

# San Mateo-Foster City School District



## 2022-23 Unaudited Actuals

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September 28, 2023

San Mateo-Foster City School District  
2022-23 Unaudited Actuals

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## 2022-23 Unaudited Actuals Executive Summary

### Overview

This report represents the final summary of all revenues and expenditures for the 2022-23 fiscal year, as well as the beginning and final ending balances for each district fund. Unaudited actual balances will be verified by an independent audit firm. The audited report will be completed by December 15, 2023 and reported to the Board by January 2024.

Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

In FY 2022-23, there were thirteen funds in the District accounting system. The District's funds include:

- General Fund (Fund 01)
- Child Development Program (Fund 12)
- Cafeteria Special Revenue (Fund 13)
- Deferred Maintenance (Fund 14)
- Special Reserve Other Than Capital Outlay Projects (Fund 17)
- Building (Fund 21)
- Capital Facilities (Fund 25)
- County School Facility Fund (Fund 35)
- Special Reserve for Capital Outlay Projects (Fund 40)
- Bond Interest and Redemption Fund (Fund 51)
- Other Enterprise Fund (Fund 63)
- Retiree Benefits Fund (Fund 71)
- Foundation Private-Purpose Trust Fund (Fund 73)

## General Fund Overview

**General Fund (Fund 01):** This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. In the General Fund, there are General Fund Unrestricted and General Fund Restricted.

*General Fund Unrestricted:* Unrestricted funds are monies received that are not restricted in their use. The District can spend unrestricted monies on those programs that fit and meet its priority.

*General Fund Restricted:* Restricted funds account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law.

### General Fund Summary:

**Revenues Summary, including other financing sources: \$206,772,217**  
**(Unrestricted \$141,439,327; Restricted: \$65,282,890)**

**LCFF Sources (Object 8010-8099): \$140,723,657 (Unrestricted: \$131,090,195; Restricted: \$9,633,462)**

Being a Basic Aid school district, LCFF revenues mainly comes from property taxes, state aid, Education Protection Account, and community redevelopment funds. The restricted amount represented Sp. Ed. (AB 602) Portion of property tax. It constituted 68.2% of the District total revenues.

**Federal Revenue (Object 8100-8299): \$8,916,829 (Unrestricted: \$0; Restricted: \$8,916,829)**

This represents 4.3% of the total general fund revenues. The Federal Revenues include:

3010	TITLE I PART A BASIC GRANT	667,372.37
3182	ESSA CSI SCH IMPRVE FUNDS	264,373.26
3212	ESSER II-E/S SCH EMRGNCY RLF 2	473,500.91
3213	ESSER III-ELM & SEC SCH RELIEF	268,542.20
3214	ESSER III LEARNING LOSS 20%	942,878.10
3216	ELO-G: ESSER II ST RESERVE	866,664.08
3217	ELO-G: GEER II ST RESERVE	145,818.24
3218	ELO-G: ESSER III ST RSRV EMERG	524,534.20
3219	ELO-G: ESSER III ST RSRV LL	872,456.91
3305	SPED LOCAL ASST ARP 611	473,475.98
3306	LOCAL ASST PRIVATE SCH ARP	-
3308	SPED PRESCHOOL ARP 619	39,847.25
3310	LOCAL ASSISTANCE	2,089,122.81
3311	LOCAL ASSIT PRIVATE SCH ISPs	98,476.91
3315	PRESCHOOL GRANTS	49,942.85
3327	SPED IDEA MENTAL HEALTH	114,904.78
3345	PRESCHOOL STAFF DEVELOPMENT	435.88
4035	TITLE II SUPPORTING EFF INSTR	464,951.06
4127	Title IV, Part A, STU SUP ACAD	127,198.49
4203	TITLE III LEP LANGUAGE ENGLISH	371,265.62
5634	HOMELESS CHILDREN & YOUTH II	61,067.00
	<b>Total Federal Revenue (8100 to 8299)</b>	<b>8,916,828.90</b>



**Other State Revenue (Object 8300-8599): \$34,734,543 (Unrestricted: \$4,364,248; Restricted: \$30,370,295)**

Other State Revenue represented 16.8% of the total general fund revenues. The State Revenues included:

0000	NO REPORTING REQUIRED-GENERAL	357,515.77
0723	Transportation	2,130,378.00
0754	Local Solutions Grant	(75,260.63)
1100	STATE LOTTERY	1,951,614.70
2600	EXPANDED LEARNING OPPORT PGRM	6,085,808.00
6010	After School Edu. & Safety	416,409.00
6266	EDUCATOR EFFECTIVENESS	-
6271	NATIONAL BOARD FOR PROF. TEACH	5,000.00
6300	Lottery-Instructional Material	982,666.33
6318	ANTIBIAS EDUCATION GRANT PROGR	100,000.00
6331	CCSPP-CA COMM SCH PRTRNSHP PGM	200,000.00
6500	SPECIAL ED.MASTER PLAN	46,319.00
6546	MENTAL HEALTH-RELATED SERVICES	751,340.78
6547	SPED EARLY INTRVN PRESCHOOL	517,928.00
6695	TUPE (PROP 56)	243,711.16
6762	ARTS, MUSIC, INSTRUCTIONAL MAT	6,191,296.22
7032	CH NU: KIT INFRA & TRAINING	441,225.00
7435	LEARN RECOVERY EMG BLOCK GRANT	7,749,569.90
7690	STRS On-Behalf Pension Contrib	6,639,022.00
	<b>Total Other State Rev (8300 to 8599)</b>	<b>34,734,543.23</b>

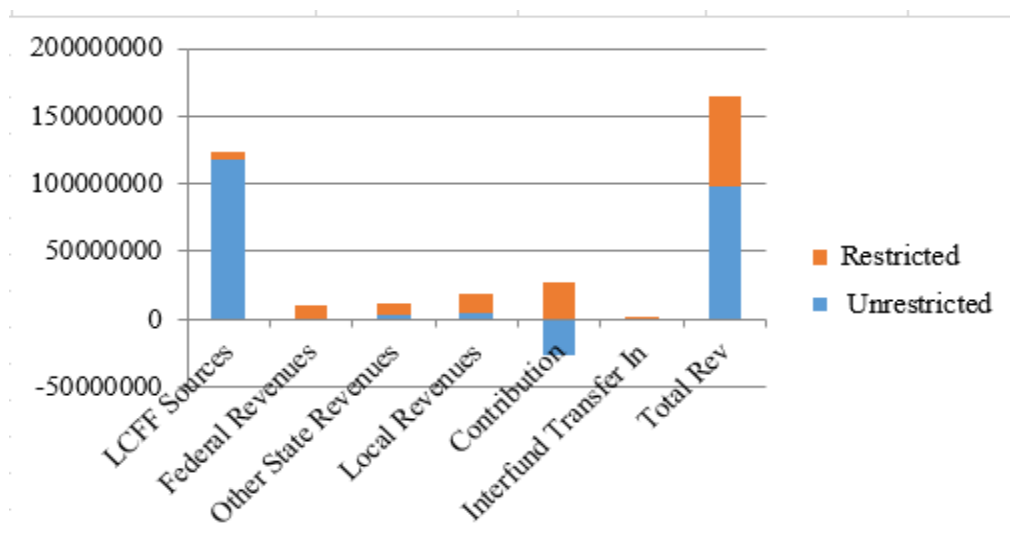
**Other Local Revenue (Object 8600-8799): \$22,347,188 (Unrestricted: \$5,984,884; Restricted: \$16,362,304)**

This represented 10.8% of the total general fund revenues. The unrestricted revenues included interest income, and unrestricted parcel tax. The restricted revenues included restricted parcel tax, restricted leases and rental incomes, donations and local grants.

**Contributions:** Contributions represent the amount of money that must be contributed from unrestricted resources in the general fund when the expenditures incurred for a given restricted resource exceed the amount available for expenditure. This account may also apply to contributions of unrestricted resources to other unrestricted resources such as supplemental programs under LCAP. This account must net to zero at the fund level. The total contributions from unrestricted fund to restricted programs were \$28,830,982. The followings were the programs that were subject to contributions.

3310	LOCAL ASSISTANCE	1,937,543.21
3315	PRESCHOOL GRANTS	190,440.90
3327	SPED IDEA MENTAL HEALTH	4,642.10
6271	NATIONAL BOARD FOR PROF. TEAC	630.11
6500	SPECIAL ED.MASTER PLAN	21,313,122.56
8150	Routine Maintenance Account	5,210,000.00
9022	AFTER SCH SPORTS-ED FOUNDATIO	150,000.00
9713	CROSSING GUARDS-F CITY	24,603.40
	<b>Total Object 8980</b>	<b>28,830,982.28</b>

The following chart illustrates the breakdown of revenues.



	Unrestricted	Restricted	Total	%
LCFF Sources	\$131,090,195	\$9,633,462	\$140,723,657	68.2%
Federal Revenues	\$0	8,916,829	\$8,916,829	4.3%
Other State Revenues	\$4,364,248	30,370,295	\$34,734,543	16.8%
Local Revenues	\$5,984,884	16,362,304	\$22,347,188	10.8%
Contribution	(\$28,830,982)	28,830,982	\$0	0.0%
Interfund Transfer In	\$0	0	\$0	0.0%
<b>Total Rev</b>	<b>\$112,608,345</b>	<b>\$94,113,872</b>	<b>\$206,722,217</b>	<b>100.0%</b>

**Expenditures Summary, including other financial uses: \$192,263,685**  
(Unrestricted \$113,709,470; Restricted: \$78,554,215)

**Certificated Salaries (Object 1000-1999): \$76,674,205 (Unrestricted: \$58,640,529; Restricted: \$18,033,676)**

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries include teachers, counselors, psychologists, and certificated management. For the fiscal year, total certificated salaries represented about 39.9% of the total expenditures.

**Classified Salaries (Object 2000-2999): \$21,036,282 (Unrestricted: \$11,574,811; Restricted \$9,461,472)**

This classification represents the salaries paid for the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are library/media staff, office staff, clerical assistant, district office staff, instructional aides, and maintenance and operations staff. It was about 10.9% of the total expenditures.

**Employee Benefits (Object 3000-3999): \$42,723,357 (Unrestricted: \$25,151,115; Restricted: \$17,572,241)**

Employee benefits include retirement plans (State Teachers' Retirement System-STRS, and Public Employees' Retirement System-PERS), Health and Welfare benefits, Other Post-Employment Benefits (OPEB) Annual Required Contributions (ARC), and payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA, and Medicare. For the fiscal year, it was about 22.2% of the total expenditures.

**Books and Supplies (Object 4000-4999): \$7,631,857 (Unrestricted: \$4,622,173; Restricted \$3,009,683)**

These accounts are for expenditures related to curriculum books and supplies, other reference materials, and non-capitalized classroom equipment. It represented 4.0% of the total expenditures.

Object 4100 - TEXTBOOKS & CORE CURRICULA MAT	1,692,551.68
Object 4200 - OTHER BOOKS & REFERENCE MATERI	904,500.14
Object 4300 - MATERIALS AND SUPPLIES	4,025,973.17
Object 4400 - EQUIPMENT WITH NO DEPRECIATION	986,591.53
Object 4700 - FOOD-CHILD NUTRITION SERV	22,240.00
<b>Total Books and (4000 to 4999)</b>	<b>7,631,856.52</b>

**Services and Other Operation Expenditures (Object 5000-5999): \$40,546,551 (Unrestricted \$12,973,494; Restricted \$27,573,057)**

These accounts are for expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, consulting services, and other basic operating expenditures. The expenditures in category represented 21.1% of the total expenditures.

Object 5200 - TRAVEL AND CONFERENCES	356,708.49
Object 5300 - DUES & MEMBERSHIP	161,757.43
Object 5400 - INSURANCE	1,493,255.05
Object 5500 - OPERATIONS & HOUSEKEEPING SERV	4,010,859.91
Object 5600 - RENTALS, LEASES & REPAIRS	2,135,489.39
Object 5700 - Transfers of Direct Costs	(2,273.06)
Object 5800 - PROFESSIONAL/CONSULTING SERVIC	31,744,407.53
Object 5900 - COMMUNICATIONS	646,346.02
<b>Total Services a (5000 to 5999)</b>	<b>40,546,550.76</b>

**Capital Outlay (Object 6000-6999): \$1,738,058 (Unrestricted: \$362,606; Restricted: \$1,375,452)**

Capital Outlay is for expenditure that exceeds \$5,000 as value and is subject to depreciation. The transactions mainly for part of construction and architectural costs for district office and other sites, as well as the purchase of equipment, furniture and vehicles. It presented 0.9% of the total expenditures.

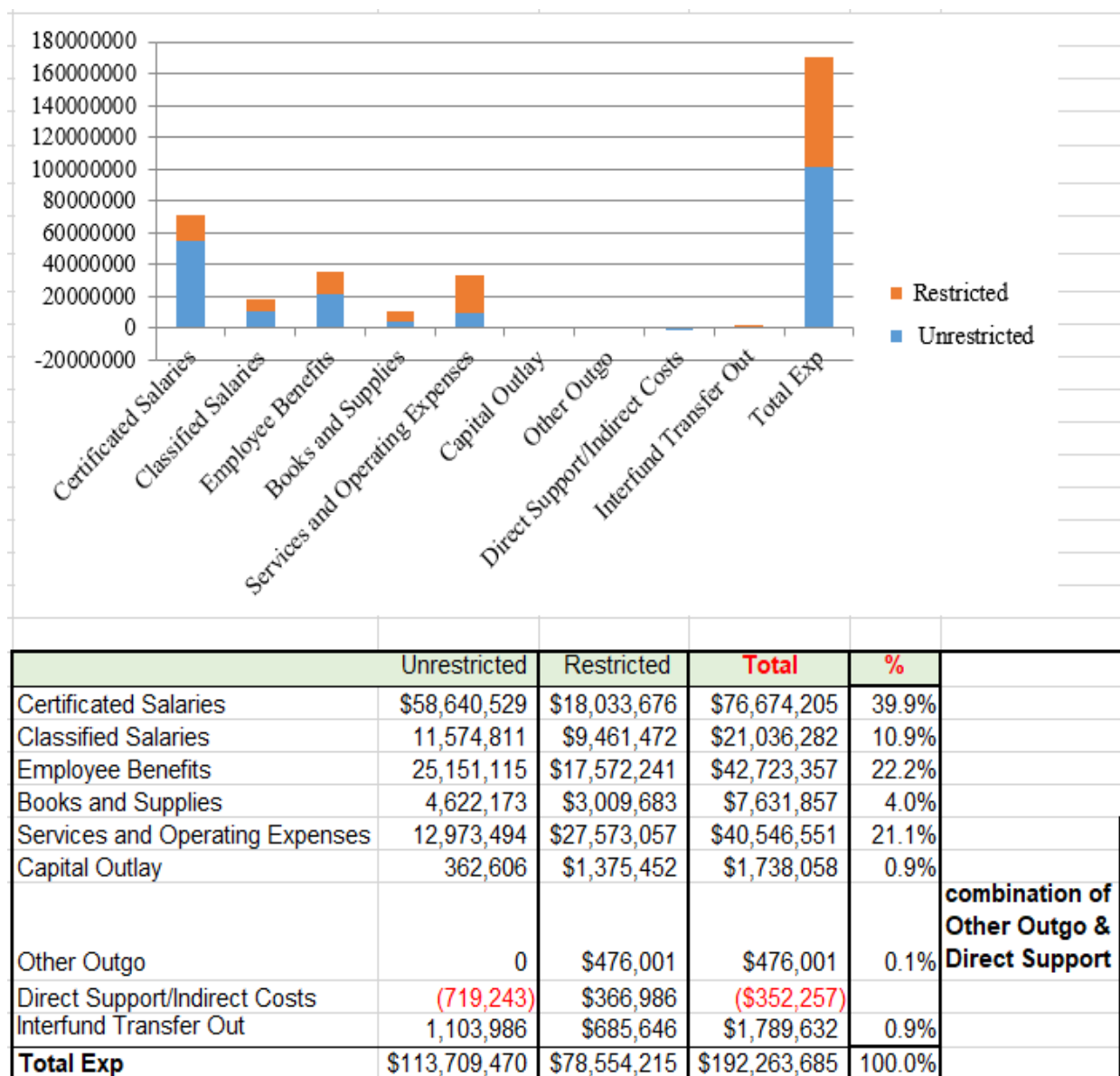
**Total Other Outgo and Indirect Costs (Object 7100-7499): \$123,743**

The major expenditures included the net of tuitions to COE for excess costs (Special Education) of \$476,001 and indirect costs of negative -\$352,257.

**Transfer Out (Object 7600-7629): \$1,789,632 (Unrestricted: \$1,103,986; Restricted: \$685,646).**

The major expenditures were for the Deferred Maintenance match to fund 14 of \$1,048,986, Flood Insurance to fund 17 of \$55,000, RDA money and cell tower rental received in general fund and needed to transfer out to fund 40 (Sp. Reserve Fund for Capital Outlay) according to laws. This category represented 0.1% of the total expenditures.

The following chart illustrates the breakdown of total expenditures.



**Fund Balance: \$79,819,392 (Unrestricted: \$38,527,420; Restricted: \$41,291,972)**

Since 2010-11, LEAs are required to disclose the components of the fund balance because of the GASB 54. The following represents the components of fund balance.

<b>UNAUDITED ACTUALS</b>	<b>UNRESTRICTED</b>	
<b>Component of Ending Balance (for Unrestricted)</b>	<b>Unaudited Actuals 2022-23</b>	<b>Budget 2023-24</b>
	\$ 38,527,420.09	\$27,359,013.16
Non-spendable	35,000	35,000
Prepaid Expenses	1,123,409.69	
Restricted		
Committed		
Stabilization Arrangements @3%	6,247,584	6,377,460
Assigned:		
Vacation	500,000	500,000
One Month Payroll	13,392,670	12,393,130
Supplemental carryover	619,123.66	
Set aside for insurance deductible for P&L insurance	500,000	500,000
Technology upgrade & refresh	700,000	700,000
Transportation reimbursement	2,023,859	
Set aside for future deficit spending	6,857,008.74	
Set aside for additional professional development	281,181	475,963.49
Reserve for Economic Uncertainties @3%	6,247,584	6,377,460
<b>Total Unrestricted GF</b>	<b>38,527,420.09</b>	<b>27,359,013.16</b>

## Comments regarding variances between Estimated Actuals and Unaudited Actuals in the General Fund

Each year, at the time that we prepare the adopted budget for the upcoming year, we provide the Board and the community the “estimated actuals” for the current year budget. After we generate the estimated actuals, we go through a process to “close the books”. When we close the books we generate the unaudited actuals for all of the funds in the district. At this point in time, we compare our “estimated actuals” against our “unaudited actuals” to determine where there may be any variances. Understanding where there are variances assists us in making any adjustments that might be needed to the current year, or multi-year budgets. In addition to providing the Board with a summary of monetary variances in the general fund of both unrestricted and restricted revenues and expenditures, the following paragraphs summarize in written form why we had some variances.

## Revenues:

**LCFF Sources:** The variance in LCFF sources was primarily in the restricted category and represented less than a 1% variance. The increase in restricted LCFF sources was due primarily to the timing of receiving information from the tax assessor regarding growth to the tax base.

**Federal Revenue:** Actual Federal revenue decreased from \$13.7 Million to \$8.9 Million. SACS (State Accounting Code System) system requires the calculation at year-end closing to recognize Unearned/Deferred revenue. Unearned/Deferred revenue is calculated once we close the books as we compile the SACS CAT form (Categorical Programs) and determine how many Federal Dollars received went unspent. This calculation to code deferred revenue is done at year-end closing and cannot be done in advance. The budget is set up for the full award expected to be received and spent, which results in reporting a higher amount in Federal Revenue if funds are not fully spent once year is closed. Although Federal Revenue shows a decrease between estimated actuals and unaudited actuals, the decrease is associated with Unearned/Deferred revenue, or \$4.8 Million.

**Other State Revenue:** Other State revenue increased from \$30.8 Million to \$34.7 Million. The increase in Other State Revenue was included an amount we received for submitting a transportation plan. The transportation plan funding we received in June had not been included in the adopted budget as there was still uncertainty as to the exact amount that we were to receive, and the exact coding structure that needed to be used to recognize these funds. The amount we received in unrestricted funds was in excess of \$1.8 Million. The variance in other state revenue on the restricted side included increases in funding for Lottery and award adjustments for Arts & Music, and Learning Recovery.

**Other Local Revenues:** Other Local revenues increased from \$20.2 Million to \$22.3 Million. This increase of \$2 Million was associated primarily with fluctuations in actual amounts received in restricted donations and local grants amounts.

Reconciliation of Estimated Actuals Versus Unaudited Actuals							
		Estimated Actual (EA)	Estimated Actual (EA)	Estimated Actual (EA) *	Unaudited Actuals (UA)	Unaudited Actuals (UA)	Unaudited Actuals (UA)
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenues</b>	<b>Object code</b>						
LCFF Sources	8010-8099	\$ 130,998,352	\$ 8,450,215	\$ 139,448,567	\$ 131,090,195	\$ 9,633,462	\$ 140,723,657
Federal Revenue	8100-8299		\$ 13,780,858	\$ 13,780,858	\$ -	\$ 8,916,829	\$ 8,916,829
Other State Revenue	8300-8599	\$ 2,394,597	\$ 28,484,216	\$ 30,878,813	\$ 4,364,247	\$ 30,370,295	\$ 34,734,542
Other Local Revenue	8600-8799	\$ 5,007,810	\$ 15,206,611	\$ 20,214,421	\$ 5,984,884	\$ 16,362,304	\$ 22,347,188
<b>Total Revenues</b>		<b>\$ 138,400,759</b>	<b>\$ 65,921,900</b>	<b>\$ 204,322,659</b>	<b>\$ 141,439,326</b>	<b>\$ 65,282,890</b>	<b>\$ 206,722,216</b>



Reconciliation of Estimated Actuals Versus Unaudited Actuals					
		Variance EA to UA	Variance EA to UA	Variance EA to UA	
		Unrestricted	Restricted	Total	Notes
Revenues	Object code				
LCFF Sources	8010-8099	\$ 91,843	\$ 1,183,247	\$ 1,275,090	variances due to property taxes & SPED award adj
Federal Revenue	8100-8299	\$ -	\$ (4,864,029)	\$ (4,864,029)	variances due to CDE requirements for deferred/unearned revenue for Title I 3010, ESSER III 3213-14, ELOG-ESSER programs.
Other State Revenue	8300-8599	\$ 1,969,650	\$ 1,886,079	\$ 3,855,729	Unrestricted due to transportation reimbursement; Restricted due to lottery, arts & music, & learning recovery award adj
Other Local Revenue	8600-8799	\$ 977,074	\$ 1,155,693	\$ 2,132,767	variances due to interest, local grants and donations
Total Revenues		\$ 3,038,567	\$ (639,010)	\$ 2,399,557	

## Expenditures:

**Certificated Salaries:** Actual Certificated Salaries were approximately 99% of the estimated actual salaries. The variances between the actual versus estimated salaries is due primarily to positions that were open in the system, or positions that had costs that had not been prorated.

**Classified Salaries:** Actual Classified Salaries were approximately 99% of the estimated actual salaries. The variances between the actual versus estimated salaries is due primarily to positions that were open in the system, or positions that had costs that had not been prorated.

**Employee Benefits:** Actual benefits were approximately 98% of the estimated actual benefits. The variances between the actual versus estimated benefits is due primarily to positions that were open in the system.

**Books and Supplies:** Actual books and supplies versus estimated actual books and supplies were 70% of the estimated actual amount. On the Unrestricted side About 1/3 of the variance was associated with a technology purchase that was planned that did not occur until the new fiscal year. The other portions of the variances were due to purchase orders that were still open in the system that did not materialize as well as using Restricted one-time funding and savings from site based donations & facility use carryover. SACS (State Accounting Code System) system requires the calculation at year-end closing to recognize Unearned/Deferred revenue. Unearned/Deferred revenue is calculated once we close the books as we compile the SACS CAT form (Categorical Programs) and determine how many Federal and State Dollars received went unspent. The budget is set up for the full award expected to be received and spent since SACS does not allow a fund balance when budget is set up or if funds are not fully spent once year is closed. On an annual basis the District notifies all sites and departments that by March all large purchases should be completed. We will continue to monitor the allocations.

**Services and Other Operating Expenditures:** Actual services versus estimated actual services were 81% of estimated expenditures. There are 53 resources in the services

and operating expenditures category. Some of the larger fluctuations in this category included variances in costs of utilities, elections expenses, transportation, conferences, and professional consultants. SACS (State Accounting Code System) system requires the calculation at year-end closing to recognize Unearned/Deferred revenue. Unearned/Deferred revenue is calculated once we close the books as we compile the SACS CAT form (Categorical Programs) and determine how many Federal and State Dollars received went unspent. The budget is set up for the full award expected to be received and spent since SACS does not allow a fund balance when budget is set up or if funds are not fully spent once year is closed. On an annual basis the District notifies all sites and departments that by March all large purchases should be completed. We will continue to monitor the allocations.

Expenditures							
Certificated Salaries	1000-1999	\$ 59,566,481	\$ 17,941,702	\$ 77,508,183	\$ 58,640,529	\$ 18,033,676	\$ 76,674,205
Classified Salaries	2000-2999	\$ 11,737,505	\$ 9,539,937	\$ 21,277,442	\$ 11,574,811	\$ 9,461,472	\$ 21,036,283
Employee Benefits	3000-3999	\$ 26,013,563	\$ 17,688,874	\$ 43,702,437	\$ 25,151,115	\$ 17,572,241	\$ 42,723,356
Books and Supplies	4000-4999	\$ 6,568,011	\$ 4,469,778	\$ 11,037,789	\$ 4,622,173	\$ 3,009,683	\$ 7,631,856
Services and Other Operating Expenditures	5000-5999	\$ 14,569,775	\$ 35,267,884	\$ 49,837,659	\$ 12,973,494	\$ 27,573,057	\$ 40,546,551
Capital Outlay	6000-6999	\$ 420,330	\$ 1,867,879	\$ 2,288,209	\$ 362,605	\$ 1,375,452	\$ 1,738,057
Other Outgo	7400-7499		\$ 1,249,231	\$ 1,249,231	\$ -	\$ 476,001	\$ 476,001
Other OUTgo	7300-7399	\$ (1,090,567)	\$ 692,110	\$ (398,457)	\$ (719,243)	\$ 366,986	\$ (352,257)
<b>Total Expenditures</b>		\$ 117,785,098	\$ 88,717,395	\$ 206,502,493	\$ 112,605,484	\$ 77,868,568	\$ 190,474,052

Expenditures		\$ -	\$ -	\$ -	
Certificated Salaries	1000-1999	\$ (925,952)	\$ 91,974	\$ (833,978)	Unrestricted: savings in general Ed, supplemental, & guidance/welfare; Restricted: additional funding & reallocating expenses to use up one-time funds
Classified Salaries	2000-2999	\$ (162,694)	\$ (78,465)	\$ (241,159)	Unrestricted: savings in supplemental, ed serv, & yard supervision; Restricted: savings in Ed Eff part of carryover
Employee Benefits	3000-3999	\$ (862,448)	\$ (116,633)	\$ (979,081)	benefits associated to savings, H&W
Books and Supplies	4000-4999	\$ (1,945,838)	\$ (1,460,095)	\$ (3,405,933)	Unrestricted: savings in expenses moved to restricted for guidance/welfare, tech equip not received before closing & supplies.; Restricted: Fed ELOG budget full award since FB not allowed, savings from RRM, and site based donations & facility use carryover budget savings
Services and Other Operating Expenditures	5000-5999	\$ (1,596,281)	\$ (7,694,827)	\$ (9,291,108)	Unrestricted: savings in Ed services, student services, M&O, & transportation; Restricted: ESSER federal pgrms CDE requirement to budget full award since no FB is allowed, CCEIS set aside, carryover & award for Ed Eff, SPED & RRM.
Capital Outlay	6000-6999	\$ (57,725)	\$ (492,427)	\$ (550,152)	Unrestricted: savings in student serv wellness center furniture alloc; Restricted: savings in RRM
Other Outgo	7400-7499	\$ -	\$ (773,230)	\$ (773,230)	savings in SPED excess costs, no transportation costs this year
Other OUTgo	7300-7399	\$ 371,324	\$ (325,124)	\$ 46,200	indirect cost adjustments
<b>Total Expenditures</b>		\$ (5,179,614)	\$ (10,848,827)	\$ (16,028,441)	



**Contribution:** Actual contribution versus estimated actual contribution was 87% of estimated actual amount. The primary reason for the fluctuation was the estimated amount for contracted services for special education, which was reduced.

Other financing Sources/Uses								
Interfund Transfers		\$ -	\$ -	\$ -			\$ -	
Transfers In	8900-8929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	7600-7629	\$ 1,103,986	\$ 646,331	\$ 1,750,317	\$ 1,103,986	\$ 685,646	\$ 1,789,632	
Other sources/uses				\$ -	\$ -	\$ -	\$ -	
Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uses	7630-7699	\$ -	\$ -	\$ -			\$ -	
Contributions	8980-8999	\$ (32,436,196)	\$ 32,436,196	\$ -	\$ (28,830,982)	\$ 28,830,982	\$ -	
Total Other financing Sources/Uses		\$ (33,540,182)	\$ 31,789,865	\$ (1,750,317)	\$ (29,934,968)	\$ 28,145,336	\$ (1,789,632)	
Net Increase (Decrease) in Fund Balance		\$ (12,924,521)	\$ 8,994,370	\$ (3,930,151)	\$ (1,101,126)	\$ 15,559,658	\$ 14,458,532	

Other financing Sources/Uses		\$ -	\$ -	\$ -				
Interfund Transfers		\$ -	\$ -	\$ -				
Transfers In	8900-8929	\$ -	\$ -	\$ -				
Transfers Out	7600-7629	\$ -	\$ 39,315	\$ 39,315				RDA pass through adj
Other sources/uses		\$ -	\$ -	\$ -				
Sources	8930-8979	\$ -	\$ -	\$ -				
Uses	7630-7699	\$ -	\$ -	\$ -				
Contributions	8980-8999	\$ 3,605,214	\$ (3,605,214)	\$ -				variances due to contribution for Special Ed programs
Total Other financing Sources/Uses		\$ 3,605,214	\$ (3,644,529)	\$ (39,315)				
Net Increase (Decrease) in Fund Balance		\$ 11,823,395	\$ 6,565,288	\$ 18,388,683				

As we had conveyed at the time that we adopted the district budget, we anticipated that there would be a variance between the estimated actuals and the final unaudited actuals. The variance is a positive amount which effects our ending fund balance, and has enabled us to revisit the dollar amount that has been set aside in our reserve for the amount we carry as “one month payroll”. The positive change to our ending balance has an impact to our current year budget, as the beginning balance amount increases. It additionally has an impact to our multi-year budget because the beginning balance varies, and our estimated revenues and expenditures are adjusted according to the variances in the actual revenues and expenditures that we experienced in 22-23. We will technically adjust our revenues, expenditures, beginning fund balances, and estimated ending fund balances for the 23-24 fiscal year at our first interim budget. As we had conveyed in open session when we adopted the 23-24 budget, in addition to the variances associated with our closing the books, we will also be integrating and including the variances to our ending fund balances associated with the flexibility we have in funding from items such as ELOP, Arts, Music and Instructional Materials Block Grant, Learning Recovery Block Grant.

Fund Balance, Reserves							\$ -	\$ -	\$ -
Beginning Fund Balance			\$ -			\$ -	\$ -	\$ -	\$ -
As of July 1 Unaudited	9791	\$ 41,640,326	\$ 25,732,315	\$ 67,372,641	\$ 41,640,326	\$ 25,732,315	\$ 67,372,641	\$ -	\$ -
Audit Adjustemnts	9793	\$ (2,011,781)	\$ -	\$ (2,011,781)	\$ (2,011,781)	\$ -	\$ (2,011,781)	\$ -	\$ -
AS of July 1 Audited		\$ 39,628,545	\$ 25,732,315	\$ 65,360,860	\$ 39,628,545	\$ 25,732,315	\$ 65,360,860	\$ -	\$ -
Other Restatements	9795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Balance		\$ 39,628,545	\$ 25,732,315	\$ 65,360,860	\$ 39,628,545	\$ 25,732,315	\$ 65,360,860	\$ -	\$ -
Ending Balance		\$ 26,704,024	\$ 34,726,685	\$ 61,430,709	\$ 38,527,419	\$ 41,291,973	\$ 79,819,392	\$ 11,823,395	\$ 6,565,288

## Other Funds Overview

**CHILD DEVELOPMENT PROGRAM (Fund 12):** This fund is used to separately track federal, state, and local resources used to operate the Child Development Programs. The program includes State Preschools and Federal Child Care. The ending balance is \$1,163,765.

**CAFETERIA SPECIAL REVENUE (FUND 13):** This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal) Child Nutrition Programs (State) Food Service Sales Interest All Other Local Revenue. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (Education Code sections 38091 and 38100). The ending balance is \$5,257,005.

**DEFERRED MAINTENANCE (Fund 14):** This fund historically has been used to account for state apportionments and the District's contribution for deferred maintenance purposes. The ending balance is \$6,813,329.

**SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (Fund 17):** This fund is used for the accumulation of general fund monies for general operating purposes to be used in future. Fund 17 is not for capital outlay. The ending balance is \$926,761.

**BUILDING (Fund 21):** This fund exists to account for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. The general obligation bond represents the voters approved Measure X and Measure T. The ending balance is \$182,998,190.

**CAPITAL FACILITIES (Fund 25):** The purpose of this fund is to account for monies received from fees levied on developers (aka Developer Fees), or other agencies as a condition of approving a development. The interest earned in this fund is restricted to this fund. The expenditures in this fund are restricted to the purposes specified in agreements with the developer or specified in Government Code. Government Code requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in this fund be made available to the public within 180 days, after the end of each fiscal year. Government Code 66001 requires a five-year report if there are any balances remaining in the Fund at the end of the prior year fiscal year. By the end of the December, the administration will report the result to the Board to be in compliance with the law. The ending balance is \$5,087,336.

**County School Facility Fund (Fund 35):** The fund is established to account for new school facility construction, modernization projects and facility hardship grants, per Education Code. The ending balance is \$25,637.

**SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (Fund 40):** This fund provides for the accumulation of general fund monies for capital outlay purposes. This fund may also be used to account for other revenues specifically for capital projects. The ending balance is \$16,543,834.

**Bond Interest and Redemption Fund (Fund 51):** This fund is used for the repayment of bonds issued for the District. The County Auditor maintains control over the District's Bond Interest and Redemption Fund. The ending balance was \$38,765,866.

**Other Enterprise fund (Fund 63):** The fund is used to account for any activities for which a fee is charged to external users for goods or services. The district uses this fund to account for Fees Based Child Care Centers, Super CO-OP (Cafeteria consortia), and Fees Based Pre-K. The ending balance was as negative -\$3,064,860, which included audit adjustments for GASB 68 Pension & GASB 75 OPEB since it's a proprietary fund.

**RETIREE BENEFIT (Fund 71):** The District uses this fund to account for retiree benefits. The ending balance is \$26,526,823.

**Foundation Private Purpose Trust Fund (Fund 73):** This is to account for gifts or bequests per Education Code. It can only be spent for the specific purposes of the gifts or bequest and is used for district wide student awards or scholarships. The ending balance is \$139,714.

The following chart displays revenues, expenditures, and changes in fund balance for each single fund (other than General Fund):

2022-23 Other Funds Unaudited Actuals	Beginning Balance	Revenues	Expenditures	Ending Balance (UA)
Child Development, Fund 12	1,165,390	4,709,667	4,711,292	1,163,765
Cafeteria, Fund 13	4,336,426	6,107,114	5,186,535	5,257,005
Deferred Maint., Fund 14	5,805,973	1,176,414	169,058	6,813,329
Sp. Reserve, Fund 17	852,693	74,068	-	926,761
Building, Fund 21	98,032,766	152,447,916	67,482,493	182,998,190
Capital Facility, Fund 25	5,911,591	473,568	1,297,823	5,087,336
County School Facility, Fund 35	25,077	560	-	25,637
Sp. Reserve, Capital, Fund 40	15,839,668	1,089,929	385,762	16,543,834
Bond Interest & Redemption, Fund 51	36,297,694	38,209,718	35,741,546	38,765,866
Other Enterprise, Fund 63	(4,832,350)	6,040,625	4,273,135	(3,064,860)
Retiree Benefits, Fund 71	25,306,188	3,219,537	1,998,902	26,526,823
Foundation Private Trust, Fund 73	139,794	26,515	26,594	139,714
*Ending balances include FMV county cash audit adjustments				

### Final Note:

We are pleased to report that the Unaudited Actual reflects our spending priority, maintains fiscal health, and meets all legal requirements. We will continue to monitor developments in the economy and diligently plan our budget accordingly to sustain a high level of fiscal efficiency and overall solvency.

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	60.62%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$4,079,137.93
	Adjusted Appropriations Limit	\$132,162,308.03
	Appropriations Subject to Limit	\$132,162,308.03
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.25%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 28, 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:

Wendy Richard  
\_\_\_\_\_  
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\_\_\_\_\_  
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(650) 802-5517  
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E-mail Address

For School District:

Patrick Gaffney  
\_\_\_\_\_  
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\_\_\_\_\_  
E-mail Address

G = General  
Ledger Data; S =  
Supplemental  
Data

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

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

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



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	131,090,195.17	9,633,461.83	140,723,657.00	136,535,140.00	9,144,823.00	145,679,963.00	3.5%
2) Federal Revenue		8100-8299	0.00	8,916,828.90	8,916,828.90	0.00	5,638,785.00	5,638,785.00	-36.8%
3) Other State Revenue		8300-8599	4,364,247.84	30,370,295.39	34,734,543.23	4,283,406.00	15,725,219.00	20,008,625.00	-42.4%
4) Other Local Revenue		8600-8799	5,984,884.27	16,362,303.70	22,347,187.97	4,990,617.00	12,008,423.00	16,999,040.00	-23.9%
5) TOTAL, REVENUES			141,439,327.28	65,282,889.82	206,722,217.10	145,809,163.00	42,517,250.00	188,326,413.00	-8.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	58,640,528.81	18,033,676.27	76,674,205.08	63,417,216.42	23,146,602.73	86,563,819.15	12.9%
2) Classified Salaries		2000-2999	11,574,810.56	9,461,471.51	21,036,282.07	14,048,343.00	13,369,664.56	27,418,007.56	30.3%
3) Employee Benefits		3000-3999	25,151,115.22	17,572,241.48	42,723,356.70	29,149,645.45	21,825,909.90	50,975,555.35	19.3%
4) Books and Supplies		4000-4999	4,622,173.03	3,009,683.49	7,631,856.52	4,093,863.46	2,038,340.36	6,132,203.82	-19.6%
5) Services and Other Operating Expenditures		5000-5999	12,973,493.65	27,573,057.11	40,546,550.76	12,986,861.17	26,445,123.70	39,431,984.87	-2.7%
6) Capital Outlay		6000-6999	362,605.95	1,375,452.44	1,738,058.39	0.00	15,394.00	15,394.00	-99.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	476,000.74	476,000.74	0.00	1,249,231.00	1,249,231.00	162.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(719,243.26)	366,985.91	(352,257.35)	(885,427.00)	506,606.00	(378,821.00)	7.5%
9) TOTAL, EXPENDITURES			112,605,483.96	77,868,568.95	190,474,052.91	122,810,502.50	88,596,872.25	211,407,374.75	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,833,843.32	(12,585,679.13)	16,248,164.19	22,998,660.50	(46,079,622.25)	(23,080,961.75)	-242.1%
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	1,103,986.00	685,645.90	1,789,631.90	1,072,671.00	101,944.00	1,174,615.00	-34.4%
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	(28,830,982.28)	28,830,982.28	0.00	(33,094,396.43)	33,094,396.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,934,968.28)	28,145,336.38	(1,789,631.90)	(34,167,067.43)	32,992,452.43	(1,174,615.00)	-34.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,101,124.96)	15,559,657.25	14,458,532.29	(11,168,406.93)	(13,087,169.82)	(24,255,576.75)	-267.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,640,326.05	25,732,315.06	67,372,641.11	38,527,420.09	41,291,972.31	79,819,392.40	18.5%
b) Audit Adjustments		9793	(2,011,781.00)	0.00	(2,011,781.00)	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)	
c) As of July 1 - Audited (F1a + F1b)			39,628,545.05	25,732,315.06	65,360,860.11	38,527,420.09	41,291,972.31	79,819,392.40	22.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,628,545.05	25,732,315.06	65,360,860.11	38,527,420.09	41,291,972.31	79,819,392.40	22.1%
2) Ending Balance, June 30 (E + F1e)			38,527,420.09	41,291,972.31	79,819,392.40	27,359,013.16	28,204,802.49	55,563,815.65	-30.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,123,409.69	400,702.42	1,524,112.11	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	40,891,269.89	40,891,269.89	0.00	28,350,363.51	28,350,363.51	-30.7%
c) Committed									
Stabilization Arrangements		9750	6,247,584.00	0.00	6,247,584.00	6,377,460.00	0.00	6,377,460.00	2.1%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	24,873,842.40	0.00	24,873,842.40	14,569,093.16	0.00	14,569,093.16	-41.4%
Vacation payout	0000	9780	500,000.00		500,000.00			0.00	
One month payroll	0000	9780	13,392,670.00		13,392,670.00			0.00	
Set aside for insurance deductible for P&L insurance	0000	9780	500,000.00		500,000.00			0.00	
Technology upgrade and refresh	0000	9780	700,000.00		700,000.00			0.00	
Set aside for future deficit spending	0000	9780	6,857,008.74		6,857,008.74			0.00	
Set aside for additional Professional Development	0000	9780	281,181.00		281,181.00			0.00	
Supplemental carry over	0000	9780	619,123.66		619,123.66			0.00	
Transportation reimbursement	0000	9780	2,023,859.00		2,023,859.00			0.00	
Vacation payout	0000	9780			0.00	500,000.00		500,000.00	
One month payroll	0000	9780			0.00	12,393,130.00		12,393,130.00	
Set aside for insurance deductible for P&L insurance	0000	9780			0.00	500,000.00		500,000.00	
Technology upgrade and refresh	0000	9780			0.00	700,000.00		700,000.00	
Set aside for additional Professional Development	0000	9780			0.00	475,963.49		475,963.49	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,247,584.00	0.00	6,247,584.00	6,377,460.00	0.00	6,377,460.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(145,561.02)	(145,561.02)	New
<b>G. ASSETS</b>									

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)	
1) Cash									
a) in County Treasury		9110	40,714,990.16	37,119,598.12	77,834,588.28				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,011,781.00)	0.00	(2,011,781.00)				
b) in Banks		9120	0.00	(69.90)	(69.90)				
c) in Revolving Cash Account		9130	35,000.00	0.00	35,000.00				
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	1,657,399.11	10,390,441.26	12,047,840.37				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	354,055.79	24,616.30	378,672.09				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,123,409.69	400,702.42	1,524,112.11				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			41,873,073.75	47,935,288.20	89,808,361.95				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	3,303,977.66	4,645,643.52	7,949,621.18				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	41,676.00	325,928.70	367,604.70				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,671,743.67	1,671,743.67				
6) TOTAL, LIABILITIES			3,345,653.66	6,643,315.89	9,988,969.55				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			38,527,420.09	41,291,972.31	79,819,392.40				
<b>LCFF SOURCES</b>									
Principal Apportionment									

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)	
State Aid - Current Year		8011	7,821,366.00	0.00	7,821,366.00	7,821,366.00	0.00	7,821,366.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,155,862.00	0.00	2,155,862.00	2,036,276.00	0.00	2,036,276.00	-5.5%
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	349,941.25	0.00	349,941.25	349,941.00	0.00	349,941.00	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	112,694,660.30	0.00	112,694,660.30	118,348,431.00	0.00	118,348,431.00	5.0%
Unsecured Roll Taxes		8042	4,273,608.87	0.00	4,273,608.87	4,229,989.00	0.00	4,229,989.00	-1.0%
Prior Years' Taxes		8043	47,805.30	0.00	47,805.30	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,756,041.45	0.00	3,756,041.45	3,749,137.00	0.00	3,749,137.00	-0.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			131,099,285.17	0.00	131,099,285.17	136,535,140.00	0.00	136,535,140.00	4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,090.00)	0.00	(9,090.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	9,633,461.83	9,633,461.83	0.00	9,144,823.00	9,144,823.00	-5.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			131,090,195.17	9,633,461.83	140,723,657.00	136,535,140.00	9,144,823.00	145,679,963.00	3.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,187,599.72	2,187,599.72	0.00	2,367,421.00	2,367,421.00	8.2%
Special Education Discretionary Grants		8182	0.00	678,606.74	678,606.74	0.00	178,869.00	178,869.00	-73.6%
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%

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)	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		667,372.37	667,372.37		853,296.00	853,296.00	27.9%
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		464,951.06	464,951.06		194,780.00	194,780.00	-58.1%
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		371,265.62	371,265.62		389,320.00	389,320.00	4.9%
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		391,571.75	391,571.75		66,430.00	66,430.00	-83.0%
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	4,155,461.64	4,155,461.64	0.00	1,588,669.00	1,588,669.00	-61.8%
TOTAL, FEDERAL REVENUE			0.00	8,916,828.90	8,916,828.90	0.00	5,638,785.00	5,638,785.00	-36.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		46,319.00	46,319.00		0.00	0.00	-100.0%
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	441,225.00	441,225.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	336,553.00	0.00	336,553.00	344,190.00	0.00	344,190.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	1,951,614.70	982,666.33	2,934,281.03	1,547,510.00	609,903.00	2,157,413.00	-26.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		416,409.00	416,409.00		450,638.00	450,638.00	8.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		243,711.16	243,711.16		251,589.00	251,589.00	3.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,076,080.14	28,239,964.90	30,316,045.04	2,391,706.00	14,413,089.00	16,804,795.00	-44.6%
TOTAL, OTHER STATE REVENUE			4,364,247.84	30,370,295.39	34,734,543.23	4,283,406.00	15,725,219.00	20,008,625.00	-42.4%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	4,282,595.12	11,060,581.38	15,343,176.50	4,415,617.00	11,324,742.00	15,740,359.00	2.6%
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	141,258.79	141,258.79	0.00	101,944.00	101,944.00	-27.8%
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	7,951.00	0.00	7,951.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	536,313.22	536,313.22	0.00	27,500.00	27,500.00	-94.9%
Interest		8660	1,533,379.19	0.00	1,533,379.19	540,000.00	0.00	540,000.00	-64.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	160,958.96	4,624,150.31	4,785,109.27	35,000.00	554,237.00	589,237.00	-87.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,984,884.27	16,362,303.70	22,347,187.97	4,990,617.00	12,008,423.00	16,999,040.00	-23.9%
TOTAL, REVENUES			141,439,327.28	65,282,889.82	206,722,217.10	145,809,163.00	42,517,250.00	188,326,413.00	-8.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	47,751,086.90	12,410,158.27	60,161,245.17	50,873,915.06	13,461,652.51	64,335,567.57	6.9%
Certificated Pupil Support Salaries		1200	2,545,676.33	3,122,328.53	5,668,004.86	3,485,516.00	3,837,312.00	7,322,828.00	29.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,031,991.00	2,097,043.95	10,129,034.95	8,892,480.36	1,992,085.00	10,884,565.36	7.5%
Other Certificated Salaries		1900	311,774.58	404,145.52	715,920.10	165,305.00	3,855,553.22	4,020,858.22	461.6%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CERTIFICATED SALARIES			58,640,528.81	18,033,676.27	76,674,205.08	63,417,216.42	23,146,602.73	86,563,819.15	12.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	240,157.36	4,442,943.25	4,683,100.61	389,521.00	5,369,736.38	5,759,257.38	23.0%
Classified Support Salaries		2200	3,470,019.22	2,741,143.27	6,211,162.49	4,342,088.00	4,269,726.00	8,611,814.00	38.7%
Classified Supervisors' and Administrators' Salaries		2300	1,134,283.67	538,541.25	1,672,824.92	1,384,152.00	494,308.00	1,878,460.00	12.3%
Clerical, Technical and Office Salaries		2400	5,761,161.08	760,801.49	6,521,962.57	6,492,177.00	526,414.00	7,018,591.00	7.6%
Other Classified Salaries		2900	969,189.23	978,042.25	1,947,231.48	1,440,405.00	2,709,480.18	4,149,885.18	113.1%
TOTAL, CLASSIFIED SALARIES			11,574,810.56	9,461,471.51	21,036,282.07	14,048,343.00	13,369,664.56	27,418,007.56	30.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,844,987.89	9,863,989.14	20,708,977.03	11,981,151.67	11,233,821.27	23,214,972.94	12.1%
PERS		3201-3202	2,860,872.82	2,447,961.29	5,308,834.11	3,881,437.00	3,697,219.56	7,578,656.56	42.8%
OASDI/Medicare/Alternative		3301-3302	1,747,226.51	1,022,909.07	2,770,135.58	2,039,929.38	1,414,532.81	3,454,462.19	24.7%
Health and Welfare Benefits		3401-3402	5,696,044.30	2,650,024.19	8,346,068.49	7,246,737.20	3,857,696.47	11,104,433.67	33.0%
Unemployment Insurance		3501-3502	342,603.03	134,444.83	477,047.86	38,975.52	18,330.36	57,305.88	-88.0%
Workers' Compensation		3601-3602	1,651,878.37	651,730.65	2,303,609.02	1,842,645.46	867,612.43	2,710,257.89	17.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,624,944.37	617,597.84	2,242,542.21	1,708,399.22	588,264.00	2,296,663.22	2.4%
Other Employee Benefits		3901-3902	382,557.93	183,584.47	566,142.40	410,370.00	148,433.00	558,803.00	-1.3%
TOTAL, EMPLOYEE BENEFITS			25,151,115.22	17,572,241.48	42,723,356.70	29,149,645.45	21,825,909.90	50,975,555.35	19.3%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,665,521.44	27,030.24	1,692,551.68	670,669.33	0.00	670,669.33	-60.4%
Books and Other Reference Materials		4200	618,128.51	286,371.63	904,500.14	128,333.96	16,647.00	144,980.96	-84.0%
Materials and Supplies		4300	1,632,819.98	2,393,153.19	4,025,973.17	2,383,311.17	1,883,383.36	4,266,694.53	6.0%
Noncapitalized Equipment		4400	705,703.10	280,888.43	986,591.53	911,549.00	138,310.00	1,049,859.00	6.4%
Food		4700	0.00	22,240.00	22,240.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,622,173.03	3,009,683.49	7,631,856.52	4,093,863.46	2,038,340.36	6,132,203.82	-19.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	240,396.56	116,311.93	356,708.49	261,140.00	55,579.00	316,719.00	-11.2%
Dues and Memberships		5300	150,671.23	11,086.20	161,757.43	177,781.00	7,713.00	185,494.00	14.7%
Insurance		5400 - 5450	1,493,255.05	0.00	1,493,255.05	1,916,800.00	0.00	1,916,800.00	28.4%
Operations and Housekeeping Services		5500	4,000,900.06	9,959.85	4,010,859.91	4,413,830.00	31,251.00	4,445,081.00	10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	361,198.20	1,774,291.19	2,135,489.39	516,120.08	1,653,984.00	2,170,104.08	1.6%
Transfers of Direct Costs		5710	(103,945.46)	103,945.46	0.00	(1,200.00)	1,200.00	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)	
Transfers of Direct Costs - Interfund		5750	(2,273.06)	0.00	(2,273.06)	(4,332.00)	0.00	(4,332.00)	90.6%
Professional/Consulting Services and Operating Expenditures		5800	6,199,056.18	25,545,351.35	31,744,407.53	4,928,591.53	24,681,554.90	29,610,146.43	-6.7%
Communications		5900	634,234.89	12,111.13	646,346.02	778,130.56	13,841.80	791,972.36	22.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,973,493.65	27,573,057.11	40,546,550.76	12,986,861.17	26,445,123.70	39,431,984.87	-2.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	24,447.75	24,447.75	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	644,901.29	644,901.29	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	362,605.95	706,103.40	1,068,709.35	0.00	15,394.00	15,394.00	-98.6%
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			362,605.95	1,375,452.44	1,738,058.39	0.00	15,394.00	15,394.00	-99.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	476,000.74	476,000.74	0.00	1,249,231.00	1,249,231.00	162.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									

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)	
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	476,000.74	476,000.74	0.00	1,249,231.00	1,249,231.00	162.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(366,985.91)	366,985.91	0.00	(506,606.00)	506,606.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(352,257.35)	0.00	(352,257.35)	(378,821.00)	0.00	(378,821.00)	7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(719,243.26)	366,985.91	(352,257.35)	(885,427.00)	506,606.00	(378,821.00)	7.5%
TOTAL, EXPENDITURES			112,605,483.96	77,868,568.95	190,474,052.91	122,810,502.50	88,596,872.25	211,407,374.75	11.0%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	55,000.00	141,258.79	196,258.79	0.00	101,944.00	101,944.00	-48.1%
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	1,048,986.00	544,387.11	1,593,373.11	1,072,671.00	0.00	1,072,671.00	-32.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,103,986.00	685,645.90	1,789,631.90	1,072,671.00	101,944.00	1,174,615.00	-34.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									

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)	
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(28,830,982.28)	28,830,982.28	0.00	(33,094,396.43)	33,094,396.43	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			(28,830,982.28)	28,830,982.28	0.00	(33,094,396.43)	33,094,396.43	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(29,934,968.28)	28,145,336.38	(1,789,631.90)	(34,167,067.43)	32,992,452.43	(1,174,615.00)	-34.4%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	131,090,195.17	9,633,461.83	140,723,657.00	136,535,140.00	9,144,823.00	145,679,963.00	3.5%
2) Federal Revenue		8100-8299	0.00	8,916,828.90	8,916,828.90	0.00	5,638,785.00	5,638,785.00	-36.8%
3) Other State Revenue		8300-8599	4,364,247.84	30,370,295.39	34,734,543.23	4,283,406.00	15,725,219.00	20,008,625.00	-42.4%
4) Other Local Revenue		8600-8799	5,984,884.27	16,362,303.70	22,347,187.97	4,990,617.00	12,008,423.00	16,999,040.00	-23.9%
5) TOTAL, REVENUES			141,439,327.28	65,282,889.82	206,722,217.10	145,809,163.00	42,517,250.00	188,326,413.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	68,291,944.97	51,736,740.10	120,028,685.07	70,721,553.73	56,336,249.53	127,057,803.26	5.9%
2) Instruction - Related Services	2000-2999		15,544,096.30	6,772,896.85	22,316,993.15	17,608,331.76	5,333,292.72	22,941,624.48	2.8%
3) Pupil Services	3000-3999		6,676,777.42	9,588,920.57	16,265,697.99	8,814,719.28	18,310,923.00	27,125,642.28	66.8%
4) Ancillary Services	4000-4999		(.01)	326,112.32	326,112.31	0.00	268,877.00	268,877.00	-17.6%
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		11,794,666.77	1,129,632.21	12,924,298.98	13,340,482.64	819,895.00	14,160,377.64	9.6%
8) Plant Services	8000-8999		10,297,998.51	7,838,266.16	18,136,264.67	12,325,415.09	6,278,404.00	18,603,819.09	2.6%
9) Other Outgo	9000-9999		0.00	476,000.74	476,000.74	0.00	1,249,231.00	1,249,231.00	162.4%
10) TOTAL, EXPENDITURES			112,605,483.96	77,868,568.95	190,474,052.91	122,810,502.50	88,596,872.25	211,407,374.75	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,833,843.32	(12,585,679.13)	16,248,164.19	22,998,660.50	(46,079,622.25)	(23,080,961.75)	-242.1%
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		1,103,986.00	685,645.90	1,789,631.90	1,072,671.00	101,944.00	1,174,615.00	-34.4%
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		(28,830,982.28)	28,830,982.28	0.00	(33,094,396.43)	33,094,396.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,934,968.28)	28,145,336.38	(1,789,631.90)	(34,167,067.43)	32,992,452.43	(1,174,615.00)	-34.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,101,124.96)	15,559,657.25	14,458,532.29	(11,168,406.93)	(13,087,169.82)	(24,255,576.75)	-267.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		41,640,326.05	25,732,315.06	67,372,641.11	38,527,420.09	41,291,972.31	79,819,392.40	18.5%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(2,011,781.00)	0.00	(2,011,781.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39,628,545.05	25,732,315.06	65,360,860.11	38,527,420.09	41,291,972.31	79,819,392.40	22.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,628,545.05	25,732,315.06	65,360,860.11	38,527,420.09	41,291,972.31	79,819,392.40	22.1%
2) Ending Balance, June 30 (E + F1e)			38,527,420.09	41,291,972.31	79,819,392.40	27,359,013.16	28,204,802.49	55,563,815.65	-30.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,123,409.69	400,702.42	1,524,112.11	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	40,891,269.89	40,891,269.89	0.00	28,350,363.51	28,350,363.51	-30.7%
c) Committed									
Stabilization Arrangements		9750	6,247,584.00	0.00	6,247,584.00	6,377,460.00	0.00	6,377,460.00	2.1%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	24,873,842.40	0.00	24,873,842.40	14,569,093.16	0.00	14,569,093.16	-41.4%
Vacation payout	0000	9780	500,000.00		500,000.00			0.00	
One month payroll	0000	9780	13,392,670.00		13,392,670.00			0.00	
Set aside for insurance deductible for P&L insurance	0000	9780	500,000.00		500,000.00			0.00	
Technology upgrade and refresh	0000	9780	700,000.00		700,000.00			0.00	
Set aside for future deficit spending	0000	9780	6,857,008.74		6,857,008.74			0.00	
Set aside for additional Professional Development	0000	9780	281,181.00		281,181.00			0.00	
Supplemental carry over	0000	9780	619,123.66		619,123.66			0.00	
Transportation reimbursement	0000	9780	2,023,859.00		2,023,859.00			0.00	
Vacation payout	0000	9780			0.00	500,000.00		500,000.00	
One month payroll	0000	9780			0.00	12,393,130.00		12,393,130.00	
Set aside for insurance deductible for P&L insurance	0000	9780			0.00	500,000.00		500,000.00	
Technology upgrade and refresh	0000	9780			0.00	700,000.00		700,000.00	
Set aside for additional Professional Development	0000	9780			0.00	475,963.49		475,963.49	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,247,584.00	0.00	6,247,584.00	6,377,460.00	0.00	6,377,460.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(145,561.02)	(145,561.02)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	6,209,006.03	6,205,320.21
3307	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Coordinated Early Intervening Services	17,734.70	17,734.70
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	370,185.37	0.00
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	7,491.43	0.00
6266	Educator Effectiveness, FY 2021-22	1,882,784.86	1,256,986.86
6300	Lottery: Instructional Materials	75,909.17	186,124.53
6318	Antibias Education Grant	100,000.00	0.00
6331	CA Community Schools Partnership Act - Planning Grant	103,621.86	103,621.86
6546	Mental Health-Related Services	938.79	938.79
6547	Special Education Early Intervention Preschool Grant	650,047.98	361,121.98
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,188,505.19	4,729,344.22
7029	Child Nutrition: Food Service Staff Training Funds	37,012.89	37,012.89
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	441,225.00	441,225.00
7311	Classified School Employee Professional Development Block Grant	20,014.23	20,014.23
7435	Learning Recovery Emergency Block Grant	7,749,569.90	6,678,235.90
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,385,066.16	2,636,916.02
8210	Student Activity Funds	20,471.01	20,471.01
9010	Other Restricted Local	14,631,685.32	5,655,295.31
Total, Restricted Balance		40,891,269.89	28,350,363.51

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	205,940.51	0.00	-100.0%
3) Other State Revenue		8300-8599	4,317,138.36	5,801,928.00	34.4%
4) Other Local Revenue		8600-8799	186,587.64	84,680.00	-54.6%
5) TOTAL, REVENUES			4,709,666.51	5,886,608.00	25.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	210,471.53	273,305.70	29.9%
2) Classified Salaries		2000-2999	2,255,461.59	3,277,588.28	45.3%
3) Employee Benefits		3000-3999	1,232,028.11	1,871,427.29	51.9%
4) Books and Supplies		4000-4999	206,823.18	153,935.00	-25.6%
5) Services and Other Operating Expenditures		5000-5999	364,457.84	73,915.73	-79.7%
6) Capital Outlay		6000-6999	221,793.29	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	220,256.17	224,436.00	1.9%
9) TOTAL, EXPENDITURES			4,711,291.71	5,874,608.00	24.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,625.20)	12,000.00	-838.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,625.20)	12,000.00	-838.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,182,199.72	1,163,764.52	-1.6%
b) Audit Adjustments		9793	(16,810.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,165,389.72	1,163,764.52	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,165,389.72	1,163,764.52	-0.1%
2) Ending Balance, June 30 (E + F1e)			1,163,764.52	1,175,764.52	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	843,913.40	844,813.40	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	319,851.12	330,951.12	3.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	945,870.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,810.00)		
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	20,188.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,481,303.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,430,552.27		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	201,651.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	309,722.73		
4) Current Loans		9640			
5) Unearned Revenue		9650	755,413.63		
6) TOTAL, LIABILITIES			1,266,787.75		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,163,764.52		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	205,940.51	0.00	-100.0%
TOTAL, FEDERAL REVENUE			205,940.51	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,158,054.99	5,801,928.00	39.5%
All Other State Revenue	All Other	8590	159,083.37	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,317,138.36	5,801,928.00	34.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	21,234.60	12,000.00	-43.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,080.00	72,680.00	3,394.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	163,273.04	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,587.64	84,680.00	-54.6%
TOTAL, REVENUES			4,709,666.51	5,886,608.00	25.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	62,746.97	12,159.00	-80.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,724.56	261,146.70	76.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			210,471.53	273,305.70	29.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,808,900.75	2,855,998.00	57.9%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	70,369.75	70,808.50	0.6%
Classified Supervisors' and Administrators' Salaries		2300	74,853.83	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	101,429.84	162,430.78	60.1%
Other Classified Salaries		2900	199,907.42	188,351.00	-5.8%
TOTAL, CLASSIFIED SALARIES			2,255,461.59	3,277,588.28	45.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	57,934.88	52,201.02	-9.9%
PERS		3201-3202	553,156.99	874,060.76	58.0%
OASDI/Medicare/Alternative		3301-3302	174,441.49	256,370.01	47.0%
Health and Welfare Benefits		3401-3402	295,236.92	514,952.08	74.4%
Unemployment Insurance		3501-3502	12,114.36	1,848.14	-84.7%
Workers' Compensation		3601-3602	59,164.88	87,380.98	47.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	58,774.82	62,713.30	6.7%
Other Employee Benefits		3901-3902	21,203.77	21,901.00	3.3%
TOTAL, EMPLOYEE BENEFITS			1,232,028.11	1,871,427.29	51.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	761.09	0.00	-100.0%
Materials and Supplies		4300	202,265.42	149,897.00	-25.9%
Noncapitalized Equipment		4400	3,796.67	4,038.00	6.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			206,823.18	153,935.00	-25.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,193.50	7,618.00	23.0%
Dues and Memberships		5300	1,210.00	1,645.00	36.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	54,518.80	44,065.00	-19.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,771.97	1,900.00	-98.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,365.97	1,400.00	-96.0%
Professional/Consulting Services and Operating Expenditures		5800	131,574.68	15,918.73	-87.9%
Communications		5900	822.92	1,369.00	66.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,457.84	73,915.73	-79.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,000.00	0.00	-100.0%
Equipment		6400	166,793.29	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			221,793.29	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	220,256.17	224,436.00	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			220,256.17	224,436.00	1.9%
TOTAL, EXPENDITURES			4,711,291.71	5,874,608.00	24.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	205,940.51	0.00	-100.0%
3) Other State Revenue		8300-8599	4,317,138.36	5,801,928.00	34.4%
4) Other Local Revenue		8600-8799	186,587.64	84,680.00	-54.6%
5) TOTAL, REVENUES			4,709,666.51	5,886,608.00	25.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,637,233.49	4,867,909.73	33.8%
2) Instruction - Related Services	2000-2999		478,565.05	613,383.64	28.2%
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		220,256.17	224,436.00	1.9%
8) Plant Services	8000-8999		375,237.00	168,878.63	-55.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,711,291.71	5,874,608.00	24.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,625.20)	12,000.00	-838.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,625.20)	12,000.00	-838.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,182,199.72	1,163,764.52	-1.6%
b) Audit Adjustments		9793	(16,810.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,165,389.72	1,163,764.52	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,165,389.72	1,163,764.52	-0.1%
2) Ending Balance, June 30 (E + F1e)			1,163,764.52	1,175,764.52	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	843,913.40	844,813.40	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	319,851.12	330,951.12	3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6130	Child Development: Center-Based Reserve Account	91,915.24	92,815.24
9010	Other Restricted Local	751,998.16	751,998.16
Total, Restricted Balance		843,913.40	844,813.40

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,493,908.30	3,944,913.00	58.2%
3) Other State Revenue		8300-8599	3,111,589.95	2,944,472.00	-5.4%
4) Other Local Revenue		8600-8799	501,615.46	266,370.00	-46.9%
5) TOTAL, REVENUES			6,107,113.71	7,155,755.00	17.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,553,168.05	2,066,807.00	33.1%
3) Employee Benefits		3000-3999	674,147.71	1,100,977.00	63.3%
4) Books and Supplies		4000-4999	2,367,179.73	2,425,253.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	178,810.77	218,053.00	21.9%
6) Capital Outlay		6000-6999	281,226.62	444,776.00	58.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	132,001.18	154,385.00	17.0%
9) TOTAL, EXPENDITURES			5,186,534.06	6,410,251.00	23.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			920,579.65	745,504.00	-19.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			920,579.65	745,504.00	-19.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,398,673.57	5,257,005.22	19.5%
b) Audit Adjustments		9793	(62,248.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,336,425.57	5,257,005.22	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,336,425.57	5,257,005.22	21.2%
2) Ending Balance, June 30 (E + F1e)			5,257,005.22	6,002,509.22	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	122,462.30	0.00	-100.0%
Prepaid Items		9713	365.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,992,953.96	4,783,285.26	19.8%
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	1,141,223.96	1,219,223.96	6.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,916,889.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(62,248.00)		
b) in Banks		9120	1,354,871.69		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,094,484.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,194.20		
6) Stores		9320	122,462.30		
7) Prepaid Expenditures		9330	365.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,440,018.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	32,326.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	134,443.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	16,243.35		
6) TOTAL, LIABILITIES			183,013.75		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,257,005.22		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,141,652.06	3,944,913.00	84.2%
Donated Food Commodities		8221	319,086.59	0.00	-100.0%
All Other Federal Revenue		8290	33,169.65	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,493,908.30	3,944,913.00	58.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,111,589.95	2,944,472.00	-5.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,111,589.95	2,944,472.00	-5.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	218,407.60	188,370.00	-13.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	51,255.39	38,000.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	231,952.47	40,000.00	-82.8%
TOTAL, OTHER LOCAL REVENUE			501,615.46	266,370.00	-46.9%
TOTAL, REVENUES			6,107,113.71	7,155,755.00	17.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,090,748.09	1,586,900.00	45.5%
Classified Supervisors' and Administrators' Salaries		2300	383,347.77	378,155.00	-1.4%
Clerical, Technical and Office Salaries		2400	61,442.67	70,494.00	14.7%
Other Classified Salaries		2900	17,629.52	31,258.00	77.3%
TOTAL, CLASSIFIED SALARIES			1,553,168.05	2,066,807.00	33.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	327,405.37	500,870.00	53.0%
OASDI/Medicare/Alternative		3301-3302	117,495.02	160,758.00	36.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	119,731.25	317,415.00	165.1%
Unemployment Insurance		3501-3502	7,933.49	1,049.00	-86.8%
Workers' Compensation		3601-3602	38,142.20	49,687.00	30.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	37,219.57	39,725.00	6.7%
Other Employee Benefits		3901-3902	26,220.81	31,473.00	20.0%
TOTAL, EMPLOYEE BENEFITS			674,147.71	1,100,977.00	63.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,514.53	112,297.00	280.5%
Noncapitalized Equipment		4400	51,597.70	40,032.00	-22.4%
Food		4700	2,286,067.50	2,272,924.00	-0.6%
TOTAL, BOOKS AND SUPPLIES			2,367,179.73	2,425,253.00	2.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,243.62	8,046.00	89.6%
Dues and Memberships		5300	13,257.00	19,413.00	46.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,412.25	7,000.00	-16.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,176.27	114,463.00	78.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	124.73	500.00	300.9%
Professional/Consulting Services and Operating Expenditures		5800	85,792.49	65,331.00	-23.8%
Communications		5900	2,804.41	3,300.00	17.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,810.77	218,053.00	21.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	281,226.62	444,776.00	58.2%
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			281,226.62	444,776.00	58.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	132,001.18	154,385.00	17.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			132,001.18	154,385.00	17.0%
TOTAL, EXPENDITURES			5,186,534.06	6,410,251.00	23.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,493,908.30	3,944,913.00	58.2%
3) Other State Revenue		8300-8599	3,111,589.95	2,944,472.00	-5.4%
4) Other Local Revenue		8600-8799	501,615.46	266,370.00	-46.9%
5) TOTAL, REVENUES			6,107,113.71	7,155,755.00	17.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,046,120.63	6,248,866.00	23.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		132,001.18	154,385.00	17.0%
8) Plant Services	8000-8999		8,412.25	7,000.00	-16.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,186,534.06	6,410,251.00	23.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			920,579.65	745,504.00	-19.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			920,579.65	745,504.00	-19.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,398,673.57	5,257,005.22	19.5%
b) Audit Adjustments		9793	(62,248.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,336,425.57	5,257,005.22	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,336,425.57	5,257,005.22	21.2%
2) Ending Balance, June 30 (E + F1e)			5,257,005.22	6,002,509.22	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	122,462.30	0.00	-100.0%
Prepaid Items		9713	365.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,992,953.96	4,783,285.26	19.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,141,223.96	1,219,223.96	6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,992,953.96	4,783,285.26
Total, Restricted Balance		3,992,953.96	4,783,285.26

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,427.64	52,000.00	-59.2%
5) TOTAL, REVENUES			127,427.64	52,000.00	-59.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	400.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	75,407.36	500,000.00	563.1%
6) Capital Outlay		6000-6999	93,250.53	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			169,057.89	500,000.00	195.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(41,630.25)	(448,000.00)	976.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,048,986.00	1,072,671.00	2.3%
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			1,048,986.00	1,072,671.00	2.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,007,355.75	624,671.00	-38.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,996,425.28	6,813,329.03	13.6%
b) Audit Adjustments		9793	(190,452.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,805,973.28	6,813,329.03	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,805,973.28	6,813,329.03	17.4%
2) Ending Balance, June 30 (E + F1e)			6,813,329.03	7,438,000.03	9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,813,329.03	7,438,000.03	9.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,961,214.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(190,452.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	46,132.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,816,895.03		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,566.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,566.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,813,329.03		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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	127,427.64	52,000.00	-59.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,427.64	52,000.00	-59.2%
TOTAL, REVENUES			127,427.64	52,000.00	-59.2%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	400.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			400.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,407.36	500,000.00	563.1%
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			75,407.36	500,000.00	563.1%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	3,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	72,806.00	0.00	-100.0%
Equipment		6400	17,444.53	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			93,250.53	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			169,057.89	500,000.00	195.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,048,986.00	1,072,671.00	2.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,048,986.00	1,072,671.00	2.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,048,986.00	1,072,671.00	2.3%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,427.64	52,000.00	-59.2%
5) TOTAL, REVENUES			127,427.64	52,000.00	-59.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		169,057.89	500,000.00	195.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			169,057.89	500,000.00	195.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(41,630.25)	(448,000.00)	976.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,048,986.00	1,072,671.00	2.3%
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			1,048,986.00	1,072,671.00	2.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,007,355.75	624,671.00	-38.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,996,425.28	6,813,329.03	13.6%
b) Audit Adjustments		9793	(190,452.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,805,973.28	6,813,329.03	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,805,973.28	6,813,329.03	17.4%
2) Ending Balance, June 30 (E + F1e)			6,813,329.03	7,438,000.03	9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,813,329.03	7,438,000.03	9.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,068.23	12,928.00	-32.2%
5) TOTAL, REVENUES			19,068.23	12,928.00	-32.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,068.23	12,928.00	-32.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			74,068.23	12,928.00	-82.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	880,077.08	926,761.31	5.3%
b) Audit Adjustments		9793	(27,384.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			852,693.08	926,761.31	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,693.08	926,761.31	8.7%
2) Ending Balance, June 30 (E + F1e)			926,761.31	939,689.31	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	926,761.31	939,689.31	1.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	947,227.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,384.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	6,918.01		
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			926,761.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			926,761.31		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,068.23	12,928.00	-32.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,068.23	12,928.00	-32.2%
TOTAL, REVENUES			19,068.23	12,928.00	-32.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	55,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			55,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,068.23	12,928.00	-32.2%
5) TOTAL, REVENUES			19,068.23	12,928.00	-32.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			19,068.23	12,928.00	-32.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			74,068.23	12,928.00	-82.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	880,077.08	926,761.31	5.3%
b) Audit Adjustments		9793	(27,384.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			852,693.08	926,761.31	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,693.08	926,761.31	8.7%
2) Ending Balance, June 30 (E + F1e)			926,761.31	939,689.31	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	926,761.31	939,689.31	1.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,447,916.06	1,367,250.00	-44.1%
5) TOTAL, REVENUES			2,447,916.06	1,367,250.00	-44.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	678,343.06	880,267.00	29.8%
3) Employee Benefits		3000-3999	311,524.45	429,187.00	37.8%
4) Books and Supplies		4000-4999	120,584.99	20,000.00	-83.4%
5) Services and Other Operating Expenditures		5000-5999	789,644.82	772,836.00	-2.1%
6) Capital Outlay		6000-6999	65,582,395.24	74,695,019.00	13.9%
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			67,482,492.56	76,797,309.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(65,034,576.50)	(75,430,059.00)	16.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	150,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			84,965,423.50	(75,430,059.00)	-188.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,665,745.37	182,998,189.87	80.0%
b) Audit Adjustments		9793	(3,632,979.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,032,766.37	182,998,189.87	86.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,032,766.37	182,998,189.87	86.7%
2) Ending Balance, June 30 (E + F1e)			182,998,189.87	107,568,130.87	-41.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	12,610.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	182,985,579.87	107,568,130.87	-41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	192,973,939.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,632,979.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,333,796.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,283,298.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	12,610.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			191,970,664.77		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,971,138.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,336.25		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,972,474.90		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			182,998,189.87		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,440,666.06	1,360,000.00	-44.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,250.00	7,250.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,447,916.06	1,367,250.00	-44.1%
TOTAL, REVENUES			2,447,916.06	1,367,250.00	-44.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	516,395.02	687,271.00	33.1%
Clerical, Technical and Office Salaries		2400	161,948.04	192,996.00	19.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			678,343.06	880,267.00	29.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	164,525.11	234,856.00	42.7%
OASDI/Medicare/Alternative		3301-3302	45,232.47	67,478.00	49.2%
Health and Welfare Benefits		3401-3402	72,159.35	92,704.00	28.5%
Unemployment Insurance		3501-3502	3,066.30	440.00	-85.7%
Workers' Compensation		3601-3602	14,999.29	20,857.00	39.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,541.93	12,852.00	11.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			311,524.45	429,187.00	37.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,638.07	20,000.00	-54.2%
Noncapitalized Equipment		4400	76,946.92	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			120,584.99	20,000.00	-83.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19.00	19.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	409.20	410.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,369.95	1,631.00	-77.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	779,822.86	768,861.00	-1.4%
Communications		5900	2,001.41	1,915.00	-4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			789,644.82	772,836.00	-2.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	534,717.84	1,743,559.00	226.1%
Land Improvements		6170	342,189.17	8,537,895.00	2,395.1%
Buildings and Improvements of Buildings		6200	63,791,104.13	62,988,202.00	-1.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	911,049.12	1,422,028.00	56.1%
Equipment Replacement		6500	3,334.98	3,335.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,582,395.24	74,695,019.00	13.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			67,482,492.56	76,797,309.00	13.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	150,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			150,000,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			150,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,447,916.06	1,367,250.00	-44.1%
5) TOTAL, REVENUES			2,447,916.06	1,367,250.00	-44.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		67,482,492.56	76,797,309.00	13.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			67,482,492.56	76,797,309.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(65,034,576.50)	(75,430,059.00)	16.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	150,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			84,965,423.50	(75,430,059.00)	-188.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,665,745.37	182,998,189.87	80.0%
b) Audit Adjustments		9793	(3,632,979.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,032,766.37	182,998,189.87	86.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,032,766.37	182,998,189.87	86.7%
2) Ending Balance, June 30 (E + F1e)			182,998,189.87	107,568,130.87	-41.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	12,610.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	182,985,579.87	107,568,130.87	-41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	182,985,579.87	107,568,130.87
Total, Restricted Balance		182,985,579.87	107,568,130.87

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	473,567.74	1,100,000.00	132.3%
5) TOTAL, REVENUES			473,567.74	1,100,000.00	132.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,653.80	83,020.00	302.0%
6) Capital Outlay		6000-6999	1,277,169.00	30,000.00	-97.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,297,822.80	113,020.00	-91.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(824,255.06)	986,980.00	-219.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(824,255.06)	986,980.00	-219.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,106,650.91	5,087,335.85	-16.7%
b) Audit Adjustments		9793	(195,060.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,911,590.91	5,087,335.85	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,911,590.91	5,087,335.85	-13.9%
2) Ending Balance, June 30 (E + F1e)			5,087,335.85	6,074,315.85	19.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,899,486.12	5,786,466.12	18.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	187,849.73	287,849.73	53.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,443,909.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(195,060.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	1,399.67		
3) Accounts Receivable		9200	114,255.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,364,504.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,277,169.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,277,169.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,087,335.85		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	136,090.45	100,000.00	-26.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	337,477.29	1,000,000.00	196.3%
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			473,567.74	1,100,000.00	132.3%
TOTAL, REVENUES			473,567.74	1,100,000.00	132.3%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,653.80	37,000.00	79.1%
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	46,000.00	New
Communications		5900	0.00	20.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,653.80	83,020.00	302.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,277,169.00	30,000.00	-97.7%
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			1,277,169.00	30,000.00	-97.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,297,822.80	113,020.00	-91.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	473,567.74	1,100,000.00	132.3%
5) TOTAL, REVENUES			473,567.74	1,100,000.00	132.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,297,822.80	113,020.00	-91.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,297,822.80	113,020.00	-91.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(824,255.06)	986,980.00	-219.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(824,255.06)	986,980.00	-219.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,106,650.91	5,087,335.85	-16.7%
b) Audit Adjustments		9793	(195,060.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,911,590.91	5,087,335.85	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,911,590.91	5,087,335.85	-13.9%
2) Ending Balance, June 30 (E + F1e)			5,087,335.85	6,074,315.85	19.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,899,486.12	5,786,466.12	18.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	187,849.73	287,849.73	53.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	4,899,486.12	5,786,466.12
Total, Restricted Balance		4,899,486.12	5,786,466.12

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	560.08	400.00	-28.6%
5) TOTAL, REVENUES			560.08	400.00	-28.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			560.08	400.00	-28.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			560.08	400.00	-28.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,881.54	25,636.62	-0.9%
b) Audit Adjustments		9793	(805.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			25,076.54	25,636.62	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,076.54	25,636.62	2.2%
2) Ending Balance, June 30 (E + F1e)			25,636.62	26,036.62	1.6%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,636.62	26,036.62	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	26,238.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	(805.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	202.76		
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			25,636.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			25,636.62		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	560.08	400.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			560.08	400.00	-28.6%
TOTAL, REVENUES			560.08	400.00	-28.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	560.08	400.00	-28.6%
5) TOTAL, REVENUES			560.08	400.00	-28.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			560.08	400.00	-28.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			560.08	400.00	-28.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,881.54	25,636.62	-0.9%
b) Audit Adjustments		9793	(805.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			25,076.54	25,636.62	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,076.54	25,636.62	2.2%
2) Ending Balance, June 30 (E + F1e)			25,636.62	26,036.62	1.6%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,636.62	26,036.62	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	404,282.79	208,743.00	-48.4%
5) TOTAL, REVENUES			404,282.79	208,743.00	-48.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	42,790.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	103,806.88	0.00	-100.0%
6) Capital Outlay		6000-6999	239,165.16	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			385,762.34	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,520.45	208,743.00	1,027.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	685,645.90	101,944.00	-85.1%
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			685,645.90	101,944.00	-85.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			704,166.35	310,687.00	-55.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,348,094.68	16,543,834.03	1.2%
b) Audit Adjustments		9793	(508,427.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,839,667.68	16,543,834.03	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,839,667.68	16,543,834.03	4.4%
2) Ending Balance, June 30 (E + F1e)			16,543,834.03	16,854,521.03	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,815,479.49	15,860,222.49	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	728,354.54	994,298.54	36.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,922,211.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(508,427.00)		
b) in Banks		9120	7,899.08		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	129,702.00		
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			16,551,385.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,601.80		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	3,949.54		
6) TOTAL, LIABILITIES			7,551.34		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			16,543,834.03		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	46,161.27	44,743.00	-3.1%
Interest		8660	358,121.52	164,000.00	-54.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			404,282.79	208,743.00	-48.4%
TOTAL, REVENUES			404,282.79	208,743.00	-48.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,842.80	0.00	-100.0%
Noncapitalized Equipment		4400	6,947.50	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			42,790.30	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	103,806.88	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,806.88	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	239,165.16	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			239,165.16	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			385,762.34	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	141,258.79	101,944.00	-27.8%
Other Authorized Interfund Transfers In		8919	544,387.11	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			685,645.90	101,944.00	-85.1%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			685,645.90	101,944.00	-85.1%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	404,282.79	208,743.00	-48.4%
5) TOTAL, REVENUES			404,282.79	208,743.00	-48.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		385,762.34	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			385,762.34	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			18,520.45	208,743.00	1,027.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	685,645.90	101,944.00	-85.1%
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			685,645.90	101,944.00	-85.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			704,166.35	310,687.00	-55.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,348,094.68	16,543,834.03	1.2%
b) Audit Adjustments		9793	(508,427.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,839,667.68	16,543,834.03	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,839,667.68	16,543,834.03	4.4%
2) Ending Balance, June 30 (E + F1e)			16,543,834.03	16,854,521.03	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,815,479.49	15,860,222.49	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	728,354.54	994,298.54	36.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	15,815,479.49	15,860,222.49
Total, Restricted Balance		15,815,479.49	15,860,222.49

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	94,070.68	83,837.64	-10.9%
4) Other Local Revenue		8600-8799	38,115,647.08	28,441,817.29	-25.4%
5) TOTAL, REVENUES			38,209,717.76	28,525,654.93	-25.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	35,739,171.19	66,203,475.24	85.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,739,171.19	66,203,475.24	85.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,470,546.57	(37,677,820.31)	-1,625.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,375.00	1,300.00	-45.3%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,375.00)	(1,300.00)	-45.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,468,171.57	(37,679,120.31)	-1,626.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,463,713.21	38,765,865.78	3.5%
b) Audit Adjustments		9793	(1,166,019.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			36,297,694.21	38,765,865.78	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,297,694.21	38,765,865.78	6.8%
2) Ending Balance, June 30 (E + F1e)			38,765,865.78	1,086,745.47	-97.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,765,865.78	1,086,745.47	-97.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	39,664,419.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,166,019.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	267,464.87		
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			38,765,865.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			38,765,865.78		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	94,070.68	83,837.64	-10.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			94,070.68	83,837.64	-10.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	30,421,974.68	27,802,005.28	-8.6%
Unsecured Roll		8612	682,903.81	639,812.01	-6.3%
Prior Years' Taxes		8613	(10,627.24)	0.00	-100.0%
Supplemental Taxes		8614	1,159,213.24	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	507,531.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	5,354,650.77	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			38,115,647.08	28,441,817.29	-25.4%
TOTAL, REVENUES			38,209,717.76	28,525,654.93	-25.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	25,575,000.00	42,785,000.00	67.3%
Bond Interest and Other Service Charges		7434	10,164,171.19	23,418,475.24	130.4%
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)			35,739,171.19	66,203,475.24	85.2%
TOTAL, EXPENDITURES			35,739,171.19	66,203,475.24	85.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,375.00	1,300.00	-45.3%
(d) TOTAL, USES			2,375.00	1,300.00	-45.3%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,375.00)	(1,300.00)	-45.3%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	94,070.68	83,837.64	-10.9%
4) Other Local Revenue		8600-8799	38,115,647.08	28,441,817.29	-25.4%
5) TOTAL, REVENUES			38,209,717.76	28,525,654.93	-25.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	35,739,171.19	66,203,475.24	85.2%
10) TOTAL, EXPENDITURES			35,739,171.19	66,203,475.24	85.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,470,546.57	(37,677,820.31)	-1,625.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,375.00	1,300.00	-45.3%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,375.00)	(1,300.00)	-45.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,468,171.57	(37,679,120.31)	-1,626.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,463,713.21	38,765,865.78	3.5%
b) Audit Adjustments		9793	(1,166,019.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			36,297,694.21	38,765,865.78	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,297,694.21	38,765,865.78	6.8%
2) Ending Balance, June 30 (E + F1e)			38,765,865.78	1,086,745.47	-97.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,765,865.78	1,086,745.47	-97.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	38,765,865.78	1,086,745.47
Total, Restricted Balance		38,765,865.78	1,086,745.47



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,040,625.42	6,226,261.63	3.1%
5) TOTAL, REVENUES			6,040,625.42	6,226,261.63	3.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	105,984.59	304,628.02	187.4%
2) Classified Salaries		2000-2999	2,478,183.56	3,298,373.10	33.1%
3) Employee Benefits		3000-3999	1,289,740.96	1,908,825.46	48.0%
4) Books and Supplies		4000-4999	26,736.47	85,876.42	221.2%
5) Services and Other Operating Expenses		5000-5999	372,489.46	1,268,909.00	240.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,273,135.04	6,866,612.00	60.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,767,490.38	(640,350.37)	-136.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,767,490.38	(640,350.37)	-136.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,320,523.23	(3,064,859.39)	-157.6%
b) Audit Adjustments		9793	(10,152,873.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(4,832,349.77)	(3,064,859.39)	-36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(4,832,349.77)	(3,064,859.39)	-36.6%
2) Ending Net Position, June 30 (E + F1e)			(3,064,859.39)	(3,705,209.76)	20.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	679,047.40	41,991.03	-93.8%
c) Unrestricted Net Position		9790	(3,743,906.79)	(3,747,200.79)	0.1%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,412,495.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(161,430.00)		
b) in Banks		9120	331,609.41		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	182,753.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	368,363.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			7,143,792.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	1,759,637.00		
2) TOTAL, DEFERRED OUTFLOWS			1,759,637.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	159,307.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,986.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	48,914.79		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	4,639,858.00		
c) Total/Net OPEB Liability		9664	4,083,132.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			8,940,198.70		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	3,028,090.00		
2) TOTAL, DEFERRED INFLOWS			3,028,090.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			(3,064,859.39)		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	57,044.66	89,274.00	56.5%
Interest		8660	112,891.48	48,000.00	-57.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	5,421,257.34	5,475,325.00	1.0%
Other Local Revenue					
All Other Local Revenue		8699	449,431.94	613,662.63	36.5%
TOTAL, OTHER LOCAL REVENUE			6,040,625.42	6,226,261.63	3.1%
TOTAL, REVENUES			6,040,625.42	6,226,261.63	3.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,984.59	304,628.02	187.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			105,984.59	304,628.02	187.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	770,992.40	969,745.47	25.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	25,367.49	26,898.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	18,713.49	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	111,804.26	187,981.89	68.1%
Other Classified Salaries		2900	1,551,305.92	2,113,747.74	36.3%
TOTAL, CLASSIFIED SALARIES			2,478,183.56	3,298,373.10	33.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	19,632.19	58,183.72	196.4%
PERS		3201-3202	606,396.85	869,710.08	43.4%
OASDI/Medicare/Alternative		3301-3302	190,391.90	260,014.82	36.6%
Health and Welfare Benefits		3401-3402	306,034.95	519,301.38	69.7%
Unemployment Insurance		3501-3502	12,832.24	1,823.87	-85.8%
Workers' Compensation		3601-3602	61,849.91	86,238.59	39.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	62,019.87	71,082.00	14.6%
Other Employee Benefits		3901-3902	30,583.05	42,471.00	38.9%
TOTAL, EMPLOYEE BENEFITS			1,289,740.96	1,908,825.46	48.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	400.00	New
Materials and Supplies		4300	25,606.78	85,476.42	233.8%
Noncapitalized Equipment		4400	1,129.69	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,736.47	85,876.42	221.2%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,549.29	5,889.00	-31.1%
Dues and Memberships		5300	1,869.00	2,755.00	47.4%
Insurance		5400-5450	2,622.46	0.00	-100.0%
Operations and Housekeeping Services		5500	2,115.48	23,175.00	995.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	867.96	8,100.00	833.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,434.34)	2,432.00	-107.3%
Professional/Consulting Services and					
Operating Expenditures		5800	389,486.13	1,225,506.00	214.6%
Communications		5900	413.48	1,052.00	154.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			372,489.46	1,268,909.00	240.7%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			4,273,135.04	6,866,612.00	60.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,040,625.42	6,226,261.63	3.1%
5) TOTAL, REVENUES			6,040,625.42	6,226,261.63	3.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,273,135.04	6,866,612.00	60.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,273,135.04	6,866,612.00	60.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,767,490.38	(640,350.37)	-136.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,767,490.38	(640,350.37)	-136.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,320,523.23	(3,064,859.39)	-157.6%
b) Audit Adjustments		9793	(10,152,873.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(4,832,349.77)	(3,064,859.39)	-36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(4,832,349.77)	(3,064,859.39)	-36.6%
2) Ending Net Position, June 30 (E + F1e)			(3,064,859.39)	(3,705,209.76)	20.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	679,047.40	41,991.03	-93.8%
c) Unrestricted Net Position		9790	(3,743,906.79)	(3,747,200.79)	0.1%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	679,047.40	41,991.03
Total, Restricted Net Position		679,047.40	41,991.03

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,219,537.17	2,945,922.00	-8.5%
5) TOTAL, REVENUES			3,219,537.17	2,945,922.00	-8.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,998,902.21	2,003,019.00	0.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,998,902.21	2,003,019.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,220,634.96	942,903.00	-22.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,220,634.96	942,903.00	-22.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,118,906.38	26,526,823.34	1.6%
b) Audit Adjustments		9793	(812,718.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			25,306,188.38	26,526,823.34	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,306,188.38	26,526,823.34	4.8%
2) Ending Net Position, June 30 (E + F1e)			26,526,823.34	27,469,726.34	3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	26,526,823.34	27,469,726.34	3.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	27,072,640.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(812,718.00)		
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	207,470.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	59,855.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			26,527,248.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	425.10		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			425.10		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			26,526,823.34		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	566,672.97	252,000.00	-55.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,412,652.90	2,478,922.00	2.7%
Other Local Revenue					
All Other Local Revenue		8699	240,211.30	215,000.00	-10.5%
TOTAL, OTHER LOCAL REVENUE			3,219,537.17	2,945,922.00	-8.5%
TOTAL, REVENUES			3,219,537.17	2,945,922.00	-8.5%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,998,902.21	2,003,019.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,998,902.21	2,003,019.00	0.2%
TOTAL, EXPENSES			1,998,902.21	2,003,019.00	0.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,219,537.17	2,945,922.00	-8.5%
5) TOTAL, REVENUES			3,219,537.17	2,945,922.00	-8.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,998,902.21	2,003,019.00	0.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,998,902.21	2,003,019.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,220,634.96	942,903.00	-22.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,220,634.96	942,903.00	-22.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,118,906.38	26,526,823.34	1.6%
b) Audit Adjustments		9793	(812,718.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			25,306,188.38	26,526,823.34	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,306,188.38	26,526,823.34	4.8%
2) Ending Net Position, June 30 (E + F1e)			26,526,823.34	27,469,726.34	3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	26,526,823.34	27,469,726.34	3.6%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,514.76	2,500.00	-90.6%
5) TOTAL, REVENUES			26,514.76	2,500.00	-90.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	26,594.30	300.00	-98.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			26,594.30	300.00	-98.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(79.54)	2,200.00	-2,865.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(79.54)	2,200.00	-2,865.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	144,293.13	139,714.59	-3.2%
b) Audit Adjustments		9793	(4,499.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			139,794.13	139,714.59	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			139,794.13	139,714.59	-0.1%
2) Ending Net Position, June 30 (E + F1e)			139,714.59	141,914.59	1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	139,714.59	141,914.59	1.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	143,190.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,499.00)		
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	1,117.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			139,908.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	194.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			194.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			139,714.59		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,114.76	2,200.00	-29.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,400.00	300.00	-98.7%
TOTAL, OTHER LOCAL REVENUE			26,514.76	2,500.00	-90.6%
TOTAL, REVENUES			26,514.76	2,500.00	-90.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	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%

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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	194.30	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	26,400.00	300.00	-98.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,594.30	300.00	-98.9%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			26,594.30	300.00	-98.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,514.76	2,500.00	-90.6%
5) TOTAL, REVENUES			26,514.76	2,500.00	-90.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,594.30	300.00	-98.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			26,594.30	300.00	-98.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(79.54)	2,200.00	-2,865.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(79.54)	2,200.00	-2,865.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	144,293.13	139,714.59	-3.2%
b) Audit Adjustments		9793	(4,499.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			139,794.13	139,714.59	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			139,794.13	139,714.59	-0.1%
2) Ending Net Position, June 30 (E + F1e)			139,714.59	141,914.59	1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	139,714.59	141,914.59	1.6%

Resource	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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,352.95	9,382.25	10,739.28	9,103.02	9,103.02	10,146.19
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	33.32	34.33	35.88	32.63	32.63	35.19
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,386.27	9,416.58	10,775.16	9,135.65	9,135.65	10,181.38
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	.36	.59	.36	.36	.36	.36
b. Special Education-Special Day Class	1.93	1.90	1.93	1.93	1.93	1.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.27	.27	.27	.27	.27	.27
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	2.56	2.76	2.56	2.56	2.56	2.56
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,388.83	9,419.34	10,777.72	9,138.21	9,138.21	10,183.94
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	10,269,460.00	32,007,267.00	42,276,727.00			42,276,727.00
Work in Progress	118,593,096.00	(75,345,490.00)	43,247,606.00			43,247,606.00
Total capital assets not being depreciated	128,862,556.00	(43,338,223.00)	85,524,333.00	0.00	0.00	85,524,333.00
Capital assets being depreciated:						
Land Improvements	37,883,868.14	251,106,540.86	288,990,409.00			288,990,409.00
Buildings	305,189,667.00	(190,557,266.00)	114,632,401.00			114,632,401.00
Equipment	16,341,353.00	3,512,856.00	19,854,209.00			19,854,209.00
Total capital assets being depreciated	359,414,888.14	64,062,130.86	423,477,019.00	0.00	0.00	423,477,019.00
Accumulated Depreciation for:						
Land Improvements	(19,137,373.00)	(66,311,082.00)	(85,448,455.00)			(85,448,455.00)
Buildings	(115,686,313.00)	97,724,843.00	(17,961,470.00)			(17,961,470.00)
Equipment	(10,552,349.00)	(9,779,428.00)	(20,331,777.00)			(20,331,777.00)
Total accumulated depreciation	(145,376,035.00)	21,634,333.00	(123,741,702.00)	0.00	0.00	(123,741,702.00)
Total capital assets being depreciated, net excluding lease and subscription assets	214,038,853.14	85,696,463.86	299,735,317.00	0.00	0.00	299,735,317.00
Lease Assets		751,666.00	751,666.00			751,666.00
Accumulated amortization for lease assets		(187,917.00)	(187,917.00)			(187,917.00)
Total lease assets, net	0.00	563,749.00	563,749.00	0.00	0.00	563,749.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	342,901,409.14	42,921,989.86	385,823,399.00	0.00	0.00	385,823,399.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A Basic Grant ESSA	CSI ESSA School Improvement	ESSER II E/S Sch Emrgncy Relief	ESSER III E/S Sch Emrgncy Relief	ESSER III E/S Sch Emrgncy Relief	ELOG ESSER II ST Reserve	ELOG GEER II ST Reserve
FEDERAL CATALOG NUMBER	84.01			80% allowable uses	20% Learning Loss		
RESOURCE CODE	3010	3182	3212	3213	3214	3216	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over	382,373.60	264,373.26	473,270.91	5,250,103.00	1,312,526.00	866,664.08	145,818.24
2. a. Current Year Award	865,891.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments	3.00		230.00				
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	865,894.00	0.00	230.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,248,267.60	264,373.26	473,500.91	5,250,103.00	1,312,526.00	866,664.08	145,818.24
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	132,314.60	0.00	0.00	656,074.00	0.00	80,355.08	0.00
6. Cash Received in Current Year	476,225.00	132,007.26	473,500.91	986,618.00	0.00	783,417.00	145,818.24
7. Contributed Matching Funds	0.00						
8. Total Available (sum lines 5, 6, & 7)	608,539.60	132,007.26	473,500.91	1,642,692.00	0.00	863,772.08	145,818.24
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	667,372.37	264,373.26	473,500.91	268,542.20	942,878.10	866,664.08	145,818.24
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	667,372.37	264,373.26	473,500.91	268,542.20	942,878.10	866,664.08	145,818.24
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(58,832.77)	(132,366.00)	0.00	1,374,149.80	(942,878.10)	(2,892.00)	0.00
a. Unearned Revenue				1,374,149.80			
b. Accounts Payable							
c. Accounts Receivable	58,832.77	132,366.00			942,878.10	2,892.00	
14. Unused Grant Award Calculation							
(line 4 minus line 9)	580,895.23	0.00	0.00	4,981,560.80	369,647.90	0.00	0.00
15. If Carryover is allowed,							
enter line 14 amount here	580,895.23	0.00	0.00	4,981,560.80	369,647.90	0.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	667,372.37	264,373.26	473,500.91	268,542.20	942,878.10	866,664.08	145,818.24

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ELOG ESSER II ST Rsrv Emrgcy	ELOG ESSER III Rsrv LL	SPED Local Asst ARP 611	CCEIS SPED Local Asst ARP setaside	SPED Prek ARP 619	CCEIS SPED Prek ARP setaside	SPED Local Asst IDEA
FEDERAL CATALOG NUMBER							84.027
RESOURCE CODE	3218	3219	3305	3307	3308	3309	3310
REVENUE OBJECT	8290	8290	8182	8990	8182	8990	8181
LOCAL DESCRIPTION (if any)			xfer to 3306 & 3307	xfer from 3305	xfer to 3309	xfer from 3308	xfer to 3312
<b>AWARD</b>							
1. Prior Year Carryover	683,443.00	1,178,137.00	473,475.98		39,847.25		
2. a. Current Year Award	0.00	0.00	3,400.05	0.00	0.00		2,089,122.81
b. Transferability (ESSA)			(74,931.45)	71,531.40	(5,977.09)	5,977.09	(328,139.96)
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	(71,531.40)	71,531.40	(5,977.09)	5,977.09	1,760,982.85
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	683,443.00	1,178,137.00	401,944.58	71,531.40	33,870.16	5,977.09	1,760,982.85
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	170,861.00	294,534.00	0.00				
6. Cash Received in Current Year	432,403.00	688,692.00	8,002.44		5,977.09		(336,234.48)
7. Contributed Matching Funds			(71,531.40)	71,531.40	(5,977.09)	5,977.09	(328,139.96)
8. Total Available (sum lines 5, 6, & 7)	603,264.00	983,226.00	(63,528.96)	71,531.40	0.00	5,977.09	(664,374.44)
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	524,534.20	872,456.91	401,944.58	53,796.70	33,870.16	5,977.09	1,760,982.85
10. Non Donor-Authorized Expenditures							1,937,543.21
11. Total Expenditures (lines 9 & 10)	524,534.20	872,456.91	401,944.58	53,796.70	33,870.16	5,977.09	3,698,526.06
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	78,729.80	110,769.09	(465,473.54)	17,734.70	(33,870.16)	0.00	(2,425,357.29)

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

Description	008	009	010	011	012	013	014
a. Unearned Revenue	78,729.80	110,769.09		17,734.70			
b. Accounts Payable							
c. Accounts Receivable			465,473.54		33,870.16		2,425,357.29
14. Unused Grant Award Calculation (line 4 minus line 9)	158,908.80	305,680.09	0.00	17,734.70	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	158,908.80	305,680.09	0.00	17,734.70	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	524,534.20	872,456.91	473,475.98	(17,734.70)	39,847.25	0.00	2,089,122.81



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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	SPED Local Asst Private Sch ISPs	CCEIS SPED Local Asst setaside	SPED Prek IDEA	CCEIS SPED Prek setaside	SPED Mental Health IDEA	SPED Prek Staff Dev IDEA	Title II Part A Supp Eff Instruction ESSA
FEDERAL CATALOG NUMBER	84.027		84.173				84.367
RESOURCE CODE	3311	3312	3315	3318	3327	3345	4035
REVENUE OBJECT	8181	8990	8182	8990	8182	8182	8290
LOCAL DESCRIPTION (if any)	xfer from 3310	xfer from 3310	xfer to 3318	xfer from 3315			
<b>AWARD</b>							
1. Prior Year Carry over		403,878.81		19,359.01			267,959.06
2. a. Current Year Award			49,942.85		114,904.78	435.88	196,992.00
b. Transferability (ESSA)	98,476.91	328,139.96	(7,491.43)	7,491.43			
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	98,476.91	328,139.96	42,451.42	7,491.43	114,904.78	435.88	196,992.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	98,476.91	732,018.77	42,451.42	26,850.44	114,904.78	435.88	464,951.06
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					0.00		44,627.06
6. Cash Received in Current Year	0.00		(7,507.05)		0.00	4.87	240,432.00
7. Contributed Matching Funds		328,139.96	(7,491.43)	7,491.43	0.00		
8. Total Available (sum lines 5, 6, & 7)	0.00	328,139.96	(14,998.48)	7,491.43	0.00	4.87	285,059.06
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	98,476.91	361,833.40	42,451.42	19,359.01	114,904.78	435.88	464,951.06
10. Non Donor-Authorized Expenditures			190,440.90		4,642.10		
11. Total Expenditures (lines 9 & 10)	98,476.91	361,833.40	232,892.32	19,359.01	119,546.88	435.88	464,951.06
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(98,476.91)	(33,693.44)	(57,449.90)	(11,867.58)	(114,904.78)	(431.01)	(179,892.00)

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

Description	015	016	017	018	019	020	021
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	98,476.91	33,693.44	57,449.90	11,867.58	114,904.78	431.01	179,892.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	370,185.37	0.00	7,491.43	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	370,185.37	0.00	7,491.43	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	98,476.91	33,693.44	49,942.85	11,867.58	114,904.78	435.88	464,951.06

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

Description	022	023	024	025	026	027	
FEDERAL PROGRAM NAME	Title IV Part A Stud Supp Academic ESSA	Title III Part A English Language ESSA	CD Fed Child Care CCTR	Child Nutrition Equip Asst	ARP Homeless Children Youth II	Other Rest Migrant Alt EBT Pgm	TOTAL
FEDERAL CATALOG NUMBER	84.424A	84.365	Fund 12	Fund 13		Fund 13	
RESOURCE CODE	4127	4203	5025	5314	5634	5810	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	112,254.31	1,294.10	0.00	0.00	61,067.00	3,063.00	11,938,907.61
2. a. Current Year Award	67,910.00	413,989.00	233,893.00	46,350.00	0.00		4,082,831.37
b. Transferability (ESSA)							95,076.86
c. Other Adjustments	(7,184.00)						(6,951.00)
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	60,726.00	413,989.00	233,893.00	46,350.00	0.00	0.00	4,170,957.23
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	172,980.31	415,283.10	233,893.00	46,350.00	61,067.00	3,063.00	16,109,864.84
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	23,663.00	0.00	15,267.00	3,063.00	1,420,758.74
6. Cash Received in Current Year	48,298.31	415,283.10	92,974.78	46,350.00	2,168.00		4,634,430.47
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	48,298.31	415,283.10	116,637.78	46,350.00	17,435.00	3,063.00	6,055,189.21
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	127,198.49	371,265.62	171,770.51	30,106.65	61,067.00	3,063.00	9,149,595.38
10. Non Donor-Authorized Expenditures							2,132,626.21
11. Total Expenditures (lines 9 & 10)	127,198.49	371,265.62	171,770.51	30,106.65	61,067.00	3,063.00	11,282,221.59
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)	(78,900.18)	44,017.48	(55,132.73)	16,243.35	(43,632.00)	0.00	(3,094,406.17)

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

Description	022	023	024	025	026	027	
a. Unearned Revenue		44,017.48		16,243.35			1,641,644.22
b. Accounts Payable							0.00
c. Accounts Receivable	78,900.18		55,132.73		43,632.00		4,736,050.39
14. Unused Grant Award Calculation (line 4 minus line 9)	45,781.82	44,017.48	62,122.49	16,243.35	0.00	0.00	6,960,269.46
15. If Carryover is allowed, enter line 14 amount here	46,313.82	44,017.48	0.00	16,243.35	0.00	0.00	6,898,678.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	127,198.49	371,265.62	171,770.51	30,106.65	61,067.00	3,063.00	9,149,595.38

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

Description	001	002	003	004	005	006	
STATE PROGRAM NAME	After School Edu & Safety	Child Dev : CA PreK Plan & Impl	CA State Preschool Program	CA State Preschool Program	National Board for Prof Teach	Tupe	<b>TOTAL</b>
RESOURCE CODE	6010	6053	6105	6105	6271	6695	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)		Fund 12	Fund 12 Goal 0001 CSPP	Fund 12 Goal 8500 CCTR			
<b>AWARD</b>							
1. Prior Year Carry over		280,094.00			5,000.00	13,645.05	298,739.05
2. a. Current Year Award	416,409.22	615,847.00	4,443,157.00	193,842.00	5,000.00	237,944.28	5,912,199.50
b. Other Adjustments							0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	416,409.22	615,847.00	4,443,157.00	193,842.00	5,000.00	237,944.28	5,912,199.50
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	416,409.22	895,941.00	4,443,157.00	193,842.00	10,000.00	251,589.33	6,210,938.55
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		275,715.00		82,393.00		182.19	358,290.19
6. Cash Received in Current Year	374,768.28	620,226.00	2,640,065.94	42,123.58	5,000.00	214,053.01	3,896,236.81
7. Contributed Matching Funds						5,766.88	5,766.88
8. Total Available (sum lines 5, 6, & 7)	374,768.28	895,941.00	2,640,065.94	124,516.58	5,000.00	220,002.08	4,260,293.88
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	416,409.00	140,527.37	3,966,841.60	193,293.39	5,000.00	243,711.16	4,965,782.52
10. Non Donor-Authorized Expenditures					630.11	5,766.88	6,396.99
11. Total Expenditures (lines 9 & 10)	416,409.00	140,527.37	3,966,841.60	193,293.39	5,630.11	249,478.04	4,972,179.51
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)	(41,640.72)	755,413.63	(1,326,775.66)	(68,776.81)	0.00	(23,709.08)	(705,488.64)
a. Unearned Revenue		755,413.63					755,413.63
b. Accounts Payable							0.00

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

Description	001	002	003	004	005	006	
c. Accounts Receivable	41,640.72		1,326,775.66	68,776.81		23,709.08	1,460,902.27
14. Unused Grant Award Calculation (line 4 minus line 9)	.22	755,413.63	476,315.40	548.61	5,000.00	7,878.17	1,245,156.03
15. If Carryover is allowed, enter line 14 amount here	0.00	755,413.63	0.00	0.00	5,000.00		760,413.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	416,409.00	140,527.37	3,966,841.60	193,293.39	5,000.00	237,944.28	4,960,015.64

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

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carry over		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
<b>REVENUES</b>		
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
<b>EXPENDITURES</b>		
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

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



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

Description	001	002	003	
FEDERAL PROGRAM NAME	CSPP ARPA Stipend	CCTR CDSS ARPA Stipend	CH NU: Supply Chain Asst Funds	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	5059	5163	5466	
REVENUE OBJECT	8290	8290	8220	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12	Fund 13	
<b>AWARD</b>				
1. Prior Year Restricted				
Ending Balance	75,600.00		252,529.30	328,129.30
2. a. Current Year Award		34,170.00		34,170.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	34,170.00	0.00	34,170.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	75,600.00	34,170.00	252,529.30	362,299.30
<b>REVENUES</b>				
5. Cash Received in Current Year		34,170.00		34,170.00
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	0.00	34,170.00	0.00	34,170.00
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	75,600.00	34,170.00	252,529.30	362,299.30
11. Non Donor-Authorized				
Expenditures				0.00
12. Total Expenditures				

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

Description	001	002	003	
(line 10 plus line 11)	75,600.00	34,170.00	252,529.30	362,299.30
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year				
(line 4 minus line 10)	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opport. Pgrm.	Clean Energy Job Act	Educator Effectiveness	Lottery Instructional Materials	Antibias Education Grant Progr	CCSPP-CA Comm. Sch. Prtnrshp PGM	Mental Health Related Services
RESOURCE CODE	2600	6230	6266	6300	6318	6331	6546
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)		Fund 40					
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	2,290,430.00	28,689.78	2,413,849.42	242,335.67			
2. a. Current Year Award	6,085,808.00			982,666.33	200,000.00	200,000.00	742,013.58
b. Other Adjustments							9,327.20
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	6,085,808.00	0.00	0.00	982,666.33	200,000.00	200,000.00	751,340.78
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	8,376,238.00	28,689.78	2,413,849.42	1,225,002.00	200,000.00	200,000.00	751,340.78
<b>REVENUES</b>							
5. Cash Received in Current Year	6,085,808.00			680,956.33	100,000.00	180,000.00	379,388.32
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	301,710.00	100,000.00	20,000.00	371,952.46
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	301,710.00	100,000.00	20,000.00	371,952.46
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	6,085,808.00	0.00	0.00	982,666.33	200,000.00	200,000.00	751,340.78
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,166,516.79	28,689.78	531,064.56	1,038,877.47		96,378.14	750,401.99
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	2,166,516.79	28,689.78	531,064.56	1,038,877.47	0.00	96,378.14	750,401.99

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

Description	001	002	003	004	005	006	007
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	6,209,721.21	0.00	1,882,784.86	186,124.53	200,000.00	103,621.86	938.79

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SPED Early Intrvn. Preschool	Arts, Music, Instructional Mat.	Kitchen Infrastructure Upgrade	Food Serv. Staff Training	CH NU Kit & Infra Training	Class Sch Emp Prof Dev Blk Grt	Expnd Learning Opportunity Grnt
RESOURCE CODE	6547	6762	7028	7029	7032	7311	7425
REVENUE OBJECT	8590	8590	8520	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	515,300.00		25,000.00	56,354.00		22,152.23	143,635.85
2. a. Current Year Award	517,928.00	6,191,296.22			441,225.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	517,928.00	6,191,296.22	0.00	0.00	441,225.00	0.00	0.00
3. Required Matching Funds/Other							(35,354.00)
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,033,228.00	6,191,296.22	25,000.00	56,354.00	441,225.00	22,152.23	108,281.85
<b>REVENUES</b>							
5. Cash Received in Current Year		3,207,926.00			441,225.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	517,928.00	2,983,370.22	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	517,928.00	2,983,370.22	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							(35,354.00)
9. Total Available							
(sum lines 5, 7c, & 8)	517,928.00	6,191,296.22	0.00	0.00	441,225.00	0.00	(35,354.00)
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	383,180.02		25,000.00	19,341.11		2,138.00	108,281.85
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	383,180.02	0.00	25,000.00	19,341.11	0.00	2,138.00	108,281.85

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

Description	008	009	010	011	012	013	014
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	650,047.98	6,191,296.22	0.00	37,012.89	441,225.00	20,014.23	0.00

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

Description	015	016	017	
STATE PROGRAM NAME	Expnd Learning Opp- PARA	Learn Recovery EMG Block Grant	Special Ed AB602	<b>TOTAL</b>
RESOURCE CODE	7426	7435	6500	
REVENUE OBJECT	8590	8590	8097	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted				
Ending Balance	65,857.61		0.00	5,803,604.56
2. a. Current Year Award		7,749,569.90	8,654,765.02	31,765,272.05
b. Other Adjustments			1,103,341.66	1,112,668.86
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	7,749,569.90	9,758,106.68	32,877,940.91
3. Required Matching Funds/Other	35,354.00			0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	101,211.61	7,749,569.90	9,758,106.68	38,681,545.47
<b>REVENUES</b>				
5. Cash Received in Current Year		7,749,569.90	8,199,582.55	27,024,456.10
6. Amounts Included in Line 5 for				
Prior Year Adjustments			0.00	0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	0.00	1,558,524.13	5,853,484.81
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	1,558,524.13	5,853,484.81
8. Contributed Matching Funds	35,354.00			0.00
9. Total Available				
(sum lines 5, 7c, & 8)	35,354.00	7,749,569.90	9,758,106.68	32,877,940.91
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	101,211.61		9,758,106.68	15,009,188.00
11. Non Donor-Authorized				
Expenditures			21,313,122.56	21,313,122.56
12. Total Expenditures				
(line 10 plus line 11)	101,211.61	0.00	31,071,229.24	36,322,310.56

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

Description	015	016	017	
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year				
(line 4 minus line 10)	0.00	7,749,569.90	0.00	23,672,357.47



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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Routine Maintenance account	ASB	Freedom Writer Trailing	Vending Machines	Needy Family Bus Pass	Measure V Parcel Tax & other	Gate-Jewish Comm. federation
RESOURCE CODE	8150	8210	9002	9003	9009	9010	9013
REVENUE OBJECT	8990	8699	8699	8699	8699	8621, 8625, 8699	8699
LOCAL DESCRIPTION (if any)						Fund 01	
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	4,585,598.60	28,829.06	10,285.00	1,860.76		7,755,562.37	910.46
2. a. Current Year Award		3,393.00				11,321,840.17	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	3,393.00	0.00	0.00	0.00	11,321,840.17	0.00
3. Required Matching Funds/Other	5,210,000.00						(218.03)
4. Total Available Award							
(sum lines 1, 2c, & 3)	9,795,598.60	32,222.06	10,285.00	1,860.76	0.00	19,077,402.54	692.43
<b>REVENUES</b>							
5. Cash Received in Current Year		3,393.00				11,321,840.17	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	5,210,000.00						(218.03)
9. Total Available							
(sum lines 5, 7c, & 8)	5,210,000.00	3,393.00	0.00	0.00	0.00	11,321,840.17	(218.03)
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	7,188,682.58	11,751.05		320.32		11,530,624.14	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	7,188,682.58	11,751.05	0.00	320.32	0.00	11,530,624.14	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	2,606,916.02	20,471.01	10,285.00	1,540.44	0.00	7,546,778.40	692.43

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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	Measure K - Ed Foundation	Emergency Supplies	After School Sports - Ed Foundation	Cal Dedicated Ed Foundation	Asia Society Confucius Classroom	EETDG-Early Ed Tchr Dev grant	CTE-STEM COE Strong Workforce
RESOURCE CODE	9015	9016	9022	9024	9026	9101	9124
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)						Fund 12	
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance		28,025.67	27,188.50	490.27	441.83		
2. a. Current Year Award	143,870.64	4,032.73	126,360.10			78,218.00	700.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	143,870.64	4,032.73	126,360.10	0.00	0.00	78,218.00	700.00
3. Required Matching Funds/Other			150,000.00				
4. Total Available Award							
(sum lines 1, 2c, & 3)	143,870.64	32,058.40	303,548.60	490.27	441.83	78,218.00	700.00
<b>REVENUES</b>							
5. Cash Received in Current Year	68,870.64	4,000.00	126,360.10			78,218.00	700.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	75,000.00	32.73	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable		32.73					
c. Current Accounts Receivable							
(line 7a minus line 7b)	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			150,000.00				
9. Total Available							
(sum lines 5, 7c, & 8)	143,870.64	4,000.00	276,360.10	0.00	0.00	78,218.00	700.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	75,173.78	273.08	258,047.31		441.83	61,047.28	612.89
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	75,173.78	273.08	258,047.31	0.00	441.83	61,047.28	612.89
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	68,696.86	31,785.32	45,501.29	490.27	0.00	17,170.72	87.11

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

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	Outdoor Ed	PTA Funded Payroll	Other Foundation Funded Payroll	CA Sums Grant-Scaling up MTSS	Sci Exploration Gilead Science	Philanthropic Venture	Music
RESOURCE CODE	9128	9150	9151	9314	9318	9333	9360
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	42,384.83	30,137.15	0.00		57,418.50	2,717.93	2,853.81
2. a. Current Year Award	424,838.97	1,108,072.46	104,947.64	25,000.00	150,000.00	6,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	424,838.97	1,108,072.46	104,947.64	25,000.00	150,000.00	6,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	467,223.80	1,138,209.61	104,947.64	25,000.00	207,418.50	8,717.93	2,853.81
<b>REVENUES</b>							
5. Cash Received in Current Year	424,838.97	1,108,072.46	104,947.64	25,000.00	150,000.00	6,000.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	424,838.97	1,108,072.46	104,947.64	25,000.00	150,000.00	6,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	389,911.48	1,108,072.46	104,947.64	271.59	154,841.41	2,999.78	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	389,911.48	1,108,072.46	104,947.64	271.59	154,841.41	2,999.78	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	77,312.32	30,137.15	0.00	24,728.41	52,577.09	5,718.15	2,853.81

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

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	Other Site Grants	SMCOE	Silicon Valley Com Found Grant	SMFCSD Ed Foundation	Ed Foundation Site Grants	Ed Foundation Gilead Stem Grant	PIP (Parent involvement proj)
RESOURCE CODE	9372	9373	9376	9380	9381	9382	9392
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							Fund 12
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	11,100.00		1,000.00	3,641.42	21,064.32	196,330.21	274,159.07
2. a. Current Year Award	1,200.00	6,844.70			104,068.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,200.00	6,844.70	0.00	0.00	104,068.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	12,300.00	6,844.70	1,000.00	3,641.42	125,132.32	196,330.21	274,159.07
<b>REVENUES</b>							
5. Cash Received in Current Year	1,200.00			3,920.74	104,068.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	6,844.70	0.00	(3,920.74)	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable		6,844.70					
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	(3,920.74)	0.00	0.00	0.00
8. Contributed Matching Funds				279.32			
9. Total Available							
(sum lines 5, 7c, & 8)	1,200.00	0.00	0.00	279.32	104,068.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	599.76	6,844.70		3,641.42		196,330.21	
11. Non Donor-Authorized							
Expenditures				279.32			
12. Total Expenditures							

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

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	599.76	6,844.70	0.00	3,920.74	0.00	196,330.21	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	11,700.24	0.00	1,000.00	0.00	125,132.32	0.00	274,159.07



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

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	PIP (Parent involvement proj)	PIP (Parent involvement proj)	CPKP - Prek & Fam Literacy Grant	QRIS Quality Rating & Improve	IEEEP Incls Early Ed Expnsion	SMC Expanded Learning Grant	CCSS-One Time Mandate
RESOURCE CODE	9393	9393	9394	9395	9396	9397	9405
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Fund 01	Fund 12	Fund 12	Fund 12	Fund 12		
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	36,487.31	396,159.94	3,039.33	39,383.65	(29,076.23)		1,280,127.47
2. a. Current Year Award				23,264.00	61,791.04	300,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	23,264.00	61,791.04	300,000.00	0.00
3. Required Matching Funds/Other	4,903.12				878.13		
4. Total Available Award							
(sum lines 1, 2c, & 3)	41,390.43	396,159.94	3,039.33	62,647.65	33,592.94	300,000.00	1,280,127.47
<b>REVENUES</b>							
5. Cash Received in Current Year	4,903.12			23,264.00	61,791.04	300,000.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	(4,903.12)	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	(4,903.12)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					878.13		
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	23,264.00	62,669.17	300,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	12,600.46			15,892.62	33,592.94	300,000.00	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	12,600.46	0.00	0.00	15,892.62	33,592.94	300,000.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	28,789.97	396,159.94	3,039.33	46,755.03	0.00	0.00	1,280,127.47

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

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	Donations	Donations	Tech Infrastructure	Medi-Cal Billing Option	Facility Use- Fee Based	Facility Use - Joint Use	Crossing Guards - SM
RESOURCE CODE	9424	9424	9610	9640	9710	9711	9712
REVENUE OBJECT	8699	8699	8699	8699	8650 / 8699	8650	8699
LOCAL DESCRIPTION (if any )		Fund 12					
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	1,180,706.46	15,592.20	78,428.43	0.00	1,781,934.61	456,971.79	33,324.21
2. a. Current Year Award	1,119,929.66			318,872.28	591,835.42	37,126.00	28,577.07
b. Other Adjustments		(878.13)					
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,119,929.66	(878.13)	0.00	318,872.28	591,835.42	37,126.00	28,577.07
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,300,636.12	14,714.07	78,428.43	318,872.28	2,373,770.03	494,097.79	61,901.28
<b>REVENUES</b>							
5. Cash Received in Current Year	1,119,929.66			318,872.28	591,835.42	37,126.00	28,577.07
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	(878.13)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	(878.13)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	1,119,929.66	(878.13)	0.00	318,872.28	591,835.42	37,126.00	28,577.07
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,152,131.83			268,701.60	248,498.44	0.00	38,183.59
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	036	037	038	039	040	041	042
(line 10 plus line 11)	1,152,131.83	0.00	0.00	268,701.60	248,498.44	0.00	38,183.59
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	1,148,504.29	14,714.07	78,428.43	50,170.68	2,125,271.59	494,097.79	23,717.69

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

Description	043	044	045	046	047	
LOCAL PROGRAM NAME	Crossing Guards - Foster City	Flex Spending Acct.	Site Reimb	MAA Medi-Cal Admin	Clearing	TOTAL
RESOURCE CODE	9713	9900	9901	9902	9905	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Restricted						
Ending Balance	0.00	357,224.82	(40,147.15)	1,016,815.42		19,688,972.02
2. a. Current Year Award	21,600.00		250,916.78	82,976.07	(3,926.96)	16,442,347.77
b. Other Adjustments	0.00					(878.13)
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	21,600.00	0.00	250,916.78	82,976.07	(3,926.96)	16,441,469.64
3. Required Matching Funds/Other	24,603.40	(4,576.96)			4,576.96	5,390,166.62
4. Total Available Award						
(sum lines 1, 2c, & 3)	46,203.40	352,647.86	210,769.63	1,099,791.49	650.00	41,520,608.28
<b>REVENUES</b>						
5. Cash Received in Current Year			215,069.20	82,976.07	(3,926.96)	16,311,846.62
6. Amounts Included in Line 5 for						
Prior Year Adjustments						0.00
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	21,600.00	0.00	35,847.58	0.00	0.00	129,623.02
b. Noncurrent Accounts						
Receivable	21,600.00					28,477.43
c. Current Accounts Receivable						
(line 7a minus line 7b)	0.00	0.00	35,847.58	0.00	0.00	101,145.59
8. Contributed Matching Funds		(4,576.96)			4,576.96	5,360,939.42
9. Total Available						
(sum lines 5, 7c, & 8)	0.00	(4,576.96)	250,916.78	82,976.07	650.00	21,773,931.63
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	46,203.40		204,283.49	28,233.70	650.00	23,444,406.78
11. Non Donor-Authorized						
Expenditures						279.32
12. Total Expenditures						

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

Description	043	044	045	046	047	
(line 10 plus line 11)	46,203.40	0.00	204,283.49	28,233.70	650.00	23,444,686.10
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year						
(line 4 minus line 10)	0.00	352,647.86	6,486.14	1,071,557.79	0.00	18,076,201.50

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

41 69039 0000000  
Form CEA  
D8AM4T4NN7(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	76,674,205.08	301	0.00	303	76,674,205.08	305	0.00	664,390.24	307	76,009,814.84	309
2000 - Classified Salaries	21,036,282.07	311	10,243.12	313	21,026,038.95	315	246,112.19	2,017,548.15	317	19,008,490.80	319
3000 - Employee Benefits	42,723,356.70	321	2,949.65	323	42,720,407.05	325	135,157.09	1,178,891.14	327	41,541,515.91	329
4000 - Books, Supplies Equip Replace. (6500)	7,631,856.52	331	77,705.53	333	7,554,150.99	335	1,436,534.87	5,792,127.03	337	1,762,023.96	339
5000 - Services. . & 7300 - Indirect Costs	40,194,293.41	341	76,192.06	343	40,118,101.35	345	20,388,604.95	24,700,415.25	347	15,417,686.10	349
TOTAL					188,092,903.42	365	TOTAL			153,739,531.61	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	93,191,993.34	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	135,122.46	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. . . . .	93,191,993.34	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	60.62%	
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) . . . . .	60.62%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	153,739,531.61	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

the district manually deducted expenditures which are not included in 4a. The manual deductions are based on the instructions of reduction on this form and FCMAT.



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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	452,901,717.00	16,242,454.00	469,144,171.00		35,739,171.00	433,405,000.00	39,882,308.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		568,650.00	568,650.00		186,245.00	382,405.00	186,245.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	161,304,853.00	(69,969,135.00)	91,335,718.00			91,335,718.00	
Total/Net OPEB Liability	73,085,658.00		73,085,658.00		17,900,770.00	55,184,888.00	
Compensated Absences Payable	480,473.00		480,473.00	426,559.00		907,032.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	687,772,701.00	(53,158,031.00)	634,614,670.00	426,559.00	53,826,186.00	581,215,043.00	40,068,553.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	192,263,684.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,077,281.43
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,738,058.39
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,789,631.90
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,527,690.29
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				177,658,713.09
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				9,419.34
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,861.06

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.)	160,823,347.67	16,694.96
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	160,823,347.67	16,694.96
B. Required effort (Line A.2 times 90%)	144,741,012.90	15,025.46
C. Current year expenditures (Line I.E and Line II.B)	177,658,713.09	18,861.06
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><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2021-22 Actual			2022-23 Actual		
<b>A. PRIOR YEAR DATA</b>						
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	122,220,590.59		122,220,590.59			132,162,308.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,635.49		9,635.49			9,388.83
ADJUSTMENTS TO PRIOR YEAR LIMIT				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)						
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>						
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)	9,388.83		9,388.83	9,138.21		9,138.21
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)			9,388.83			9,138.21
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	349,941.25		349,941.25	349,941.00		349,941.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	112,694,660.30		112,694,660.30	118,348,431.00		118,348,431.00
5. Unsecured Roll Taxes (Object 8042)	4,273,608.87		4,273,608.87	4,229,989.00		4,229,989.00
6. Prior Years' Taxes (Object 8043)	47,805.30		47,805.30	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,897,300.24		3,897,300.24	3,851,081.00		3,851,081.00
12. Parcel Taxes (Object 8621)	15,343,176.50		15,343,176.50	15,740,359.00		15,740,359.00
13. Other Non-Aid 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)	136,606,492.46	0.00	136,606,492.46	142,519,801.00	0.00	142,519,801.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	136,606,492.46	0.00	136,606,492.46	142,519,801.00	0.00	142,519,801.00
EXCLUDED APPROPRIATIONS			1,390,125.89			1,662,030.63
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,210,000.00		5,210,000.00	6,130,000.00		6,130,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	5,210,000.00	0.00	6,600,125.89	6,130,000.00	0.00	7,792,030.63
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	9,977,228.00		9,977,228.00	9,857,642.00		9,857,642.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	9,977,228.00	0.00	9,977,228.00	9,857,642.00	0.00	9,857,642.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	206,722,217.10		206,722,217.10	188,326,413.00		188,326,413.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,533,379.19		1,533,379.19	540,000.00		540,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2022-23 Actual			2023-24 Budget		
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b> <b>PRELIMINARY APPROPRIATIONS LIMIT</b> 1. Revised Prior Year Program Limit (Lines A1 plus A6) 2. Inflation Adjustment 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) 4. <b>PRELIMINARY APPROPRIATIONS LIMIT</b> (Lines D1 times D2 times D3) <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b> 5. Local Revenues Excluding Interest (Line C18) 6. Preliminary State Aid Calculation a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) 9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. <b>TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT</b> (Lines D9a plus D9b minus D9c)  10. <b>Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4) <b>SUMMARY</b> 11. <b>Adjusted Appropriations Limit</b> (Lines D4 plus D10) 12. <b>Appropriations Subject to the Limit</b> (Line D9d)	122,220,590.59 1.0755 0.9744 128,083,170.10 136,606,492.46  1,126,659.60 0.00 1,126,659.60  1,029,281.86 137,635,774.32 1,126,659.60 137,635,774.32 1,126,659.60 6,600,125.89 132,162,308.03			132,162,308.03 1.0444 0.9733 134,344,905.11 142,519,801.00  1,096,585.20 0.00 1,096,585.20  412,984.34 142,932,785.34 1,096,585.20		
	4,079,137.93					
	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
	132,162,308.03			134,344,905.11		
	132,162,308.03			132,162,308.03		





**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) 6,258,215.67
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 134,175,628.18

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.66%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,728,959.84
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,961,321.69

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	9,650.00
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)	771,719.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,471,650.73
9. Carry-Forward Adjustment (Part IV, Line F)	1,852,336.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,323,987.47
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	119,957,432.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,296,995.15
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,218,699.28
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	326,112.31
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)	1,694,630.11
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	452,180.45
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)	263,861.85
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)	15,788,778.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,269,242.25
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,487,238.76
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)	183,755,171.78
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.24%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	7.25%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	11,471,650.73
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	156,461.15
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.32%) times Part III, Line B19); zero if negative	1,852,336.74
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (29.51%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	1,852,336.74
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	1,852,336.74

Approved  
indirect  
cost rate: 5.32%

Highest  
rate used  
in any  
program: 29.51%

Note: In one or more  
resources, the rate  
used is greater than  
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,777,606.54	94,568.67	5.32%
01	3010	633,661.57	33,710.80	5.32%
01	3182	251,019.05	13,354.21	5.32%
01	3212	449,583.10	23,917.81	5.32%
01	3213	207,350.06	61,192.14	29.51%
01	3307	51,079.28	2,717.42	5.32%
01	3309	5,675.17	301.92	5.32%
01	3312	343,587.08	18,246.32	5.31%
01	3318	18,381.13	977.88	5.32%
01	4035	441,465.12	23,485.94	5.32%
01	4127	120,773.35	6,425.14	5.32%
01	4203	363,985.90	7,279.72	2.00%
01	5634	57,982.34	3,084.66	5.32%
01	6010	396,580.00	19,829.00	5.00%
01	6266	504,239.04	26,825.52	5.32%
01	6547	363,824.55	19,355.47	5.32%
01	6695	232,105.87	11,605.29	5.00%
01	7311	2,030.00	108.00	5.32%
12	5025	163,093.91	8,676.60	5.32%
12	5059	71,781.24	3,818.76	5.32%
12	5160	32,443.98	1,726.02	5.32%
12	6053	133,428.95	7,098.42	5.32%
12	6105	3,739,405.33	198,936.37	5.32%
13	5310	2,481,067.71	131,992.80	5.32%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,577,046.33		242,335.67	1,819,382.00
2. State Lottery Revenue	8560	1,951,614.70		982,666.33	2,934,281.03
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	(2,697,942.43)	2,697,942.43		0.00
6. Total Available (Sum Lines A1 through A5)		830,718.60	2,697,942.43	1,225,002.00	4,753,663.03
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	827,820.03	2,697,942.43	544,043.77	4,069,806.23
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,493.80			1,493.80
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			17.10	17.10
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			494,816.60	494,816.60
6. Capital Outlay	6000-6999	1,404.77		0.00	1,404.77
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		830,718.60	2,697,942.43	1,038,877.47	4,567,538.50
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	186,124.53	186,124.53
<b>D. COMMENTS:</b>					
6300 costs include instructional online subscriptions and printing of student instructional materials. Contributions from 1100 unrestricted Lottery includes allocations for instructional and other materials and supplies for site annual allocations, Ed Services and Technology .					

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

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

		Teacher Full-Time Equivalents					Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		4,290,442.93	2,819,807.23	11,620,435.91	10,072,987.52	16,844,664.93	0.00	1,579,698.48	
B. Enter Allocation Factor(s) 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	524.85	524.85	524.85	524.85	525.00		732.00	
3100	Alternative Schools								
3200	Continuation Schools								
3300	Independent Study Centers								
3400	Opportunity Schools								
3550	Community Day Schools								
3700	Specialized Secondary Programs								
3800	Career Technical Education								
4110	Regular Education, Adult								
4610	Adult Independent Study Centers								
4620	Adult Correctional Education								
4630	Adult Career Technical Education								
4760	Bilingual	1.00	1.00	1.00	1.00	1.00			
4850	Migrant Education								
5000-5999	Special Education (allocated to 5001)								
6000	ROC/P								
Other Goals	Description								
7110	Nonagency - Educational								
7150	Nonagency - Other								
8100	Community Services								
8500	Child Care and Development Services								
Other Funds	Description								
--	Adult Education (Fund 11)								
--	Child Development (Fund 12)								
--	Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors		525.85	525.85	525.85	525.85	526.00	0.00	732.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	12,823.47	0.00	12,823.47	920.31		13,743.78
1110	Regular Education, K-12	91,576,158.79	47,141,237.46	138,717,397.25	9,955,452.95		148,672,850.20
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	827,214.18	86,798.54	914,013.72	65,596.82		979,610.54
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	36,306,240.27	0.00	36,306,240.27	2,605,621.75		38,911,862.02
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					47,420.73	47,420.73
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,075,857.75	1,075,857.75
----	Other Outgo					2,265,632.64	2,265,632.64
<b>Other Funds ----</b>							
----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]				648,964.50		648,964.50
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(352,257.35)		(352,257.35)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	128,722,437.71	47,228,037.00	175,950,474.71	12,924,298.98	3,388,911.12	192,263,684.81



Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	12,823.47	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	12,823.47
	1110 Regular Education, K-12	89,889,732.75	821,025.44	84,961.00	50,540.39	208,045.91	0.00	326,112.31			215,741.99	0.00	91,576,159.79
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	532,553.28	294,666.90	0.00	0.00	(6.00)	0.00	0.00			0.00	0.00	827,214.18
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	29,613,575.57	2,274,128.20	1,000.00	59,985.15	1,632,721.67	2,724,823.68	0.00			0.00	0.00	36,306,240.27
	6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		120,028,685.07	3,389,920.54	85,961.00	110,525.54	1,840,761.58	2,724,823.68	326,112.31	0.00	0.00	215,741.99	0.00	128,722,437.71

\* Functions 7100-7199 for goals 8100 and 8500

Goal		Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
			Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals						
	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
	1110	Regular Education, K-12	28,748,898.13	16,812,640.85	1,579,698.48	47,141,237.46
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	4760	Bilingual	54,775.46	32,024.08	0.00	86,799.54
	4850	Migrant Education	0.00	0.00	0.00	0.00
	Other Goals	5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00
6000		ROC/P	0.00	0.00	0.00	0.00
7110		Nonagency - Educational	0.00	0.00	0.00	0.00
Other Funds	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs			28,803,673.59	16,844,664.93	1,579,698.48	47,228,037.00

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>			
1	Board and Superintendent (Funds 01, 09, and 62; Functions 7100-7160, Goals 0000-6999 and 9000, Objects 1000-7999)		1,862,083.94
2	External Financial Audits (Funds 01, 09, and 62; Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)		9,650.00
3	Other General Administration (Funds 01, 09, and 62; Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		8,181,140.29
4	Centralized Data Processing (Funds 01, 09, and 62; Function 7700, Goal 0000, Objects 1000-7999)		3,233,682.10
5	Total Central Administration Costs in General Fund and Charter Schools Funds		13,276,556.33
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>			
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		128,722,437.71
2	Total Allocated Costs (from Form PCR, Column 2, Total)		47,228,037.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		175,950,474.71
<b>C. Direct Charged Costs in Other Funds</b>			
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		4,269,242.25
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		4,773,306.26
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		9,042,548.51
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>			184,993,023.22
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>			7.18%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	47,420.73				47,420.73
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,075,857.75		1,075,857.75
Other Outgo (Objects 1000 - 7999)				2,265,632.64	2,265,632.64
<b>Total Other Costs</b>	<b>47,420.73</b>	<b>0.00</b>	<b>1,075,857.75</b>	<b>2,265,632.64</b>	<b>3,388,911.12</b>

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

41 69039 0000000  
Form SIAA  
D8AM4T4NN7(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,273.06)	0.00	(352,257.35)				
Other Sources/Uses Detail					0.00	1,789,631.90		
Fund Reconciliation							378,672.09	367,604.70
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	35,365.97	0.00	220,256.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	309,722.73
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	124.73	0.00	132,001.18	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							13,194.20	134,443.47
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,048,986.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					55,000.00	0.00		
Fund Reconciliation							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 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	22.40	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,283,298.15	1,336.25
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,277,169.00
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					685,645.90	0.00		
Fund Reconciliation							0.00	3,601.80
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								

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 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
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(33,434.34)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							368,363.55	8,986.08
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							59,855.44	425.10
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	194.30	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							100.00	194.30
76 WARRANT/PASS-THROUGH 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 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	35,707.40	(35,707.40)	352,257.35	(352,257.35)	1,789,631.90	1,789,631.90	2,103,483.43	2,103,483.43



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,053,288.76	0.00	106,852.02	0.00	772,523.39	5,942,591.46		7,875,255.63
2000-2999	Classified Salaries	385,092.99	0.00	0.00	0.00	252,556.29	3,151,064.13		3,788,713.41
3000-3999	Employee Benefits	614,482.26	0.00	44,988.36	0.00	470,155.48	4,268,256.51		5,397,882.61
4000-4999	Books and Supplies	40,356.22	0.00	0.00	0.00	0.00	195,319.19		235,675.41
5000-5999	Services and Other Operating Expenditures	98,869.77	0.00	880.00	0.00	435.88	18,886,659.28		18,986,844.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	21,868.28		21,868.28
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,192,090.00	0.00	152,720.38	0.00	1,495,671.04	32,465,758.85	0.00	36,306,240.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL COSTS									
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,478.93		2,478.93
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	185,922.96	2,416,527.30		2,602,450.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	80,714.89	1,345,907.84		1,426,622.73
4000-4999	Books and Supplies	223.69	0.00	0.00	0.00	0.00	0.00		223.69
5000-5999	Services and Other Operating Expenditures	10,697.03	0.00	0.00	0.00	435.88	542,780.97		553,913.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,920.72	0.00	0.00	0.00	267,073.73	4,307,695.04	0.00	4,585,689.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	10,920.72	0.00	0.00	0.00	267,073.73	4,307,695.04	0.00	4,585,689.49
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,132,626.21
TOTAL COSTS									
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,053,288.76	0.00	106,852.02	0.00	772,523.39	5,940,112.53		7,872,776.70

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	385,092.99	0.00	0.00	0.00	66,633.33	734,536.83		1,186,263.15
3000-3999	Employee Benefits	614,482.26	0.00	44,988.36	0.00	389,440.59	2,922,348.67		3,971,259.88
4000-4999	Books and Supplies	40,132.53	0.00	0.00	0.00	0.00	195,319.19		235,451.72
5000-5999	Services and Other Operating Expenditures	88,172.74	0.00	880.00	0.00	0.00	18,343,878.31		18,432,931.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	21,868.28		21,868.28
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,181,169.28	0.00	152,720.38	0.00	1,228,597.31	28,158,063.81	0.00	31,720,550.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	2,181,169.28	0.00	152,720.38	0.00	1,228,597.31	28,158,063.81	0.00	31,720,550.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,132,626.21
	TOTAL COSTS								33,853,176.99
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	50,729.88	0.00	0.00	0.00	0.00	0.00		50,729.88
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	16,750.64	0.00	(739.15)	0.00	0.00	(62.81)		15,948.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,065.28	0.00	0.00	0.00	0.00	21,953.59		24,018.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	69,545.80	0.00	(739.15)	0.00	0.00	21,890.78	0.00	90,697.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	69,545.80	0.00	(739.15)	0.00	0.00	21,890.78	0.00	90,697.43
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,132,626.21
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								21,313,122.56
	TOTAL COSTS								23,536,446.20

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

2021-22 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		30,502,049.67	22,001,380.73
	2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)		30,502,049.67	22,001,380.73
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet		1,026.00	
	2. Enter any adjustments not included in Line C1 (explain below)		
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)		1,026.00	

**San Mateo County (CA)**

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

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

- Provide the condition number, if any, to be used in the calculation below:

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

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

SELPA:

San Mateo County (CA)

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

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SECTION 3

Column A

Column B

Column C

SELPA: San Mateo County (CA)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- 1.
- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
  - Add/Less: Adjustments required for MOE calculation
  - Comparison year's expenditures, adjusted for MOE calculation
  - Less: Exempt reduction(s) for SECTION 1
  - Less: 50% reduction from SECTION 2
  - Net expenditures paid from state and local sources

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
36,306,240.27		
2,453,063.28		
33,853,176.99	30,502,049.67	
	0.00	
	30,502,049.67	
	0.00	
	0.00	
33,853,176.99	30,502,049.67	3,351,127.32

Actual FY 2022-23	Comparison Year 2021-22	Difference
36,306,240.27		
2,453,063.28		
33,853,176.99	30,502,049.67	
	0.00	
	30,502,049.67	
	0.00	
	0.00	
33,853,176.99	30,502,049.67	
1,003.00	1,026.00	
33,751.92	29,729.09	4,022.83

SELPA: San Mateo County (CA)

	FY 2022-23	2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources			
Add/Less: Adjustments required for MOE calculation	23,536,446.20	22,003,505.81	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		22,003,505.81	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,536,446.20	22,003,505.81	1,532,940.39

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

	Actual FY 2022-23	Comparison Year 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	23,536,446.20	22,003,505.81	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		22,003,505.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,536,446.20	22,003,505.81	
b. Special education unduplicated pupil count	1,003.00	999.00	
c. Per capita local expenditures(B2a/ B2b)	23,466.05	22,025.53	1,440.52

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

Patrick Gaffney	650-576-8947
Contact Name	Telephone Number
Deputy Superintendent - CBO	pgaffney@smfcsd.net
Title	Email Address

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						



SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						



SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>						
1000-1999	Certificated Salaries					0.00

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDPLICATED PUPIL COUNT						0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,058,345.00	0.00	112,255.22	0.00	984,283.00	6,456,869.51		8,611,752.73
2000-2999	Classified Salaries	406,880.00	0.00	0.00	0.00	463,463.72	4,511,551.66		5,381,895.38
3000-3999	Employee Benefits	560,292.00	0.00	39,714.41	0.00	609,110.35	4,995,712.40		6,204,829.16
4000-4999	Books and Supplies	45,244.00	0.00	0.00	0.00	10,923.36	218,312.00		274,479.36
5000-5999	Services and Other Operating Expenditures	229,412.80	0.00	880.00	0.00	471.00	16,907,562.00		17,138,325.80
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,394.00		15,394.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,300,173.80	0.00	152,849.63	0.00	2,068,251.43	33,105,401.57	0.00	37,626,676.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,525.00		5,525.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,525.00	0.00	5,525.00
	TOTAL COSTS	2,300,173.80	0.00	152,849.63	0.00	2,068,251.43	33,110,926.57	0.00	37,632,201.43
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,058,345.00	0.00	112,255.22	0.00	984,283.00	6,454,458.37		8,609,341.59
2000-2999	Classified Salaries	406,880.00	0.00	0.00	0.00	222,095.00	947,430.00		1,576,405.00
3000-3999	Employee Benefits	560,292.00	0.00	39,714.41	0.00	516,461.00	2,842,883.20		3,959,350.61
4000-4999	Books and Supplies	45,244.00	0.00	0.00	0.00	10,000.00	218,312.00		273,556.00
5000-5999	Services and Other Operating Expenditures	229,412.80	0.00	880.00	0.00	0.00	16,772,257.00		17,002,549.80
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,394.00		15,394.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,300,173.80	0.00	152,849.63	0.00	1,732,839.00	27,250,734.57	0.00	31,436,597.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,300,173.80	0.00	152,849.63	0.00	1,732,839.00	27,250,734.57	0.00	31,436,597.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								3,649,314.43
									35,085,911.43
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,053,288.76	0.00	106,852.02	0.00	772,523.39	5,942,591.46	0.00		7,875,255.63
2000-2999	Classified Salaries	385,092.99	0.00	0.00	0.00	252,556.29	3,151,064.13	0.00		3,788,713.41
3000-3999	Employee Benefits	614,482.26	0.00	44,988.36	0.00	470,155.48	4,268,256.51	0.00		5,397,882.61
4000-4999	Books and Supplies	40,356.22	0.00	0.00	0.00	0.00	195,319.19	0.00		235,675.41
5000-5999	Services and Other Operating Expenditures	98,869.77	0.00	880.00	0.00	435.88	18,886,659.28	0.00		18,986,844.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	21,868.28	0.00		21,868.28
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,192,090.00	0.00	152,720.38	0.00	1,495,671.04	32,465,758.85	0.00	0.00	36,306,240.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL COSTS										
		2,192,090.00	0.00	152,720.38	0.00	1,495,671.04	32,465,758.85	0.00	0.00	36,306,240.27
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,478.93	0.00		2,478.93
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	185,922.96	2,416,527.30	0.00		2,602,450.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	80,714.89	1,345,907.84	0.00		1,426,622.73
4000-4999	Books and Supplies	223.69	0.00	0.00	0.00	0.00	0.00	0.00		223.69
5000-5999	Services and Other Operating Expenditures	10,697.03	0.00	0.00	0.00	435.88	542,780.97	0.00		553,913.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,920.72	0.00	0.00	0.00	267,073.73	4,307,695.04	0.00	0.00	4,585,689.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	10,920.72	0.00	0.00	0.00	267,073.73	4,307,695.04	0.00	0.00	4,585,689.49
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)									
TOTAL COSTS										

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,053,288.76	0.00	106,852.02	0.00	772,523.39	5,940,112.53	0.00		7,872,776.70
2000-2999	Classified Salaries	385,092.99	0.00	0.00	0.00	66,633.33	734,536.83	0.00		1,186,263.15
3000-3999	Employee Benefits	614,482.26	0.00	44,988.36	0.00	389,440.59	2,922,348.67	0.00		3,971,259.88
4000-4999	Books and Supplies	40,132.53	0.00	0.00	0.00	0.00	195,319.19	0.00		235,451.72
5000-5999	Services and Other Operating Expenditures	88,172.74	0.00	880.00	0.00	0.00	18,343,878.31	0.00		18,432,931.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	21,868.28	0.00		21,868.28
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,181,169.28	0.00	152,720.38	0.00	1,228,597.31	28,158,063.81	0.00	0.00	31,720,550.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	2,181,169.28	0.00	152,720.38	0.00	1,228,597.31	28,158,063.81	0.00	0.00	31,720,550.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,132,626.21
	TOTAL COSTS									33,853,176.99
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	50,729.88	0.00	0.00	0.00	0.00	0.00	0.00		50,729.88
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	16,750.64	0.00	(739.15)	0.00	0.00	(62.81)	0.00		15,948.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,065.28	0.00	0.00	0.00	0.00	21,953.59	0.00		24,018.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	69,545.80	0.00	(739.15)	0.00	0.00	21,890.78	0.00	0.00	90,697.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	69,545.80	0.00	(739.15)	0.00	0.00	21,890.78	0.00	0.00	90,697.43

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,132,626.21
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									21,313,122.56
	TOTAL COSTS									23,536,446.20

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



SELPA: San Mateo County (CA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA: San Mateo County (CA)		State and Local	Local Only
Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL 108-446].			
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)		0.00	
Maximum available for MOE reduction (50% of increase in funding)		0.00	(a)
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)		0.00	(b)

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

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

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

SELPA: San Mateo County (CA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

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

Column A	Column B	Column C
Budgeted Expenditures (LB-B Worksheet) FY 2023-24	Actual Comparison Year 2022-23	Difference (A - B)
37,632,201.43		
2,546,290.00		
35,085,911.43	33,853,176.99	
	0.00	
	33,853,176.99	
	0.00	
	0.00	
35,085,911.43	33,853,176.99	1,232,734.44

Budgeted Amounts FY 2023-24	Comparison Year 2022-23	Difference
37,632,201.43		
2,546,290.00		
35,085,911.43	33,853,176.99	
	0.00	
	33,853,176.99	
	0.00	
	0.00	
35,085,911.43	33,853,176.99	
1,003.00	1,003.00	
34,980.97	33,751.92	1,229.05

SELPA: San Mateo County (CA)

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

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

Budget	Comparison Year	Difference
FY 2023-24	2022-23	
26,524,130.43	23,536,446.20	
	0.00	
	23,536,446.20	
	0.00	
	0.00	
26,524,130.43	23,536,446.20	2,987,684.23

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

Budget	Comparison Year	Difference
FY 2023-24	2022-23	
26,524,130.43	23,536,446.20	
	0.00	
	23,536,446.20	
	0.00	
	0.00	
26,524,130.43	23,536,446.20	
1,003.00	1,003.00	
26,444.80	23,466.05	2,978.75

Patrick Gaffney  
Contact Name  
Deputy Superintendent - CBO  
Title

650-576-8947  
Telephone Number  
pgaffney@smfcsd.net  
Email Address

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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



SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDPLICATED PUPIL COUNT</b>							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

San Mateo County (CA)

SELPA:

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: San Mateo County (CA)

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
<b>BUDGET - Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>						

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



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

**San Mateo-Foster City Elementary****San Mateo County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

<b>BALANCE-FDxRS - (Fatal)</b> - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95.	<b><u>Passed</u></b>
<b>BALANCE-FDxRS-AGENCY - (Fatal)</b> - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95.	<b><u>Passed</u></b>
<b>CHECKFUNCTION - (Fatal)</b> - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND - (Fatal)</b> - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL - (Fatal)</b> - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT - (Fatal)</b> - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE - (Warning)</b> - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590 - (Fatal)</b> - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT - (Fatal)</b> - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A - (Warning)</b> - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B - (Fatal)</b> - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL - (Warning)</b> - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT - (Fatal)</b> - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE - (Warning)</b> - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>

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

**Passed**

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

**Passed**

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

**Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3307-0-0000-0000-9740	3307	9740	\$17,734.70
Explanation: CCEIS set aside required contribution from local asst ARP.			
01-3312-0-0000-0000-9740	3312	9740	\$370,185.37
Explanation: CCEIS set aside required contribution from local asst.			
01-3318-0-0000-0000-9740	3318	9740	\$7,491.43
Explanation: CCEIS set aside required contribution from local asst prek.			

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3312-0-0000-0000-9791	3312	9791	\$403,878.81
01-3318-0-0000-0000-9791	3318	9791	\$19,359.01

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

## **GENERAL LEDGER CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Exception**

FUND	RESOURCE	NEG. EFB
63	0000	(\$3,743,906.79)
Explanation: audit adjustment to record PY pension & OPEB, GASB 75, GASB 68 adjustments.		
Total of negative resource balances for Fund 63		(\$3,743,906.79)

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
63	0000	9790	(\$3,743,906.79)
Explanation: audit adjustment to record PY pension & OPEB, GASB 75, GASB 68 adjustments.			
63	0000	3102	(\$610.21)
Explanation: credit balance due to STRS excess refunds.			
63	0000	3901	(\$84.55)
Explanation: balances will clear once fund balances roll.			

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

**Passed**

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

**Passed**

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

**Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

**Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

**Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

**Passed**

## **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

**Passed**

**ASSET-IMPORT - (Fatal)** - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

**Passed**

**ASSET-PY-BAL - (Fatal)** - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

**Passed**

**CURRENT-CALC-EXP - (Informational)** - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

**Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

**Passed**

**DEBT-IMPORT - (Fatal)** - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

**Passed**

<b>DEBT-POSITIVE - (Fatal)</b> - In Form DEBT, long-term liability ending balances must be positive.	<b><u>Passed</u></b>
<b>DEBT-PY-BAL - (Fatal)</b> - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<b><u>Passed</u></b>
<b>ESMOE-ADA - (Fatal)</b> - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<b><u>Passed</u></b>
<b>ESMOE-IMPORT - (Fatal)</b> - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<b><u>Passed</u></b>
<b>IC-ADMIN-NOT-ZERO - (Fatal)</b> - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<b><u>Passed</u></b>
<b>IC-ADMIN-PLANT-SVCS - (Warning)</b> - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<b><u>Passed</u></b>
<b>IC-BD-SUPT-NOT-ZERO - (Warning)</b> - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<b><u>Passed</u></b>
<b>IC-BD-SUPT-VS-ADMIN - (Warning)</b> - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<b><u>Passed</u></b>
<b>IC-EXCEEDS-LEA-RATE - (Warning)</b> - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. Explanation: per CDE guidance Indirect costs for the total ESSER III allocation (Resource 3213 and 3214 combined) should be charged to Resource 3213.	<b><u>Exception</u></b>
<b>IC-PCT - (Warning)</b> - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<b><u>Passed</u></b>
<b>IC-POSITIVE - (Warning)</b> - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<b><u>Passed</u></b>
<b>LOT-CONTRIB-IMPORT-A - (Fatal)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<b><u>Passed</u></b>
<b>LOT-CONTRIB-IMPORT-B - (Warning)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<b><u>Passed</u></b>
<b>LOT-IMPORT - (Fatal)</b> - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<b><u>Passed</u></b>
<b>PCR-ALLOC-NO-DIRECT - (Warning)</b> - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<b><u>Passed</u></b>
<b>PCR-GF-EXPENDITURES - (Fatal)</b> - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<b><u>Passed</u></b>
<b>PCRAF-UNDISTRIBUTED - (Fatal)</b> - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.	<b><u>Passed</u></b>
<b>CEA-PROVIDE - (Fatal)</b> - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>GANN-PROVIDE - (Fatal)</b> - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<b><u>Passed</u></b>
<b>ICR-PROVIDE - (Fatal)</b> - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<b><u>Passed</u></b>
<b>UNAUDIT-CERT-PROVIDE - (Fatal)</b> - Unaudited Actual Certification (Form CA) must be provided.	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

Unaudited Actuals

Budget 2023-24

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**San Mateo-Foster City Elementary****San Mateo County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed****CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed****CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed****CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed****CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed****CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed****CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed****CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed****CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed****CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed****CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed****CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

**Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3307-0-0000-0000-9740	3307	9740	\$17,734.70
Explanation: CCEIS set aside required contribution from ARP funds.			
01-3312-0-0000-0000-9790	3312	9790	(\$33,693.44)
Explanation: CCEIS set aside required contribution from local asst.			
01-3318-0-0000-0000-9790	3318	9790	(\$11,867.58)
Explanation: CCEIS set aside required contribution from local asst prek.			

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3307-0-0000-0000-9791	3307	9791	\$17,734.70
01-3312-0-0000-0000-9791	3312	9791	\$370,185.37
01-3318-0-0000-0000-9791	3318	9791	\$7,491.43

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

**Passed**

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

**Passed**

## **GENERAL LEDGER CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**



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

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
01	3312	(\$33,693.44)
Explanation: CCEIS set aside required contribution from local asst.		
01	3318	(\$11,867.58)
Explanation: CCEIS set aside required contribution from local asst prek.		
01	6318	(\$100,000.00)
Explanation: grant will be adjusted once carryover is calculated.		
Total of negative resource balances for Fund 01		(\$145,561.02)
63	0000	(\$3,747,200.79)
Explanation: audit adjustment to record PY pension & OPEB, GASB 75, GASB 68 adjustments.		
Total of negative resource balances for Fund 63		(\$3,747,200.79)

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3010	5800	(\$109,381.00)
Explanation: balances will clear at year-end closing.			
01	3312	9790	(\$33,693.44)
Explanation: CCEIS set aside required contribution from local asst.			
01	3318	9790	(\$11,867.58)
Explanation: CCEIS set aside required contribution from local asst prek.			
01	6010	5800	(\$5,116.04)
Explanation: balances will clear at year-end closing.			
01	6318	9790	(\$100,000.00)
Explanation: balances will clear at year-end closing.			
63	0000	9790	(\$3,747,200.79)
Explanation: audit adjustment to record PY pension & OPEB, GASB 75, GASB 68 adjustments.			

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

**Passed**

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

**Passed**

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

**Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

**Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

**Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

**Passed**

## **EXPORT VALIDATION CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

Export Log  
Period: Unaudited Actuals  
Type of Export: Official

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LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Official Check for LEA: 41-69039-0000000 is good

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Export of USER General Ledger started at 9/7/2023, 2:55:24 PM

OFFICIAL Header for LEA: 41-69039-0000000 San Mateo-Foster City Elementary  
VERSION SACS V6.1

- Fiscal year: 2022-23
- Type of data: Unaudited Actuals
- Number of records exported in group 1: 2582
- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 2: 1388

Export USER General Ledger completed at 9/7/2023, 2:55:24 PM

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Export of Supplementals (USER ELEMENTs) started at 9/7/2023, 2:55:24 PM

- Fiscal year: 2022-23
- Type of data: Unaudited Actuals
- Number of records exported in group 3: 7034
- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 4: 2748

Export of supplementals (USER ELEMENTs) completed at 9/7/2023, 2:55:24 PM

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Export of TRC Explanations started at 9/7/2023, 2:55:24 PM

- Fiscal year: 2022-23
- Type of data: Unaudited Actuals
- Number of records exported in group 5: 110
- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 6: 63

Export of TRC Explanations completed at 9/7/2023, 2:55:24 PM

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Export of TRC Log started at 9/7/2023, 2:55:24 PM

- Fiscal year: 2022-23
- Type of data: Unaudited Actuals
- Number of records exported in group 7: 90
- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 8: 61

Export of TRC Log completed at 9/7/2023, 2:55:24 PM

OFFICIAL END for LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Exported to file: 41690390000000\_A\_2022-23\_D8AM4T4NN7\_OFFICIAL.DAT

