2022-2023 UNAUDITED ACTUAL FINANCIAL INFORMATION



Board Meeting of September 20, 2023

Prepared by:
Valerie Mitchell, Assistant Superintendent,
Business and Fiscal Services
and
Patty Núñez, Director of Fiscal Services

Vision:

Changing the World!

Inspired, Accomplished, Multilingual Global Citizens - In School and Beyond In Oxnard School District, we nurture self-confident and empowered multilingual global citizens, strong in their multiple identities and potential, who achieve inspired levels of individual, community, and social accomplishment in school and beyond in their endeavors.

Mission:

IGNITE • TRANSFORM • NURTURE • EMBRACE

- IGNITE students' passions for learning and empower them to achieve brilliance
- **TRANSFORM** our classroom and school expectations, relationships, and practices to more fully align with our values.
- NURTURE caring communities that develop students' full identities, linguistic/cultural/academic excellence, social-emotional health, and life potential.
- EMBRACE high-leverage services and approaches that translate our values into action.



OXNARD SCHOOL DISTRICT

1051 South A Street • Oxnard, CA 93030 • (805) 487-3918

OXNARD SCHOOL DISTRICT Unaudited Actual Financial Information 2022-2023

September 20, 2023

Members of the Board of Trustees Citizens and Administration of the District

Ladies and Gentlemen:

In keeping with <u>Educational Code Section</u> 42100 the Oxnard School District is providing for your review the final Unaudited Actuals for the financial year ending June 30th, 2023 for all District funds.

With the exception of the District's beginning balance and reserve adjustments, the 2023/2024 budget remains unchanged from the June 21, 2023 Adopted Budget. Changes in the estimated fund balances due to the 2022/23 'Unaudited Actuals' are incorporated into the beginning balances for 2022/23 for all funds.

Respectfully submitted,

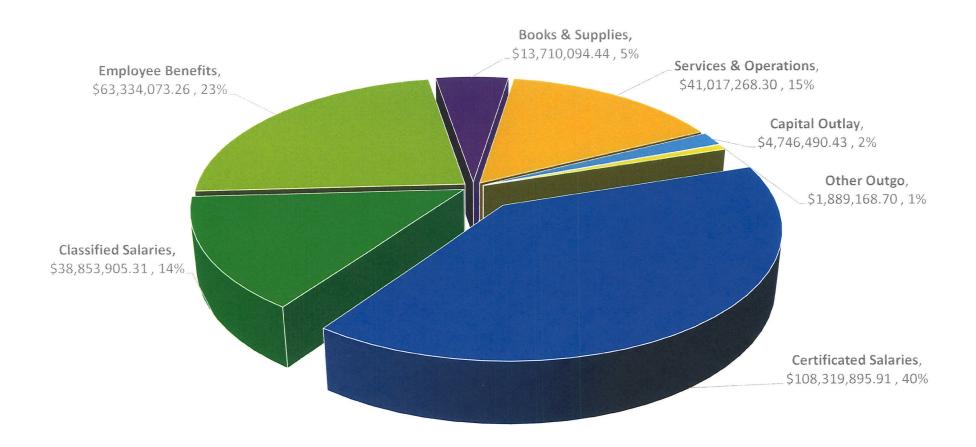
Valerie Mitchell,

Assistant Superintendent Business & Fiscal Services

INDEX

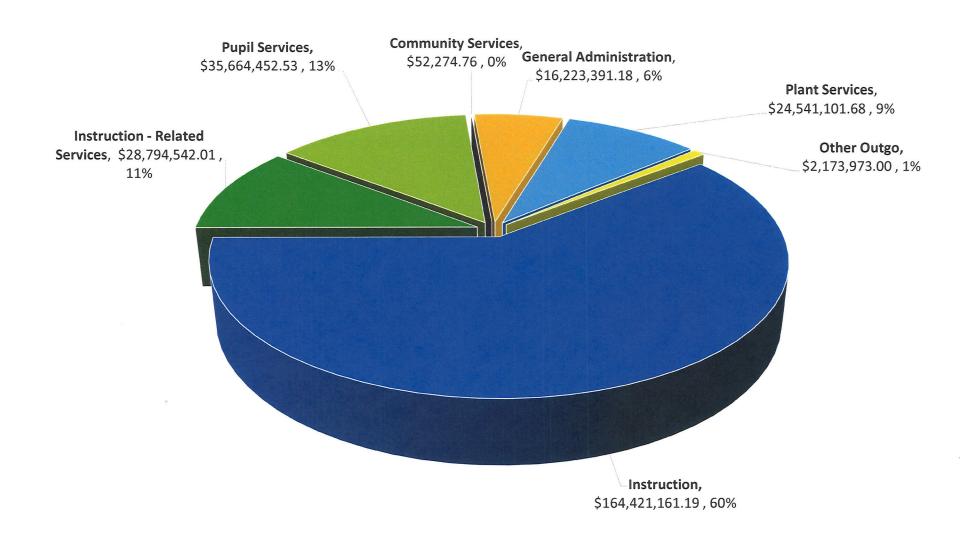
CHARTS →2022-23 Actuals – By Type →2022-23 Actuals – By Function	1 2
SACS FINANCIAL REPORTS Summary of Unaudited Actuals Data Submission (Form CA) District Certification (Form CA) Table of Contents (Form TC) Average Daily Attendance (Form A)	3 4 5 8
General Fund Unrestricted and Restricted Expenditures by Object (Form 01) General Fund Unrestricted and Restricted Expenditures by Function (Form 01)	9 20
Student Activity Special Revenue Fund (Form 08) Child Development Fund (Form 12) Cafeteria Fund (Form 13) Deferred Maintenance Fund (Form 14) Building Fund (Form 21) Capital Facilities Fund (Form 25) County School Facilities Fund (Form 35) Bond Interest & Redemption Fund (Form 51) Retiree Benefit Fund (Form 71)	23 30 36 42 47 53 59 65 70
Schedule of Capital Assets (Form ASSET) GF Current Expense Formula/Minimum Classroom Comp (Form CEA) Schedule of Long-Term Liabilities (Form DEBT) Every Student Succeeds Act Maintenance of Effort (Form ESMOE) School District Appropriations Limit (Form GANN) Indirect Cost Rate Worksheet (Form ICR) Lottery Report (Form L) General Fund Program Cost Report Schedule of Allocation Factors (AF) (Form PCRAF) General Fund Program Cost Report (Form PCR)	74 75 77 78 82 86 91 92 93
Technical Review Checks 2022/23 Unaudited Actuals 2023/24 Budget	98 101

2022-23 Unaudited Actuals General Fund Expenditures by Type Unrestricted and Restricted



2022-23 Unaudited Actuals General Fund Expenditures by Function

Unrestricted and Restricted



Oxnard Elementary Ventura County

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

56 72538 0000000 Form CA D8A4YBACSY(2022-23)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	61.12%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	And the state of t
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	Bench States (Section 2000 of Artificial Section 2000 Sec
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$97,358,834.44
	Appropriations Subject to Limit	\$97,358,834.44
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	Section 1974 and Market Andrew Control on New York School School on the section of the section o
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR ·	Preliminary Proposed Indirect Cost Rate	5.39%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	And All Company of the Company of th

Oxnard Elementary Ventura County

Unaudited Actuals FINANCIAL REPORTS 2022-23 Unaudited Actuals School District Certification

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. 1 approved and filed by the governing board of the school	This report was prepared in accordance with Education Code Section 41010 and is hereby ol district pursuant to Education Code Section 42100.
Signed:	Date of Meeting: Sep 20, 2023
Clerk / Secretary of the Gove	erning Board
(Original signature requ	uired)
To the Superintendent of Public Instruction:	
2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. To Education Code Section 42100.	This report has been verified for accuracy by the County Superintendent of Schools pursuant
Signed:	· Date:
County Superintendent/De	esignee
County Superintendent/Do	
• •	uired)
(Original signature requ	uired)
(Original signature requ	rts, please contact: For School District: Patricia Núñez
(Original signature required for additional information on the unaudited actual report For County Office of Education:	rts, please contact: For School District: Patricia Núñez
(Original signature required actual report of County Office of Education:	rts, please contact: For School District: Patricia Núñez
(Original signature required for additional information on the unaudited actual report For County Office of Education: Danni Brook Name	rts, please contact: For School District: Patricia Núñez Name
(Original signature requirements) For additional information on the unaudited actual report For County Office of Education: Danni Brook Name Executive Director, SBAS Title (805) 385-1981	rts, please contact: For School District: Patricia Núñez Name Director of Fiscal Services Title (805) 385-1501
(Original signature requirements) For additional information on the unaudited actual report For County Office of Education: Danni Brook Name Executive Director, SBAS Title	rts, please contact: For School District: Patricia Núñez Name Director of Fiscal Services Title (805) 385-1501
(Original signature requirements) For additional information on the unaudited actual report For County Office of Education: Danni Brook Name Executive Director, SBAS Title (805) 385-1981	rts, please contact: For School District: Patricia Núñez Name Director of Fiscal Services Title (805) 385-1501

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	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Dev elopment 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		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemploy ment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease- Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		

			D0A41 DA001(2022-20)
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		
66	Warehouse Rev olv ing Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Priv ate-Purpose Trust Fund		
76	Warrant/Pass- Through Fund		
95	Student Body Fund		
А	Average Daily Attendance	\$	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
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	
II			

56 72538 0000000 Form TC D8A4YBACSY(2022-23)

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

Page 3

Page 7 of 101

2022-23 Unaudited Actuals AVERAGE DAILY ATTENDANCE

Oxnard Elementary Ventura County

	202	2-23 Unaudited Actu	als		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,006.33	13,042.27	14,753.02	12,550.51	12,550.51	14,068.68
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,006.33	13,042.27	14,753.02	12,550.51	12,550.51	14,068.68
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	29.46	31.18	29,46			
c. Special Education-NPS/LCI				31.15	31.15	31.15
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	29.46	31.18	29.46	31.15	31.15	31.15
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,035.79	13,073.45	14,782.48	12,581.66	12,581.66	14,099.83
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

56 72538 0000000 Form 01 D8A4YBACSY(2022-23)

							w		
			202	2-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted Re (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES						-			
1) LCFF Sources		8010-8099	198,164,709.78	0.00	198,164,709.78	208,511,385.00	0.00	208,511,385.00	5.2%
2) Federal Revenue		8100-8299	0.00	26,940,318.81	26,940,318.81	0.00	18,607,238.00	18,607,238.00	-30.9%
3) Other State Revenue		8300-8599	5,779,340.04	81,897,869.90	87,677,209.94	4,700,546.00	33,040,678.00	37,741,224.00	-57.0%
4) Other Local Revenue		8600-8799	6,048,684.49	14,328,791.92	20,377,476.41	2,335,294.00	12,871,189.00	15,206,483.00	-25.4%
5) TOTAL, REVENUES			209,992,734.31	123,166,980.63	333,159,714.94	215,547,225.00	64,519,105.00	280,066,330.00	-15.9%
B. EXPENDITURES			annon pro-						
1) Certificated Salaries		1000-1999	97,165,027.61	11,154,868.30	108,319,895.91	76,101,428.00	32,092,566.00	108,193,994.00	-0.1%
2) Classified Salaries		2000-2999	22,683,800.06	16,170,105.25	38,853,905.31	23,151,587.00	20,589,875.00	43,741,462.00	12.6%
3) Employ ee Benefits		3000-3999	43,243,826.95	20,090,246.31	63,334,073.26	40,206,842.00	20,852,887.00	61,059,729.00	-3.6%
4) Books and Supplies		4000-4999	2,354,261.10	11,355,833.34	13,710,094.44	11,084,507.00	6,486,364.00	17,570,871.00	28.2%
5) Services and Other Operating Expenditures		5000-5999	15,820,482.16	25,196,786.14	41,017,268.30	22,151,803.00	30,217,534.00	52,369,337.00	27.7%
6) Capital Outlay		6000-6999	537,696.19	4,208,794.24	4,746,490.43	46,185.00	3,774,150.00	3,820,335.00	-19.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	477,404.00	1,696,569.00	2,173,973.00	500,000.00	1,887,300.00	2,387,300.00	9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,887,123.90)	2,602,319.60	(284,804.30)	(932,316.00)	602,998.00	(329,318.00)	15.6%
9) TOTAL, EXPENDITURES			179,395,374.17	92,475,522.18	271,870,896.35	172,310,036.00	116,503,674.00	288,813,710.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,597,360.14	30,691,458.45	61,288,818.59	43,237,189.00	(51,984,569.00)	(8,747,380.00)	-114.3%
D. OTHER FINANCING SOURCES/USES						AND OF LIVE			
1) Interfund Transfers						-			
a) Transfers In		8900-8929	0.00	12,458.69	12,458.69	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	12,458.69	12,458.69	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,653,292.26)	17,653,292.26	0.00	(51,800,544.00)	51,800,544.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,653,292.26)	17,653,292.26	0.00	(51,800,544.00)	51,800,544.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,944,067.88	48,344,750.71	61,288,818.59	(8,563,355.00)	(184,025.00)	(8,747,380.00)	-114.3%
F. FUND BALANCE, RESERVES				and the state of t					
1) Beginning Fund Balance				eschiffea fin			or manufacture of		
a) As of July 1 - Unaudited		9791	59,638,174.91	23,008,208.44	82,646,383.35	73,332,541.79	71,352,959.15	144,685,500.94	75.1%
b) Audit Adjustments		9793	750,299.00	0.00	750,299.00	0.00	0.00	0.00	-100.0%

			202	2-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			60,388,473.91	23,008,208.44	83,396,682.35	73,332,541.79	71,352,959.15	144,685,500.94	73.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,388,473.91	23,008,208.44	83,396,682.35	73,332,541.79	71,352,959.15	144,685,500.94	73.5%
2) Ending Balance, June 30 (E + F1e)			73,332,541.79	71,352,959.15	144,685,500.94	64,769,186.79	71,168,934.15	135,938,120.94	-6,0%
Components of Ending Fund Balance							tariba kalendari		
a) Nonspendable			Name of the last o						
Revolving Cash		9711	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	219,779.45	0.00	219,779.45	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	71,352,959.15	71,352,959.15	0.00	71,168,934.15	71,168,934.15	-0.3%
c) Committed					ni o ensuad edilik seduakondasil oram er empas en esempro esempro esempro		14.29.20.20.20		***************************************
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	17,554,545.00	0.00	17,554,545.00	New
Student Transportation Bus Replacement	0000	9760		megamenten para kipat di Salagi adala di disaban megani di Salagi pengunian kandan ya tarah a a a a a a a a a a	0.00	1,000,000.00		1,000,000.00	
Technology Device Refresh	0000	9760			0.00	3,000,000.00		3,000,000.00	
Instructional Materials Adoptions	0000	9760			0.00	2,000,000.00		2,000.000.00	
Building Maintenance One-Time Funds	0000	9760			0.00	1,564,000.00		1,564,000.00	
Financially Stability Reserve	0000	9760			0.00	9, 990, 545. 00		9,990,545.00	
d) Assigned			j		anned fallen e deliktions fall to ensure formuse e enforcement fall a se ensure annexes service	vanaquili Ava			
Other Assignments		9780	45,906,918.57	0.00	45,906,918.57	18,333,270.79	0.00	18,333,270.79	-60.1%
Student Transportation Bus Replacement	0000	9780	1,000,000.00		1,000,000.00			0.00	
Technology Device Refresh	0000	9780	3,000,000.00		3,000,000.00			0.00	
Instructional Materials Adoptions	0000	9780	2,000,000.00		2,000,000.00			0.00	
Building Maintenance One-Time Funds	0000	9780	1,564,000.00		1,564,000.00			0.00	
Financial Stability Reserve	0000	9780	38.342,918.57		38,342,918.57			0.00	
e) Unassigned/Unappropriated								·	
Reserve for Economic Uncertainties		9789	27,185,843.77	0.00	27,185,843.77	28,881,371.00	0.00	28,881,371.00	6.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS			grades or over						-
1) Cash			On the state of th	N. Producendar					
a) in County Treasury		9110	81,465,720.13	63,334,660.69	144,800,380.82				
 Fair Value Adjustment to Cash in County Treasury 		9111	(1,337,270.00)	0.00	(1,337,270.00)				
b) in Banks		9120	0.00	0.00	0.00				

			2022	2-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	6,773.24	0.00	6,773.24				
e) Collections Awaiting Deposit		9140	0.00	0,00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,809,630.39	17,143,460.19	21,953,090.58				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	301,447.84	0.00	301,447.84				
6) Stores		9320	219,779.45	0.00	219,779.45				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			85,486,081.05	80,478,120.88	165,964,201.93				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Pay able		9500	4,044,499.51	6,800,817.00	10,845,316.51				
2) Due to Grantor Governments		9590	1,618,868.00	0.00	1,618,868.00				
3) Due to Other Funds		9610	6,420,548.81	0.00	6,420,548.81				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	69,622.94	2,324,344.73	2,393,967.67				
6) TOTAL, LIABILITIES			12,153,539.26	9,125,161.73	21,278,700.99				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			73,332,541.79	71,352,959.15	144,685,500.94				
LCFF SOURCES			And a second						
Principal Apportionment			THE STATE OF THE S						
State Aid - Current Year		8011	163,357,217.00	0.00	163,357,217.00	139,281,294.00	0.00	139,281,294.00	-14.79
Education Protection Account State Aid - Current Year		8012	11,835,764.00	0.00	11,835,764.00	43,331,935.00	0.00	43,331,935.00	266.19
State Aid - Prior Years		8019	1,313.00	0.00	1,313.00	0.00	0.00	0.00	-100.09
Tax Relief Subventions					en e	a library market of the second			

			203	2022-23 Unaudited Actuals 2023-24 Budget					
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Homeowners' Exemptions		8021	171,555.11	0.00	171,555.11	154,861.00	0.00	154,861.00	-9.7%
Timber Yield Tax		8022	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,677.41	0.00	5,677.41	5,677.00	0.00	5,677.00	0.0%
County & District Taxes					THE CONTROL OF THE STATE OF THE	***************************************			
Secured Roll Taxes		8041	27,480,078.01	0.00	27,480,078.01	26,125,312.00	0.00	26,125,312.00	-4.9%
Unsecured Roll Taxes		8042	506,069.41	0.00	506,069.41	506,069.00	0.00	506,069.00	0.0%
Prior Years' Taxes		8043	89,399.20	0.00	89,399.20	89,399.00	0.00	89,399.00	0.0%
Supplemental Taxes		8044	754,049.83	0.00	754,049.83	560,386.00	0.00	560,386.00	-25.7%
Education Revenue Augmentation Fund (ERAF)		8045	248,639.13	0.00	248,639.13	1,349,470.00	0.00	1,349,470.00	442.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,214,947.68	0.00	2,214,947.68	1,106,982.00	0.00	1,106,982.00	-50.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)					***************************************	***************************************			
Roy alties 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			206,664,709.78	0.00	206,664,709.78	212,511,385.00	0.00	212,511,385.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(8,500,000.00)		(8,500,000.00)	(4,000,000.00)		(4,000,000.00)	-52.9%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			198,164,709.78	0.00	198,164,709.78	208,511,385.00	0.00	208,511,385.00	5.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,293,043.39	3,293,043.39	0.00	3,063,104.00	3,063,104.00	-7.0%
Special Education Discretionary Grants		8182	0.00	825,892.80	825,892.80	0.00	277,998.00	277,998.00	-66.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	_ 0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2022	-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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		4,583,137.83	4,583,137.83		4,541,712.00	4,541,712.00	-0.9%
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		889,465.56	889,465.56		400,000.00	400,000.00	-55.0%
Title III, Part A, Immigrant Student Program	4201	8290		10,634.66	10,634.66		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,307,108.59	1,307,108.59		1,354,410.00	1,354,410.00	3.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	and a series and the series of	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		332,179.61	332,179.61		481,634.00	481,634.00	45.0%
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	15,698,856.37	15,698,856.37	0.00	8,488,380.00	8,488,380.00	-45.9%
TOTAL, FEDERAL REVENUE			0.00	26,940,318.81	26,940,318.81	0.00	18,607,238.00	18,607,238.00	-30.9%
OTHER STATE REVENUE			1			7.5.25.25.32.32.3			
Other State Apportionments				of the substitute of the subst			NI PROCESSION		
ROC/P Entitlement				and the second of			Buddelij (France)		
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan			2.44,134.6						
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	414,521.00	414,521.00	0.00	429,712.00	429,712.00	3.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	457,324.00	0.00	457,324.00	458,784.00	0.00	458,784.00	0.3%
Lottery - Unrestricted and Instructional Materials		8560	2,674,409.10	1,340,133.87	4,014,542.97	2,331,762.00	915,941.00	3,247,703.00	-19.1%
Tax Relief Subventions									
Restricted Levies - Other				of the second se			A PARTICULAR PARTICULA		
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		5,369,240.66	5,369,240.66		3,681,717.00	3,681,717.00	-31.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

			2022	2-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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	2,647,606.94	74,773,974.37	77,421,581.31	1,910,000.00	28,013,308.00	29,923,308.00	-61.4%
TOTAL, OTHER STATE REVENUE			5,779,340.04	81,897,869.90	87,677,209.94	4,700,546.00	33,040,678.00	37,741,224.00	-57.0%
OTHER LOCAL REVENUE Other Local Revenue County and District Taxes				10.70			The state of the s		
Other Restricted Levies				The state of the s			a managaran a		
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Sales			American and Colored States (1974) and an american state of the state						
Sale of Equipment/Supplies		8631	3,795.50	345,104.75	348,900.25	5,000.00	0.00	5,000.00	-98.6%
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	249,128.25	0.00	249,128.25	220,000.00	0.00	220,000.00	-11.7%
Interest		8660	3,261,160.36	0.00	3,261,160.36	1,000,000.00	0.00	1,000,000.00	-69.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,337,270.00)	0.00	(1,337,270.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts				***************************************					
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			2022	-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Interagency Services		8677	0.00	193,051.82	193,051.82	0.00	0.00	0.00	-100.0%
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	3,871,870.38	1,322,890.35	5,194,760.73	1,110,294.00	500,000.00	1,610,294.00	-69.0%
Tuition		8710	0.00	95,437.00	95,437.00	0.00	0.00	0.00	-100.0%
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				A control of the cont			- A STATE OF THE S		
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,372,308.00	12,372,308.00		12,371,189.00	12,371,189.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers						and the state of t			
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			6,048,684.49	14,328,791.92	20,377,476.41	2,335,294.00	12,871,189.00	15,206,483.00	-25.4%
TOTAL, REVENUES			209,992,734.31	123,166,980.63	333,159,714.94	215,547,225.00	64,519,105.00	280,066,330.00	-15.9%
CERTIFICATED SALARIES	THE RESERVE AND THE PROPERTY OF THE PROPERTY O	***************************************							
Certificated Teachers' Salaries		1100	78,516,554.24	4,780,286.31	83,296,840.55	63,472,452.00	18,013,213.00	81,485,665.00	-2.2%
Certificated Pupil Support Salaries		1200	11,389,238.67	2,215,600.93	13,604,839.60	5,437,601.00	10,205,827.00	15,643,428.00	15.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,465,309.59	2,883,270.31	9,348,579.90	7,091,386.00	2,176,315.00	9,267,701.00	-0.9%
Other Certificated Salaries		1900	793,925.11	1,275,710.75	2,069,635.86	99,989.00	1,697,211.00	1,797,200.00	-13.2%
TOTAL, CERTIFICATED SALARIES			97,165,027.61	11,154,868.30	108,319,895.91	76,101,428.00	32,092,566.00	108,193,994.00	-0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,460,856.16	6,836,012.04	9,296,868.20	2,216,982.00	9,197,659.00	11,414,641.00	22.8%
Classified Support Salaries		2200	4,903,261.59	5,558,661.39	10,461,922.98	4,648,273.00	6,813,894.00	11,462,167.00	9.6%

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File: Fund-A, Version 6

			2022	2-23 Unaudited Actuals			2023-24 Budget		
Description F	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Classified Supervisors' and Administrators' Salaries		2300	1,074,764.32	1,571,403.49	2,646,167.81	1,770,253.00	843,050.00	2,613,303.00	-1.2%
Clerical, Technical and Office Salaries		2400	9,590,274.52	1,819,863.33	11,410,137.85	9,489,608.00	3,133,840.00	12,623,448.00	10.6%
Other Classified Salaries		2900	4,654,643.47	384,165.00	5,038,808.47	5,026,471.00	601,432.00	5,627,903.00	11.7%
TOTAL, CLASSIFIED SALARIES			22,683,800.06	16,170,105.25	38,853,905.31	23,151,587.00	20,589,875.00	43,741,462.00	12.6%
EMPLOYEE BENEFITS									***************************************
STRS		3101-3102	17,366,604.75	9,787,234.57	27,153,839.32	14,605,066.00	5,862,098.00	20,467,164.00	-24.6%
PER\$		3201-3202	5,775,360.15	3,866,393.35	9,641,753.50	6,796,106.00	5,889,554.00	12,685,660.00	31.6%
OASDI/Medicare/Alternative		3301-3302	3,209,750,53	1,433,209.98	4,642,960.51	2,935,966.00	2,101,209.00	5,037,175.00	8.5%
Health and Welfare Benefits		3401-3402	11,269,131.52	3,649,281.78	14,918,413.30	11,166,342.00	4,842,251.00	16,008,593.00	7.3%
Unemployment Insurance		3501-3502	588,398.74	127,160.82	715,559.56	60,595.00	108,635.00	169,230.00	-76.3%
Workers' Compensation		3601-3602	2,132,020.39	483,650.49	2,615,670.88	1,840,131.00	962,332.00	2,802,463.00	7.1%
OPEB, Allocated		3701-3702	2,900,357.75	743,303.79	3,643,661.54	2,802,636.00	1,086,796.00	3,889,432.00	6,7%
OPEB, Active Employ ees		3751-3752	0.00	11.53	11.53	0.00	12.00	12.00	4.1%
Other Employ ee Benefits		3901-3902	2,203.12	0.00	2,203.12	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS		bis and an analysis of the same	43,243,826.95	20,090,246.31	63,334,073.26	40,206,842.00	20,852,887.00	61,059,729.00	-3.6%
BOOKS AND SUPPLIES									
Approvied Textbooks and Core Curricula Materials		4100	1,258,783.77	409,797.15	1,668,580.92	1,581,516.00	592,954.00	2,174,470.00	30.3%
Books and Other Reference Materials		4200	118,424.45	275,811.12	394,235.57	686,424.00	247,614.00	934,038.00	136.9%
Materials and Supplies		4300	387,439.69	6,907,496.56	7,294,936.25	5,817,190.00	4,305,248.00	10,122,438.00	38.8%
Noncapitalized Equipment		4400	589,613.19	3,762,728.51	4,352,341.70	2,999,377.00	1,340,548.00	4,339,925.00	-0.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,354,261.10	11,355,833.34	13,710,094.44	11,084,507.00	6,486,364.00	17,570,871.00	28.2%
SERVICES AND OTHER OPERATING EXPENDITURI	ES			La Paris					
Subagreements for Services		5100	6,684,708.15	11,844,322.93	18,529,031.08	5,283,496.00	19,487,630.00	24,771,126.00	33.7%
Travel and Conferences		5200	542,022.75	569,331.94	1,111,354.69	684,304.00	709,812.00	1,394,116.00	25.4%
Dues and Memberships		5300	121,756.47	4,086.67	125,843.14	133,892.00	5,985.00	139,877.00	11.2%
Insurance		5400 - 5450	2,323,487.07	0.00	2,323,487.07	3,516,775.00	0.00	3,516,775.00	51.4%
Operations and Housekeeping Services		5500	0.00	3,841,786.18	3,841,786.18	2,785,000.00	1,388,000.00	4,173,000.00	8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	442,243.70	328,437.66	770,681.36	816,817.00	336,457.00	1,153,274.00	49.6%
Transfers of Direct Costs		5710	(180,564.80)	180,564.80	0.00	(185,636.00)	185,636.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,247.51	168,725.05	173,972.56	794.00	28,781.00	29,575.00	-83.0%
Professional/Consulting Services and Operating Expenditures		5800	5,854,623.43	7,091,155.67	12,945,779.10	8,432,152.00	7,054,733.00	15,486,885.00	19.6%
Communications		5900	26,957.88	1,168,375.24	1,195,333.12	684,209.00	1,020,500.00	1,704,709.00	42.6%

			2022	2-23 Unaudited Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		The state of the s	15,820,482.16	25,196,786.14	41,017,268.30	22,151,803.00	30,217,534.00	52,369,337.00	27.7%
CAPITAL OUTLAY	DOCTOR AND TO THE PROPERTY OF								
Land		6100	0.00	4,216,361.94	4,216,361.94	0.00	2,500.00	2,500.00	-99.9%
Land Improvements		6170	0.00	2,730.79	2,730.79	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	332,255.63	(290,721.54)	41,534.09	15,000.00	3,001,650.00	3,016,650.00	7,163.1%
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	205,440.56	280,423.05	485,863.61	31,185.00	770,000.00	801,185.00	64.9%
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			537,696.19	4,208,794.24	4,746,490.43	46,185.00	3,774,150.00	3,820,335.00	-19.5%
OTHER OUTGO (excluding Transfers of Indirect	t Costs)								
Tuition	,			discovering to					
Tuition for Instruction Under Interdistrict							E A PARTICIO		
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	(5,401.00)	0.00	(5,401.00)	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments					ara ara ara gayan da gayan da aran aran aran aran aran aran aran		***************************************		
Payments to Districts or Charter Schools		7141	57,529.00	0.00	57,529.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	425,276.00	1,696,569.00	2,121,845.00	500,000.00	1,887,300.00	2,387,300.00	12.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues					a de seus a cultimo de residente del trata del trata del trata de constituir de la constituir de constituir de				***************************************
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	Majoranda	0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221	annochula.	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%

			202	2-23 Unaudited Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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									feltrofore and money and a sound of money and
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)			477,404.00	1,696,569.00	2,173,973.00	500,000.00	1,887,300.00	2,387,300.00	9.8%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS							AP (1 - 100 / 2 - 2) (1 - 10 / 10 / 10 / 10 / 10 / 10 / 10 /	
Transfers of Indirect Costs		7310	(2,602,319.60)	2,602,319.60	0.00	(602,998.00)	602,998.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(284,804.30)	0.00	(284,804.30)	(329,318.00)	0.00	(329,318.00)	15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,887,123.90)	2,602,319.60	(284,804.30)	(932,316.00)	602,998.00	(329,318.00)	15.6%
TOTAL, EXPENDITURES			179,395,374.17	92,475,522.18	271,870,896.35	172,310,036.00	116,503,674.00	288,813,710.00	6.2%
INTERFUND TRANSFERS								***************************************	***************************************
INTERFUND TRANSFERS IN				COLOR AND			V.		
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	12,458.69	12,458.69	0.00	0.00	0.00	-100,0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	12,458.69	12,458.69	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	12,458.69	12,458.69	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	12,458.69	12,458.69	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES							principe saviál		***************************************
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								45.04.54.04.00.000	MA PARTITION
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									

			202	22-23 Unaudited Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES								y participat y a superior punity y generic 40° as comment at material grand \$ 5° 6° 6° 6° 6° 6° 6° 6° 6° 6° 6°	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS	Junear Faller (School) (1997) Philosophila (1997) Anni Anni Anni Anni Anni Anni Anni Ann	#1465-#1446-#1446-#1466-#1466-#1466-#1466-#1466-#1466-#1466-#1466-#1466-#1466-#1466-#1466-#1466-#1466-#1466-#		9	***************************************		, , , , , , , , , , , , , , , , , , ,		***************************************
Contributions from Unrestricted Revenues		8980	(17,653,292.26)	17,653,292.26	0.00	(51,800,544.00)	51,800,544.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,653,292.26)	17,653,292.26	0.00	(51,800,544.00)	51,800,544.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(17,653,292.26)	17,653,292.26	0.00	(51,800,544.00)	51,800,544.00	0.00	0.0%

			2022	2-23 Unaudited Actuals			2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES			Prode VA (Ve				A.S. W. COOL OF W		
1) LCFF Sources		8010-8099	198,164,709.78	0.00	198,164,709.78	208,511,385.00	0.00	208,511,385.00	5.2%
2) Federal Revenue		8100-8299	0.00	26,940,318.81	26,940,318.81	0.00	18,607,238.00	18,607,238.00	-30.9%
3) Other State Revenue		8300-8599	5,779,340.04	81,897,869.90	87,677,209.94	4,700,546.00	33,040,678.00	37,741,224.00	-57.0%
4) Other Local Revenue		8600-8799	6,048,684.49	14,328,791.92	20,377,476.41	2,335,294.00	12,871,189.00	15,206,483.00	-25.4%
5) TOTAL, REVENUES			209,992,734.31	123,166,980.63	333,159,714.94	215,547,225.00	64,519,105.00	280,066,330.00	-15.9%
B. EXPENDITURES (Objects 1000-7999)				****					
1) Instruction	1000-1999		116,602,160.67	47,819,000.52	164,421,161.19	105,388,700.00	61,617,875.00	167,006,575.00	1.6%
2) Instruction - Related Services	2000-2999		18,209,915.66	10,584,626.35	28,794,542.01	17,551,528.00	13,148,662.00	30,700,190.00	6.6%
3) Pupil Services	3000-3999		27,635,930.14	8,028,522.39	35,664,452.53	19,585,577.00	21,549,402.00	41,134,979.00	15.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	52,274.76	52,274.76	0.00	53,484.00	53,484.00	2.3%
6) Enterprise	6000-6999	•	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999	Ī	10,703,305.14	5,520,086.04	16,223,391.18	19,511,657.00	1,970,718.00	21,482,375.00	32.4%
8) Plant Services	8000-8999		5,766,658.56	18,774,443.12	24,541,101.68	9,772,574.00	16,276,233.00	26,048,807.00	6.1%
9) Other Outgo	9000-9999	Except 7600- 7699	477,404.00	1,696,569.00	2,173,973.00	500,000.00	1,887,300.00	2,387,300.00	9.8%
10) TOTAL, EXPENDITURES			179,395,374.17	92,475,522.18	271,870,896.35	172,310,036.00	116,503,674.00	288,813,710.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		and the state of t	30,597,360.14	30,691,458.45	61,288,818.59	43,237,189.00	(51,984,569.00)	(8,747,380.00)	-114.3%
D. OTHER FINANCING SOURCES/USES						many days			
1) Interfund Transfers			-	en diverse à dans la destina	·	001111111111111111111111111111111111111	To the state of th		
a) Transfers In		8900-8929	0.00	12,458.69	12,458.69	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	12,458.69	12,458.69	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses						Part of Long Vo			
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	(17,653,292.26)	17,653,292.26	0.00	(51,800,544.00)	51,800,544.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,653,292.26)	17,653,292.26	0.00	(51,800,544.00)	51,800,544.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,944,067.88	48,344,750.71	61,288,818.59	(8,563,355.00)	(184,025.00)	(8,747,380.00)	-114.3%
F. FUND BALANCE, RESERVES			Active	urbraho GP					
1) Beginning Fund Balance			Valendada	Westerner			direct participation of the control		
a) As of July 1 - Unaudited		9791	59,638,174.91	23,008,208.44	82,646,383.35	73,332,541.79	71,352,959.15	144,685,500.94	75.1%

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			202	2-23 Unaudited Actuals			2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	750,299.00	0.00	750,299.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			60,388,473.91	23,008,208.44	83,396,682.35	73,332,541.79	71,352,959.15	144,685,500.94	73.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,388,473.91	23,008,208.44	83,396,682.35	73,332,541.79	71,352,959.15	144,685,500.94	73.5%
2) Ending Balance, June 30 (E + F1e)			73,332,541.79	71,352,959.15	144,685,500,94	64,769,186.79	71,168,934.15	135,938,120.94	-6.0%
Components of Ending Fund Balance				El Constantin					
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	219,779.45	0.00	219,779.45	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	71,352,959,15	71,352,959,15	0,00	71,168,934,15	71,168,934.15	-0.3%
c) Committed					wines were and the second seco	a changina di pan-etre engani paga etre de panti non egan quanti dagan ten este sterio de pa			
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	17,554,545.00	0.00	17,554,545.00	New
Student Transportation Bus Replacement	0000	9760		ranamunga kilombolangilaharanaka balantualakintanini talakilahakila arabahan salahan salahan salahan salahan s	0,00	1,000,000.00	Limin Linguis	1,000,000.00	
Technology Device Refresh	0000	9760			0.00	3,000,000,00		3,000,000.00	
Instructional Materials Adoptions	0000	9760			0.00	2,000,000.00		2,000,000.00	
Building Maintenance One-Time Funds	0000	9760			0.00	1,564,000.00		1,564,000.00	
Financially Stability Reserve	0000	9760			0.00	9,990,545.00		9,990,545.00	
d) Assigned							T T		and the second s
Other Assignments (by Resource/Object)		9780	45,906,918.57	0.00	45,906,918.57	18,333,270.79	0.00	18,333,270.79	-60.1%
Student Transportation Bus Replacement	0000	9780	1,000.000.00	para a a a a a a a a a a a a a a a a a a	1,000,000.00			0.00	300000000
Technology Device Refresh	0000	9780	3,000,000.00		3,000,000.00			0.00	
Instructional Materials Adoptions	0000	9780	2,000,000.00		2,000,000.00			0.00	
Building Maintenance One-Time Funds	0000	9780	1,564,000.00		1,564,000.00			0.00	
Financial Stability Reserve	0000	9780	38,342,918.57		38,342,918.57			0.00	
e) Unassigned/Unappropriated			Formation of the Control of the Cont			te risk med discher med den med den der der den der der den der 1990 der 1990 der 1990 der 1990 der 1990 der d			nder år ståmmer i over år formet den er er til met er ind dekent årde e
Reserve for Economic Uncertainties		9789	27,185,843.77	0.00	27,185,843.77	28,881,371.00	0.00	28,881,371.00	6.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0,00	0.00	0.0%

Oxnard Elementary Ventura County

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	21,311,947.36	21,112,817.36
6211	Literacy Coaches and Reading Specialists Grant Program	4,395,735.96	4,395,735.96
6266	Educator Effectiveness, FY 2021-22	2,079,358.39	1,846,553,39
6300	Lottery: Instructional Materials	812,933.23	1,068,427.23
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	11,919.70	11,919.70
6546	Mental Health-Related Services	1,102,650.65	2,062,911.65
6547	Special Education Early Intervention Preschool Grant	2,560,434.00	3,620,403.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,298,865.13	1,197,339.13
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	90,259.76	90,259.76
7029	Child Nutrition: Food Service Staff Training Funds	35,074.95	35,074.95
7085	Learning Communities for School Success Program	1,194,846.33	1,515,621.33
7388	SB 117 COVID-19 LEA Response Funds	209,180.83	209,180.83
7425	Expanded Learning Opportunities (ELO) Grant	409,325.65	328,565.65
7435	Learning Recovery Emergency Block Grant	26,885,138.66	22,266,440.66
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,315,794.87	7,327,347.87
9010	Other Restricted Local	3,639,493.68	4,080,335.68
Total, Restricted Balance		71,352,959.15	71,168,934.15

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	185,302.34	0.00	-200.0%
5) TOTAL, REVENUES			185,302.34	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	122,486.51	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	75,784.50	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		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		-1-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	198,271.01	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,968.67)	0.00	-100.0%
). OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses			5 Addition (New York Strategies and an also are consequences and an analysis and passed passing game.		en announcement and a section production of the plant of the plant of the control
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	***************************************		(12,968.67)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			3-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	The state of the s	
a) As of July 1 - Unaudited		9791	220,753.96	207,785.29	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,753.96	207,785.29	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,753.96	207,785.29	-5.9%
2) Ending Balance, June 30 (E + F1e)			207,785.29	207,785.29	0.0%
Components of Ending Fund Balance				GREATER CONTRACTOR AND	
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	207,785.29	207,785.29	0.0%
c) Committed					
o, committee			1	1	

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

56 72538 0000000 Form 08 D8A4YBACSY(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash			To the second se		
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	207,785.29		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			207,785.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			207,785.29		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	83,628.19	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

56 72538 0000000 Form 08 D8A4YBACSY(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	101,674.15	0.00	-100.0%
TOTAL, REVENUES			185,302.34	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES			dag bergit, yap wakii maa kaka maa maan maanna aan ma'i menena malabiini oo badii firebii istii daga farkii di	ed meller at last registered in reconstitution at the design of the second and th	
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS		oo araa karaanaa ah, ay ay ay ay ay ay ay ay ah ah ay ah ah daddadd da daddadd da da daddadd da da	discretion of the section of the contract of t		
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES		and the second s			7.7.
Materials and Supplies		4300	122,486.51	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			122,486.51	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES	ти сек било в се и в да на чене до подовој со одного на предости на предости на подовој до подовој до подовој д				
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and			The control of the Co		
Operating Expenditures		5800	75,784.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,784.50	0.00	-100.0%
CAPITAL OUTLAY				PARIAGES SON	
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	mer egyentyrettyr til av rygdyratefelioletiskede held. I myt ef eksternik aggegessom rygnera anna anna anna an				
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES	er en er et et en de en		198,271.01	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT	м Судин (ул. н.	######################################			
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					mayyyyydy year a maesan noesia dolol a Maesan ar y charles a Charles a Charles a Charles a Charles a Charles a
SOURCES			The state of the s		
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of			e paragona para no compresso por major mono de combinar de la Compressión de Combinativa de Comb		
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES	egymmeg vom un regleschen untde des Einstelle Einstelle (1900) untde 1904 und de des jeden (1904) und de Einstelle (1904) und				(compressed to \$400, \$100,000,000,000,000,000,000,000,000,000
Transfers of Funds from				and the state of t	
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0,00	0.00	0.0%
CONTRIBUTIONS	editurios e travello contenta proportion de la finanza d'Associa de la Período de la Completa de la Completa d	myg ynghighnog o godgal a coa a arenn e ennha errennan na enne a enne e enn e e e e		nyang ngajing nganahasad di dadakan Marikana Marikana mananan ngaling dibir dibidi a mbali malakan babahan ndah	
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	опомом межения выполня в 1963 година водине помоду превод преводущения выдвутивления подостоя полителения	and a stranger of the contract			у ду уу ду уу уу ур үй бай бай бай бай бай бай бай бай бай ба
(a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	185,302.34	0.00	-200.0%
5) TOTAL, REVENUES			185,302.34	0.00	-200.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		198,271.01	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			198,271.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,968.67)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,968.67)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	220,753.96	207,785.29	-5.9%
a) As of July 1 - Unaudited		9791			
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,753.96	207,785.29	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,753.96	207,785.29	-5.9%
2) Ending Balance, June 30 (E + F1e)			207,785.29	207,785.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable			Approximation of the second		
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	207,785.29	207,785.29	0.0%

Oxnard Elementary Ventura County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0,00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Oxnard Elementary Ventura County

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

Resource	Description	2022-23 Unaudited 2023-24 Actuals Budget
8210	Student Activity Funds	207,785.29 207,785.29
Total, Restricted Balance		207,785.29 207,785.29

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.
2) Federal Revenue	8100-8299	0.00	0.00	0.
3) Other State Revenue	8300-8599	5.64	0.00	-100.
4) Other Local Revenue	8600-8799	2,170.96	0.00	-100.
5) TOTAL, REVENUES		2,176.60	0.00	-100.
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.
2) Classified Salaries	2000-2999	665.36	0.00	-100.
3) Employee Benefits	3000-3999	153.72	0.00	-100.
4) Books and Supplies	4000-4999	0.00	0.00	0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0
6) Capital Outlay	6000-6999	0.00	0.00	0
	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0
9) TOTAL, EXPENDITURES		819.08	0.00	-100
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		1,357.52	0.00	-100
INANCING SOURCES AND USES (A5 - B9)		7,007.02	0.00	
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers	8900-8929	0.00	0.00	(
a) Transfers in			0.00	(
b) Transfers Out	7600-7629	0.00	0.00	`
2) Other Sources/Uses			2.00	,
a) Sources	8930-8979	0.00	0.00	(
b) Uses	7630-7699	0.00	0.00	ı
3) Contributions	8980-8999	0.00	0.00	1
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,357.52	0.00	-10
. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	630,867.30	632,224.82	1
b) Audit Adjustments	9793	0.00	0.00	•
c) As of July 1 - Audited (F1a + F1b)		630,867.30	632,224.82	
d) Other Restatements	9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)		630,867.30	632,224.82	
2) Ending Balance, June 30 (E + F1e)		632,224.82	632,224.82	
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	
Stores	9712	0.00	0.00	
Prepaid Items	9713	0.00	0.00	
·	9719	0.00	0.00	
All Others			632,224.82	
b) Restricted	9740	632,224.82	032,224.02	
c) Committed	0750	0.22	0.00	
Stabilization Arrangements	9750	0.00	0.00	
Other Commitments	9760	0.00	0.00	
d) Assigned				
Other Assignments	9780	0.00	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	
Unassigned/Unappropriated Amount	9790	0.00	0.00	
ASSETS				
1) Cash				
a) in County Treasury	9110	1,545,269.53		
1) Fair Value Adjustment to Cash in County Treasury	9111	(14,271.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00	And the state of t	
d) with Fiscal Agent/Trustee	9135	0.00	Standard and a standa	
e) Collections Awaiting Deposit	9140	0.00	200	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	19,516.97	and the second	
4) Due from Grantor Government		9290	0.00	and a second	
5) Due from Other Funds		9310	54,865.51		
6) Stores		9320	0.00	Passoner	
7) Prepaid Expenditures		9330	0.00	4 spilote parties	
8) Other Current Assets		9340	0.00	and the same of th	
9) Lease Receivable		9380	0.00	0074000	
10) TOTAL, ASSETS			1,605,381.01	***************************************	
H. DEFERRED OUTFLOWS OF RESOURCES				-	
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00	****	
I. LIABILITIES					
1) Accounts Payable		9500	177.62		
Due to Grantor Governments		9590	0.00		
		9610	0.00		
3) Due to Other Funds		9640	0.00		
4) Current Loans			072 079 57		
5) Unearned Revenue		9650	972,978.57		
6) TOTAL, LIABILITIES			973,156.19		
J. DEFERRED INFLOWS OF RESOURCES		0555	0.55		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			632,224.82		
FEDERAL REVENUE					
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	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE		***************************************			
Child Nutrition Programs		8520	0.00	0.00	0.0
Child Development Apportionments		8530	0.00	0.00	0.0
		8587	0.00	0.00	0.0
Pass-Through Revenues from State Sources	6105	8590	0.00	0.00	0.0
State Preschool			l i	0.00	-100.0
All Other State Revenue	All Other	8590	5.64		-100.0
TOTAL, OTHER STATE REVENUE			5.64	0.00	-100.0
OTHER LOCAL REVENUE					
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	16,441.96	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,271.00)	0.00	~100.0
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0
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	0.00	0.00	0.0
		8799	0.00	0.00	0,1
All Other Transfers In from All Others		0,00	2,170.96	0.00	-100.0
TOTAL, OTHER LOCAL REVENUE					
TOTAL, REVENUES	- ALLOW HITCHARD		2,176.60	0.00	-100.0
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0
Certificated Pupil Support Salaries		1200	0.00	0.00	0,0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
			1		

				D8A41BAC51(2022-23)	
Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
Classified Support Salaries	2200	0.00	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%	
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%	
Other Classified Salaries	2900	0.00	0.00	0.09	
TOTAL, CLASSIFIED SALARIES		665.36	0.00	-100.09	
EMPLOYEE BENEFITS					
STRS	3101-3102	19.03	0.00	-100.09	
PERS	3201-3202	73.57	0.00	-100.09	
	3301-3302	45.88	0.00	-100.0	
OASDI/Medicare/Alternative	3401-3402	0.00	0.00	0.0	
Health and Welfare Benefits					
Unemployment Insurance	3501-3502	3.32	0.00	-100.0	
Workers' Compensation	3601-3602	11.92	0.00	-100.0	
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	0.6	
TOTAL, EMPLOYEE BENEFITS		153.72	0.00	-100.0	
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0	
Books and Other Reference Materials	4200	0.00	0.00	0.0	
Materials and Supplies	4300	0.00	0.00	0.0	
Noncapitalized Equipment	4400	0.00	0.00	0.0	
	4700	0.00	0.00	0.0	
Food	4700	0.00	0.00	0.0	
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0	
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100	0.00	0.00	0.1	
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	0.00	0.00	0.1	
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.	
Communications	5900	0.00	0.00	0.1	
	5555	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0	
CAPITAL OUTLAY			0.00		
Land	6100	0.00	0.00	0.0	
Land Improvements	6170	0.00	0.00	0.1	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0	
Equipment	6400	0.00	0.00	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	0.4	
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299	0.00	0.00	0.	
	1200	0.00			
Debt Service	7400	0.00	0.00	0.	
Debt Service - Interest	7438	0,00			
Other Debt Service - Principal	7439	0.00	0.00	0.	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		1			
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.	
TOTAL, EXPENDITURES		819.08	0.00	-100	
NTERFUND TRANSFERS		TO SERVICE STATE OF THE SERVICE STATE STATE OF THE			
INTERFUND TRANSFERS IN		-			
From: General Fund	8911	0.00	0.00	0.	
	8919	0.00	0.00	0	
Other Authorized Interfund Transfers In	0919			0.	
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	(

56 72538 0000000 Form 12 D8A4YBACSY(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					4 named and a second a second and a second a
SOURCES					
Other Sources					The state of the s
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5.64	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,170.96	0.00	-100.0%
5) TOTAL, REVENUES			2,176.60	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		819.08	0.00	-100.0%
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%
O) Other Outro	9000-9999	Except 7600-			0.00
9) Other Outgo	3000-3000	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			819.08	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,357.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				The special state of the state	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,357.52	0.00	-100.0%
F. FUND BALANCE, RESERVES			200		
1) Beginning Fund Balance			3.1799.3800		
a) As of July 1 - Unaudited		9791	630,867.30	632,224.82	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			630,867.30	632,224.82	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			630,867.30	632,224.82	0.2%
2) Ending Balance, June 30 (E + F1e)			632,224.82	632,224.82	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	632,224.82	632,224.82	0.0%
c) Committed			de deserva		
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
		3100	0.00		
d) Assigned		9780	0.00	0.00	0.0
Other Assignments (by Resource/Object)		9/00	0.00	0.00	0.0.
e) Unassigned/Unappropriated			1		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

56 72538 0000000 Form 12 D8A4YBACSY(2022-23)

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	5059	Child Development: ARP California State Preschool Program One-time Stipend	96,302.00	96,302.00
	6130	Child Development: Center-Based Reserve Account	304,518.19	304,518.19
	9010	Other Restricted Local	231,404.63	231,404.63
Total, Restricted Balance			632,224.82	632,224.82

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	9,896,210.25	9,687,175.00	-2.1%
3) Other State Revenue	8300-8599	3,789,689.04	2,529,052.00	-33.3%
4) Other Local Revenue	8600-8799	214,149.43	16,000.00	-92.5%
5) TOTAL, REVENUES		13,900,048.72	12,232,227.00	-12.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	3,851,022.79	4,176,681.00	8.5%
3) Employee Benefits	3000-3999	1,622,688.96	1,819,281.00	12.1%
4) Books and Supplies	4000-4999	4,364,972.45	5,979,934.00	37.0%
5) Services and Other Operating Expenditures	5000-5999	(66,618.24)	149,862.00	-325.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	284,804.30	329,318.00	15.69
9) TOTAL, EXPENDITURES		10,056,870.26	12,455,076.00	23.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		3,843,178.46	(222,849.00)	-105.89
FINANCING SOURCES AND USES (A5 - B9)		0,010,110.10	(444)	
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers				
,	8900-8929	0.00	0.00	0.0%
a) Transfers In	7600-7629	0.00	0.00	0.09
b) Transfers Out	7000-7029	0.00	0.00	
2) Other Sources/Uses	2020 2070	0.00	0.00	0.0%
a) Sources	8930-8979		0.00	0.09
b) Uses	7630-7699	0.00		0.0%
3) Contributions	8980-8999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		3,843,178.46	(222,849.00)	-105.8%
F. FUND BALANCE, RESERVES			100	
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	6,126,448.48	9,969,626.94	62.79
b) Audit Adjustments	9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		6,126,448.48	9,969,626.94	62.79
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		6,126,448.48	9,969,626.94	62.79
2) Ending Balance, June 30 (E + F1e)		9,969,626.94	9,746,777.94	-2.29
Components of Ending Fund Balance			99	
a) Nonspendable				
Revolving Cash	9711	206.00	0.00	-100.0%
Stores	9712	38,666.50	0.00	-100.09
Prepaid Items	9713	0.00	0.00	0.09
All Others	9719	0.00	0.00	0.09
b) Restricted	9740	9,930,754.44	9,746,777.94	-1.99
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.09
Other Commitments	9760	0.00	0.00	0.09
	0.00		10.79.74.10.00	
d) Assigned	9780	0.00	0.00	0.0
Other Assignments	9789	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash		7.07/.00/		
a) in County Treasury	9110	7,971,904.79		
1) Fair Value Adjustment to Cash in County Treasury	9111	(73,623.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	206.00		
d) with Fiscal Agent/Trustee	9135	0.00		
NOTE OF THE PROPERTY.	9140	0.00		
e) Collections Awaiting Deposit			1	

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable	9200	2,446,771.84		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00	Water and Market	
6) Stores	9320	38,666.50		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		10,383,926.13		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES				
1) Accounts Payable	9500	129,494.87		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	284,804.32		
,	9640	204,004.02		
4) Current Loans		0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		414,299.19		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
(must agree with line F2) (G10 + H2) - (I6 + J2)		9,969,626.94		
EDERAL REVENUE				
Child Nutrition Programs	8220	9,206,975.48	9,687,175.00	5.
Donated Food Commodities	8221	689,234.77	0.00	-100.
All Other Federal Revenue	8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE		9,896,210.25	9,687,175.00	-2.
OTHER STATE REVENUE				
Child Nutrition Programs	8520	3,789,689.04	2,529,052.00	-33.
All Other State Revenue	8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE	5555	3,789,689.04	2,529,052.00	-33.
All Augustian Au		0,700,000.01	2,020,000.00	
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.
Food Service Sales	8634	144,677.67	0.00	-100
Leases and Rentals	8650	0.00	0.00	0.
Interest	8660	136,785.29	16,000.00	-88.
Net Increase (Decrease) in the Fair Value of Investments	8662	(73,623.00)	0.00	-100.
Fees and Contracts				
Interagency Services	8677	0.00	0.00	0.
Other Local Revenue				
All Other Local Revenue	8699	6,309.47	0.00	-100.
TOTAL, OTHER LOCAL REVENUE		214,149.43	16,000.00	-92.
TOTAL, REVENUES		13,900,048.72	12,232,227.00	-12
		,000,010.12		
CERTIFICATED SALARIES	1300	0.00	0.00	0.
Certificated Supervisors' and Administrators' Salaries		1	0.00	0
Other Certificated Salaries	1900	0.00	4	
TOTAL, CERTIFICATED SALARIES		0,00	0.00	0
CLASSIFIED SALARIES				
Classified Support Salaries	2200	3,459,888.00	3,769,451.00	8
Classified Supervisors' and Administrators' Salaries	2300	242,428.12	251,737.00	3
Clerical, Technical and Office Salaries	2400	148,706.67	155,493.00	4
Other Classified Salaries	2900	0.00	0.00	0
TOTAL, CLASSIFIED SALARIES		3,851,022.79	4,176,681.00	8
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0
PERS	3201-3202	924,433.83	1,101,926.00	19
OASDI/Medicare/Alternative	3301-3302	287,834.19	312,015.00	8

Description f	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	262,211.35	269,649.00	2.8%
Unemployment Insurance		3501-3502	18,730.38	3,187.00	-83.0%
Workers' Compensation		3601-3602	68,586.26	74,343.00	8.4%
OPEB, Allocated		3701-3702	60,892.95	58,161.00	-4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			1,622,688.96	1,819,281.00	12.19
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
		4300	287,814.46	396,553,00	37.8
Materials and Supplies		4400	1,178.70	5,000.00	324.2
Noncapitalized Equipment					36.9
Food		4700	4,075,979.29	5,578,381.00	
TOTAL, BOOKS AND SUPPLIES			4,364,972.45	5,979,934.00	37.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	1,781.97	6,394.00	258.8
Dues and Memberships		5300	4,032.27	4,150.00	2.9
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	30,074.43	39,362.00	30.9
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,392.55	30,880.00	810.2
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	(190,364.09)	(29,575.00)	-84.5
Professional/Consulting Services and Operating Expenditures		5800	83,862.90	97,208.00	15.9
· · · · · · · · · · · · · · · · · · ·		5900	601.73	1,443.00	139.8
Communications		3900		149,862.00	-325.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(66,618.24)	149,802.00	-525.0
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.6
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
		7439	0.00	0.00	0.0
Other Debt Service - Principal		7400	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				200 040 00	45.6
Transfers of Indirect Costs - Interfund		7350	284,804.30	329,318.00	15.
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			284,804.30	329,318.00	15.6
TOTAL, EXPENDITURES			10,056,870.26	12,455,076.00	23.8
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.
INTERFUND TRANSFERS OUT	***************************************				
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.1
		.010	0.00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.
OTHER SOURCES/USES				Appendin	
SOURCES				no de que es	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.
Long-Term Debt Proceeds				and-out age	
Proceeds from Leases		8972	0.00	0.00	0.
Proceeds from SBITAs		8974	0.00	0.00	0.
All Other Financing Sources		8979	0.00	0.00	0.
All Other Financing Sources					
-			0.00	0.00	0.
(c) TOTAL, SOURCES JSES			0.00	0.00	0.

56 72538 0000000 Form 13 D8A4YBACSY(2022-23)

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

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Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES	1,41,89				
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,896,210.25	9,687,175.00	-2.1%
3) Other State Revenue		8300-8599	3,789,689.04	2,529,052.00	-33.3%
4) Other Local Revenue		8600-8799	214,149.43	16,000.00	-92.5%
5) TOTAL, REVENUES			13,900,048.72	12,232,227.00	-12.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,741,991.53	12,086,396.00	24.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
	6000-6999		0.00	0.00	0.0%
6) Enterprise	7000-7999		284,804.30	329,318.00	15.6%
7) General Administration	8000-8999		30,074.43	39,362.00	30.9%
8) Plant Services		Except 7600-	00,011110		
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,056,870.26	12,455,076.00	23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,843,178.46	(222,849.00)	-105.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,843,178.46	(222,849.00)	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
		9791	6,126,448.48	9,969,626.94	62.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments		3,00	6,126,448.48	9,969,626.94	62.7%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%
d) Other Restatements		97 93	6,126,448.48	9,969,626.94	62.7%
e) Adjusted Beginning Balance (F1c + F1d)			9,969,626.94	9,746,777.94	-2.2%
2) Ending Balance, June 30 (E + F1e)			9,503,020.54	9,740,777.54	
Components of Ending Fund Balance					
a) Nonspendable				0.00	-100.0%
Revolving Cash		9711	206.00	0.00	-100.0%
Stores		9712	38,666.50	0.00	1
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	9,930,754.44	9,746,777.94	-1.9%
c) Committed				THE PART OF THE PA	- Early graphs
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned					Proper Minimater
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					PROPERTY SALE
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

56 72538 0000000 Form 13 D8A4YBACSY(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,835,617.95	3,741,496.95
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	735,505.17	793,569.17
5330	Child Nutrition: Summer Food Service Program Operations	4,550,122.32	4,402,202.82
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	809,509.00	809,509.00
Total, Restricted Balance		9,930,754.44	9,746,777.94

	_		2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES			0.500.000.00	4 000 000 00	-52.5
1) LCFF Sources		8010-8099	8,500,000.00	4,000,000.00	-52.
2) Federal Revenue		8100-8299	0.00	0.00	0.
3) Other State Revenue		8300-8599	0.00	0.00	-92
4) Other Local Revenue		8600-8799	67,875.15	5,000.00	-52
5) TOTAL, REVENUES			8,567,875.15	4,005,000.00	-55
B. EXPENDITURES		4000 4000	0.00	0.00	0
1) Certificated Salaries		1000-1999	i .	0.00	0
2) Classified Salaries		2000-2999	0.00	0.00	0
3) Employee Benefits		3000-3999	0.00 2,625.00	1,050,825.00	39,931
4) Books and Supplies		4000-4999		197,375.00	80
5) Services and Other Operating Expenditures		5000-5999	109,619.81	6,756,800.00	90
6) Capital Outlay		6000-6999	3,549,797.74	0,730,800.00	30
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	C
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES			3,662,042.55	8,005,000.00	118
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
INANCING SOURCES AND USES (A5 - B9)			4,905,832.60	(4,000,000.00)	-181
O. OTHER FINANCING SOURCES/USES				nt retries a nort	
1) Interfund Transfers				21122	
a) Transfers In		8900-8929	0.00	0.00	(
b) Transfers Out		7600-7629	0.00	0.00	(
2) Other Sources/Uses				OH CONTRACT	
a) Sources		8930-8979	0.00	0.00	(
b) Uses		7630-7699	0.00	0.00	(
3) Contributions		8980-8999	0.00	0.00	(
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,905,832.60	(4,000,000.00)	-181
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,507,375.43	6,413,208.03	325
b) Audit Adjustments		9793	0.00	0.00	(
c) As of July 1 - Audited (F1a + F1b)			1,507,375.43	6,413,208.03	325
d) Other Restatements		9795	0.00	0.00	(
e) Adjusted Beginning Balance (F1c + F1d)			1,507,375.43	6,413,208.03	325
2) Ending Balance, June 30 (E + F1e)			6,413,208.03	2,413,208.03	-61
Components of Ending Fund Balance					
a) Nonspendable				A PROPERTY OF THE PARTY OF THE	
Revolving Cash		9711	0.00	0.00	(
Stores		9712	0.00	0.00	(
Prepaid Items		9713	0.00	0.00	•
All Others		9719	0.00	0.00	(
b) Restricted		9740	6,413,208.03	2,413,208.03	-62
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	(
Other Commitments		9760	0.00	0.00	•
d) Assigned			The state of the s		
Other Assignments		9780	0.00	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	(
Unassigned/Unappropriated Amount		9790	0.00	0.00	
S. ASSETS					
1) Cash				The state of the s	
a) in County Treasury		9110	6,421,444.18	MAN FROM	
1) Fair Value Adjustment to Cash in County Treasury		9111	(57,641.00)	**************************************	
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		
· · · · · · · · · · · · · · · · · · ·		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	92,014.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00	1	
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			6,455,817.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	42,357.95		
2) Due to Grantor Governments		9590	0.00	į	
3) Due to Other Funds		9610	252.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			42,609.95		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		-	0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,413,208.03		
LCFF SOURCES	***************************************				
LCFF Transfers					
LCFF Transfers - Current Year		8091	8,500,000.00	4,000,000.00	-52.99
		8099	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		0033	8,500,000.00	4,000,000.00	-52.9%
TOTAL, LCFF SOURCES			0,300,000.00	1,000,000.00	
OTHER STATE REVENUE		8590	0.00	0.00	0.0%
All Other State Revenue		6590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.07
OTHER LOCAL REVENUE			deplacement		
Other Local Revenue		8625	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Sales		0004	0.00	0.00	0.09
Sale of Equipment/Supplies		8631	125,516.15	5,000.00	-96.0°
Interest		8660		0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	(57,641.00)	0.00	*100.0
Other Local Revenue				0.00	0.09
All Other Local Revenue		8699	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			67,875.15	5,000.00	-92.69
TOTAL, REVENUES			8,567,875,15	4,005,000.00	-53.39
CLASSIFIED SALARIES			or in the state of		
Classified Support Salaries		2200	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES	A. W. W. Friday - C. Y.		0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
SUCCESSION OF THE SUCCESSION O					

Description F	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	1,048,200.00	New
Noncapitalized Equipment		4400	2,625.00	2,625.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,625.00	1,050,825.00	39,931.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	109,619.81	197,375.00	80.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,619.81	197,375.00	80.1%
CAPITAL OUTLAY					
Land Improvements		6170	331,594.33	2,128,000.00	541.7%
Buildings and Improvements of Buildings		6200	3,218,203.41	4,628,800.00	43.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,549,797.74	6,756,800.00	90.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES	***************************************		3,662,042.55	8,005,000.00	118.6%
LANGUE TO THE PARTY OF THE PART			0,002,018.00		
INTERFUND TRANSFERS INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
		7010	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00		
OTHER SOURCES/USES					
SOURCES					
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
· · · · · · · · · · · · · · · · · · ·		0303	0.00	0.00	
Long-Term Debt Proceeds		8972	0.00	0.00	0.0%
Proceeds from Leases		8974	0.00	0.00	0.0%
Proceeds from SBITAs			0.00	0.00	0.0%
All Other Financing Sources		8979		0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.070
USES		705.	2.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				<u> </u>	
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%

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Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	8,500,000.00	4,000,000.00	-52.9%
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	67,875.15	5,000.00	-92.6%
5) TOTAL, REVENUES			8,567,875.15	4,005,000.00	-53.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0,00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0,00	0.0%
6) Enterprise	6000-6999		0.00	0,00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,662,042.55	8,005,000.00	118.6%
		Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,662,042.55	8,005,000.00	118.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,905,832.60	(4,000,000.00)	-181.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,905,832.60	(4,000,000.00)	-181.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,507,375.43	6,413,208.03	325.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,507,375.43	6,413,208.03	325.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,507,375.43	6,413,208.03	325.5%
2) Ending Balance, June 30 (E + F1e)			6,413,208.03	2,413,208.03	-62.4%
Components of Ending Fund Balance					
					PANA PRINCIPAL
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0,00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others			6,413,208.03	2,413,208.03	-62.4%
b) Restricted		9740	6,413,200.03	2,413,200.03	-02.470
c) Committed		0750		0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					_
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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	Resource	Description	2022-23 Unaudited 2023-24 Actuals Budget
•	9010	Other Restricted Local	6,413,208.03 2,413,208.03
Total, Restricted Balance			6,413,208.03 2,413,208.03

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0,0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	349,433.69	0.00	-100.0%
5) TOTAL, REVENUES		349,433.69	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	28,065.48	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999	160,909.93	0.00	-100.0%
6) Capital Outlay	6000-6999	23,313,384.98	22,770,705.00	-2.3%
	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	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		23,502,360.39	22,770,705.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		400 450 000 70	(20, 770, 705, 00)	1.70
FINANCING SOURCES AND USES (A5 - B9)	-wraninger	(23,152,926.70)	(22,770,705.00)	-1.7%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-8979	81,846,844.92	0.00	-100.0%
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		81,846,844.92	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		58,693,918.22	(22,770,705.00)	-138.8%
F. FUND BALANCE, RESERVES				
Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	17,410,603.13	76,104,521.35	337.19
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		17,410,603.13	76,104,521.35	337.1%
d) Other Restatements	9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		17,410,603.13	76,104,521.35	337.19
2) Ending Balance, June 30 (E + F1e)		76,104,521.35	53,333,816.35	-29.99
		10,101,021101	,,	
Components of Ending Fund Balance				
a) Nonspendable	9711	0.00	0.00	0.09
Revolving Cash		0.00	0.00	0.0
Stores	9/12	0.00		
Prepaid Items	9713	0.00	0.00	0.0
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	75,413,082.61	52,642,377.61	-30.29
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	691,438.74	691,438.74	0.0
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash				
a) in County Treasury	9110	77,663,773.66		
Fair Value Adjustment to Cash in County Treasury	9111	(717,245.00)		
	9120	0.00		
b) in Banks	3120			
a) is Revelving Cosh Assaust	9130	0.00		
c) in Revolving Cash Account d) with Fiscal Agent/Trustee	9130 9135	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	843,354.67		
4) Due from Grantor Gov ernment		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			77,789,883.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,685,361.98		
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			1,685,361.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			76,104,521.35		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE	***				
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales		20	2.00	2700	
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	989,571.87	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(717,245.00)	0.00	-100.0%
		0002	(717,240.00)	0.00	-100.07
Other Local Revenue		9600	77,106.82	0.00	-100.0%
All Other Local Revenue		8699			-100.09
All Other Transfers In from All Others		8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			349,433.69	0.00	-100.0%
TOTAL, REVENUES			349,433.69	0.00	-100.0%
CLASSIFIED SALARIES		0000		0.00	0.0%
Classified Support Salaries		2200	0.00	0,00	0.

Description Resource Codes Object Collassified Supervisors' and Administrators' Safaries 230 Cliassified Supervisors' and Administrators' Safaries 240 Other Classified Safaries 290 TOTAL, CLASSIFIED SALARIES ************************************	0,00 0,00	2023-24 Budget 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Clerical, Technical and Office Salaries 290	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.09 0.09 0.09 0.09 0.09 0.09 0.09 0.09
Diter Classified Salaries TOTAL, CLASSIFIED SALARIES	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0° 0.0° 0.0° 0.0° 0.0° 0.0° 0.0° 0.0°
### CTOTAL, CLASSIFIED SALARIES ### EMPLOYEE BENEFITS \$TRS 3010-13 PERS 3020-13 P	0.00 02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.09 0.09 0.09 0.09 0.09 0.09 0.09 0.09
### PRINT	022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.09 0.09 0.09 0.09 0.09 0.09 0.09 0.09
STRS 3101-3 PERS 3201-3 OASDI/Medicare/Alternative 3301-3 Health and Welfare Benefits 3401-3 Unemploy ment Insurance 3501-3 Workers' Compensation 3601-3 OPEB, Allocated 3701-3 OPEB, Active Employees 3751-3 Other Employee Benefits 3991-3 TOTAL, EMPLOYEE BENEFITS 420 Materials and Supplies 420 Materials and Supplies 430 Noncapitalized Equipment 707AL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES 510 SUbagarements for Services 510 Travel and Conferences 500 Insurance 5400-5 Operations and Housekeeping Services 550 Rentals, Leases, Repairs, and Noncapitalized Improvements 550 Transfers of Direct Costs - Interfund 575 Professional/Consulting Services and Operating Expenditures 560 Communications 580 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY 670	022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.09 0.09 0.09 0.09 0.09 0.09 0.09
PERS 3201-3 OASDI/Medicare/Alternative 3301-3 Health and Welf are Benefits 3401-3 Jumemployment Insurance 3591-3 Workers' Compensation 3601-3 OPEB, Allocated 3701-3 OPEB, Active Employees 3751-3 OPEB, Active Employees 3791-3 TOTAL, EMPLOYEE BENEFITS 400 BOOKS AND SUPPLIES 420 Materials and Supplies 430 Noncapitalized Equipment 440 TOTAL, EMPLOYEE BENEFITS 450 SERVICES AND SUPPLIES 450 SERVICES AND SUPPLIES 450 SERVICES AND OTHER OPERATING EXPENDITURES 510 Travel and Conferences 520 Insurance 5400-5 Operations and Housekeeping Services 550 Rentlast, Leases, Repairs, and Noncapitalized Improvements 550 Transfers of Direct Costs - Interfund 575 Transfers of Direct Costs - Interfund 575 Professional/Consulting Services and Operating Expenditures 560 CAPITAL OUTLAY 401 <td>022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 0.00</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.09 0.09 0.09 0.09 0.09 0.09 0.09</td>	022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 022 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.09 0.09 0.09 0.09 0.09 0.09 0.09
OASDI/Medicare/Altemative 3301-3 Health and Welf are Benefits 3401-3 Unemployment Insurance 3501-3 Workers' Compensation 3601-3 OPEB, Alcive Employees 3751-3 OPEB, Active Employees 3751-3 OTOTAL, EMPLOYEE BENEFITS 3801-3 BOOKS AND SUPPLIES 420 Materials and Supples 430 Noncapitalized Equipment 440 TOTAL, BOOKS AND SUPPLIES 5 SERVICES AND OTHER OPERATING EXPENDITURES 510 Subagreements for Services 520 Travel and Conferences 520 Insurance 5400-5 Operations and Housekeeping Services 550 Rentals, Leases, Repairs, and Noncapitalized Improvements 560 Transfers of Direct Costs 571 Transfers of Direct Costs 571 Transfers of Direct Costs 571 Torals, SERVICES AND OTHER OPERATING EXPENDITURES 560 Communications 590 TOTAL, SERVICES AND OTHER OPERATING Expenditures 600 Capital Outlay 600 </td <td>02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 0.00</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.09 0.09 0.09 0.09 0.09 0.09 0.09</td>	02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.09 0.09 0.09 0.09 0.09 0.09 0.09
Health and Welfare Benefits	02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 02 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.09 0.09 0.09 0.09 0.09 0.09
Morkers' Compensation 3601-3	02 0.00 02 0.00 02 0.00 052 0.00 02 0.00 0.00 28,065,48 0.00 28,065,48	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.09 0.09 0.09 0.09 0.09 0.09
Workers' Compensation 301-3 OPEB, Allocated 3701-3 OPEB, Active Employees 3751-3 OTHE Employee Benefits 3751-3 TOTAL, EMPLOYEE BENEFITS 301-3 BOOKS AND SUPPLIES 400 Materials and Supplies 430 Moncaptalized Equipment 440 TOTAL, BOOKS AND SUPPLIES 5100 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Subagreements for Services 510 Insurance 5400-5 Operations and Housekeeping Services 550 Rentals, Leases, Repairs, and Noncapitalized Improvements 560 Transfers of Direct Costs 571 Transfers of Direct Costs 571 Transfers of Direct Costs 576 Professional/Consulting Services and Operating Expenditures 580 Communications 590 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 600 CAPITAL OUTLAY 610 Lease Assets 600 Books and Media for New School Libraries or Major Expansion of School Libraries 630 Subscript	022 0.00 022 0.00 552 0.00 022 0.00 0.00 28,065.48 0.00 28,065.48	0.00 0.00 0.00 0.00 0.00 0.00	0.0° 0.0° 0.0° 0.0° 0.0°
Workers Compensation 3801-3 OPEB, Allocated 3701-3 OPEB, Active Employees 3751-3 OREE, Employee Benefits 3891-3 TOTAL, EMPLOYEE BENEFITS 4200 BOOKS AND SUPPLIES 4200 Books and Other Reference Materials 420 Materials and Supplies 430 Noncapitalized Equipment 440 TOTAL, BOOKS AND SUPPLIES 550 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Subagreements for Services 5100 Insurance 5400-5 Operations and Housekeeping Services 550 Rentals, Leases, Repairs, and Noncapitalized Improvements 560 Transfers of Direct Costs 571 Transfers of Direct Costs 571 Transfers of Direct Costs 575 Professional/Consulting Services and Operating Expenditures 580 Communications 590 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 600 CAPITAL OUTLAY 610 Land Improvements of Buildings 620 Books and Media for New School Li	02 0.00 52 0.00 02 0.00 0.00 28,065.48 0.00 28,065.48	0.00 0.00 0.00 0.00 0.00 0.00	0.0' 0.0' 0.0' 0.0' -100.0'
OPEB, Alcive Employees 3751-3 OPEB, Active Employees 3751-3 OPEB, Active Employees Benefits 3901-3 TOTAL, EMPLOYEE BENEFITS 3901-3 BOOKS AND SUPPLIES 4200 Materials and Supplies 4300 Noncapitalized Equipment 440 TOTAL, BOOKS AND SUPPLIES 5500 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Subagreements for Services 5100 Insurance 5400-5 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5711 Transfers of Direct Costs - Interfund 5756 Professional/Consulting Services and Operating Expenditures 5600 Communications 5600 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 5600 CAPITAL OUTLAY 600 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6600 Lease Assets 6600	52 0.00 0.00 0.00 28,065.48 0.00 28,065.48	0.00 0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0 0.0
OPEB, Active Employees 3751-3 Other Employee Benefits 3901-3 TOTAL, EMPLOYEE BENEFITS 3901-3 BOOKS AND SUPPLIES 4200 Books and Other Reference Materials 4200 Materials and Supplies 4300 Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES 58ERVICES AND OTHER OPERATING EXPENDITURES SERVICES AND OTHER OPERATING EXPENDITURES 500 Insurance 5400-5 Operations and Housekeeping Services 550 Rentals, Leases, Repairs, and Noncapitalized Improvements 560 Transfers of Direct Costs 571 Transfers of Direct Costs - Interfund 575 Professional/Consulting Services and Operating Expenditures 560 Communications 590 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 500 CAPITAL OUTLAY 601 Land Improvements 617 Buildings and Improvements of Buildings 620 Books and Media for New School Libraries or Major Expansion of School Libraries 630 Equipment 6400 Lease Assets </td <td>0.00 0.00 0.00 28,065.48 0.00 28,065.48</td> <td>0.00 0.00 0.00 0.00 0.00</td> <td>0.0 0.0 0.0 -100.0</td>	0.00 0.00 0.00 28,065.48 0.00 28,065.48	0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0 -100.0
Other Employee Benefits 3901-3 TOTAL, EMPLOYEE BENEFITS 4201 BOOKS AND SUPPLIES 4200 Materials and Supplies 4300 Noncepitalized Equipment 4401 TOTAL, BOOKS AND SUPPLIES 5100 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Subagreements for Services 5200 Travel and Conferences 5200 Insurance 5400-5 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5711 Transfers of Direct Costs - Interfund 5751 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 500 CAPITAL OUTLAY 401 Land Improvements 6107 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Lease Assets 6500 Subscription Assets 6500 TOTA	0.00 0.00 0.00 28,065.48 0.00 28,065.48	0.00 0.00 0.00 0.00	0.0 0.0 -100.0
BOOKS AND SUPPLIES Books and Other Reference Materials 4200 Materials and Supplies 4300 Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5400-5 Travel and Conferences 5400-5 Operations and Housekeeping Services 5400-5 Operations and Housekeeping Services 5500 Transfers of Direct Costs 5711 Transfers of Direct Costs 6711 Transfers 6711 Transfers 672 Transfers 6731	0,00 28,065.48 0.00 28,065.48	0.00 0.00 0.00 0.00	0.0° 0.0° -100.0°
BOOKS AND SUPPLIES 4204 Books and Other Reference Materials 4204 Materials and Supplies 4304 Noncapitalized Equipment 4404 TOTAL, BOOKS AND SUPPLIES 500 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Travel and Conferences 5200 Insurance 5400-5 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5711 Transfers of Direct Costs - Interfund 575 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 500 CAPITAL OUTLAY 6170 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 700 <	0.00 28,065.48 0.00 28,065.48	0.00 0.00 0.00	0.0 -100.0
Books and Other Reference Materials 4200 Materials and Supplies 4300 Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES 5500 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Subagreements for Services 5200 Insurance 5400-5 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5711 Transfers of Direct Costs - Interfund 575 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 5900 CAPITAL OUTLAY 610 Land Improvements 6100 Buildings and Improvements of Buildings 6200 Buoks and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 700 Lease Assets 6600	28,065.48 0.00 28,065.48	0.00 0.00	-100.0
Materials and Supplies 4300 Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES 5100 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Unsurance 5400-5 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5711 Transfers of Direct Costs - Interfund 5751 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 700 Other Transfers Out All Other Transfers Out to All Others 729 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds<	28,065.48 0.00 28,065.48	0.00 0.00	-100.0
Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES 5100 SerVICES AND OTHER OPERATING EXPENDITURES 5100 Subagreements for Services 5200 Insurance 5400-5 Operations and Housekeeping Services 5500 Rentlals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5711 Transfers of Direct Costs - Interfund 5751 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 6170 Land 1mprovements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 70 Other Transfers Out All Other Transfers Out to All Others 7291 Debt Service Interest 7291 <td>0.00 28,065.48</td> <td>0.00</td> <td></td>	0.00 28,065.48	0.00	
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 Travel and Conferences 5400-5 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5711 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5800 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 1mprovements 6101 Land Improvements 6101 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 707AL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out 101 Indirect Costs) Other Transfers Out 101 Indirect Costs) Debt Service - Interest 7438	28,065.48		0.0
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 Travel and Conferences 5200 Insurance 5400-5 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5500 Transfers of Direct Costs 510 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 707AL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out 10 All Others 7290 Debt Service 8600 Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7430		0.00	-100.0
Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Fransfers of Direct Costs Transfers of Direct Costs - Interfund Transfers of Direct Costs Total, Services and Operating Expenditures Transfers of Direct Costs Total, Capital Outlay Transfers of Direct Costs Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds Transfers Cout Transfers Cut Interest Transfers of Interest Transfers Service - Intere	2.22		-100.0
Travel and Conferences 5200 Insurance 5400-5 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 6100 Land Improvements 6107 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Lease Assets 6600 Subscription Assets 6600 TOTAL, CAPITAL OUTLAY 071ER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7291 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7431 Debt Service - Interest 7436			
Insurance 5400-5 Operations and Housekeeping Services 5500 Rentlals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5711 Transfers of Direct Costs 5751 Transfers of Direct Costs - Interfund 5751 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land Improvements 6100 Land Improvements 6107 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out 6100 All Others 7290 Debt Service 7430 Debt Service - Interest 7430	0,00	0.00	0.0
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs Transfers of Direct Costs - Interfund 5751 Transfers of Direct Costs - Interfund 5756 Professional/Consulting Services and Operating Expenditures Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 70TAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7291 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7431 Debt Service - Interest 7431	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs Transfers of Direct Costs - Interfund 5751 Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Equipment Replacement Lease Assets Subscription Assets TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others Tegs	50 0.00	0.00	0.0
Transfers of Direct Costs	0,00	0.00	0.0
Transfers of Direct Costs - Interfund 5756 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Others 7290 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7431 Debt Service - Interest 7431	0,00	0.00	0.0
Professional/Consulting Services and Operating Expenditures 5900 Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment Replacement 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Others 7290 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7430	0.00	0.00	0.0
Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment Replacement 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Others 7290 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7430	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment Replacement 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Others 7290 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7430	160,909.93	0.00	-100.0
CAPITAL OUTLAY 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 0THER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7290 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7430	0.00	0.00	0.0
Land 6100 Land Improvements 6176 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out 610 Others 7290 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7430	160,909.93	0.00	-100.0
Land Improvements			
Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7290 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7430	4,765.68	81,000.00	1,599.7
Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Equipment Replacement Lease Assets 6600 Subscription Assets TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7290 Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest	5,816.00	154,783.00	2,561.3
Books and Media for New School Libraries or Major Expansion of School Libraries 6300	23,302,803.30	20,837,854.00	-10.6
Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 700 OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7290 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7431	0.00	0.00	0.0
Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 700 OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7290 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7430	0.00	1,697,068.00	N
Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7290 Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest 7430	0.00	0.00	0.0
Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7295 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7436	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds 743: Debt Service - Interest	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds 7430 Debt Service - Interest	23,313,384.98	22,770,705.00	-2.3
Other Transfers Out All Other Transfers Out to All Others 7299 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7439 Debt Service - Interest 7439	25,510,004.30	22,110,700.00	
All Other Transfers Out to All Others 7299 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7439 Debt Service - Interest 7439			
Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7438 Debt Service - Interest 7438	0.00	0.00	0.0
Repayment of State School Building Fund Aid - Proceeds from Bonds 743 Debt Service - Interest 743	0.00	0.00	
Debt Service - Interest 7430			
	0.00	. 0.00	0.0
Other Debt Service Principal	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	0.0
TOTAL, EXPENDITURES	0.00	22,770,705.00	-3.
NTERFUND TRANSFERS			
INTERFUND TRANSFERS IN	0.00		
Other Authorized Interfund Transfers In 8919	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.
INTERFUND TRANSFERS OUT	0.00 23,502,360.39		
To: State School Building Fund/County School Facilities Fund 7613	0.00 23,502,360.39 0.00		0.
Other Authorized Interfund Transfers Out 7619	0.00 23,502,360.39 0.00	0.00	0.6
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00 23,502,360.39 0.00 0.00	0.00 0.00	
OTHER SOURCES/USES	0.00 23,502,360.39 0.00 0.00		0.0

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	81,846,844.92	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			81,846,844.92	0.00	-100.0%
USES	***************************************				:"
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		.,.	81,846,844.92	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES		-			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,433.69	0.00	-100.0%
5) TOTAL, REVENUES			349,433.69	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,502,360.39	22,770,705.00	-3.1%
0) 0(1) 0 1	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,502,360.39	22,770,705.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(23,152,926.70)	(22,770,705.00)	-1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	81,846,844.92	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			81,846,844.92	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,693,918.22	(22,770,705.00)	-138.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,410,603.13	76,104,521.35	337.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,410,603.13	76,104,521.35	337.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,410,603.13	76,104,521.35	337.1%
2) Ending Balance, June 30 (E + F1e)			76,104,521.35	53,333,816.35	-29.9%
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	75,413,082.61	52,642,377.61	-30.2%
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	691,438.74	691,438.74	0.0%
e) Unassigned/Unappropriated				-	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

56 72538 0000000 Form 21 D8A4YBACSY(2022-23)

	Resource	Description	Unaudited 2023-24 Actuals Budget
	9010	Other Restricted Local	75,413,082.61 52,642,377.61
Total, Restricted Balance			75,413,082.61 52,642,377.61

2002.02							
Description Resource Co.	des Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference			
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.0			
2) Federal Revenue	8100-8299	0.00	0.00	0.0			
3) Other State Revenue	8300-8599	0.00	0,00	0.0			
4) Other Local Revenue	8600-8799	1,355,288.30	0.00	-100.0			
5) TOTAL, REVENUES		1,355,288.30	0.00	-100.0			
B. EXPENDITURES		-					
1) Certificated Salaries	1000-1999	0.00	0.00	0.			
2) Classified Salaries	2000-2999	0.00	0.00	0.			
•	3000-3999	0.00	0.00	0.			
3) Employee Benefits	4000-4999	0.00	0.00	0.			
4) Books and Supplies				-100.			
5) Services and Other Operating Expenditures	5000-5999	144,195.93	0.00				
6) Capital Outlay	6000-6999	0.00	0.00	0.			
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	575,452.08	0.00	-100			
			0.00	0			
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00					
9) TOTAL, EXPENDITURES		719,648.01	0.00	-100			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		635,640.29	0,00	-100.			
O. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8900-8929	0,00	0.00	0			
b) Transfers Out	7600-7629	0.00	0.00	0			
2) Other Sources/Uses				1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
a) Sources	8930-8979	0.00	0.00	0			
b) Uses	7630-7699	0.00	0.00	0			
3) Contributions	8980-8999	0.00	0.00	0			
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	water and the second	635,640.29	0.00	-100			

F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance	0704	7 461 160 24	8,476,800.33	13			
a) As of July 1 - Unaudited	9791	7,461,160.24		-100			
b) Audit Adjustments	9793	379,999.80	0.00				
c) As of July 1 - Audited (F1a + F1b)		7,841,160.04	8,476,800.33	8			
d) Other Restatements	9795	0.00	0.00	C			
e) Adjusted Beginning Balance (F1c + F1d)		7,841,160.04	8,476,800.33	8			
2) Ending Balance, June 30 (E + F1e)		8,476,800.33	8,476,800.33	0			
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	9711	0.00	0.00	C			
Stores	9712	0.00	0.00				
	9713	0.00	0.00				
Prepaid Items	9719	0.00	0.00				
All Others							
b) Restricted	9740	8,476,800.33	8,476,800.33	•			
c) Committed							
Stabilization Arrangements	9750	0.00	0.00	(
Other Commitments	9760	0.00	0.00	(
d) Assigned				nt annexe delta			
Other Assignments	9780	0.00	0.00	(
e) Unassigned/Unappropriated				exalizate et /ge			
Reserve for Economic Uncertainties	9789	0.00	0.00	·			
Unassigned/Unappropriated Amount	9790	0.00	0.00	(
ASSETS				A. C.			
1) Cash				THE PARTY OF THE P			
	9110	8,473,445.77					
a) in County Treasury	9111	(78,255.00)		Action of the contrast of the			
1) Fair Value Adjustment to Cash in County Treasury							
b) in Banks	9120	0.00		TO A STATE OF THE			
c) in Revolving Cash Account	9130	0.00		TO STATE OF THE ST			
d) with Fiscal Agent/Trustee	9135	0.00					
d) Will I local rigotic Masses							

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00	San Land September 1997	
3) Accounts Receivable		9200	103,765.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00	and department of the second	
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00	9	
10) TOTAL, ASSETS			8,498,956.06		
A B S S S S S S S S S S S S S S S S S S					·····
H. DEFERRED OUTFLOWS OF RESOURCES		9490	0.00		
1) Deferred Outflows of Resources		3430	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I, LIABILITIES			5 704 00		
1) Accounts Pay able		9500	5,764.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,391.53		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,155.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K, FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,476,800.33		
			0,470,000.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.4
		8616	0.00	0.00	0.0
Unsecured Roll		8617	0.00	0.00	0.0
Prior Years' Taxes					•
Supplemental Taxes		8618	0.00	0.00	0.1
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	679,960.83	0.00	-100.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Interest		8660	207,087.84	0.00	-100.
Net Increase (Decrease) in the Fair Value of Investments		8662	(78,255.00)	0.00	-100.
. ,		0002	(/5,255.55/		
Fees and Contracts		2024	540,004,00	0.00	-100.
Mitigation/Developer Fees		8681	546,384.63	0.00	-100.
Other Local Revenue					
All Other Local Revenue		8699	110.00	0.00	-100.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			1,355,288.30	0.00	-100.
TOTAL, REVENUES			1,355,288.30	0.00	-100
CERTIFICATED SALARIES					100 to 11100
Other Certificated Salaries		1900	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0
The state of the s			0.00	2.00	
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,804.40	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	16,391.53	0.00	-100.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.04
Communications		5900	0,00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			144,195.93	0.00	-100.0
CAPITAL OUTLAY					0.0
Land		6100	0.00	0.00	0.0
Land Improv ements		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	
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out		7000		0.00	0.00
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	395,452.08	0.00	-100.0
Other Debt Service - Principal		7439	180,000.00	0.00	-100.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			575,452.08	0.00	-100.0
TOTAL, EXPENDITURES			719,648.01	0.00	-100.0
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT				-	
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,355,288.30	0.00	-100.0%
5) TOTAL, REVENUES			1,355,288.30	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		16,391.53	0.00	-100.0%
8) Plant Services	8000-8999		127,804.40	0.00	-100.0%
		Except 7600-			
9) Other Outgo	9000-9999	7699	575,452.08	0.00	-100.0%
10) TOTAL, EXPENDITURES			719,648.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			635,640.29	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			635,640.29	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,461,160.24	8,476,800.33	13.6%
b) Audit Adjustments		9793	379,999.80	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,841,160.04	8,476,800.33	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	7,841,160.04	8,476,800.33	8.1%
2) Ending Balance, June 30 (E + F1e)			8,476,800.33	8,476,800.33	0.0%
			0,410,000.00	0,110,000.00	
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores			į	0.00	0.0%
Prepaid Items		9713	0.00		
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,476,800.33	8,476,800.33	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				-ph-wayling	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

56 72538 0000000 Form 25 D8A4YBACSY(2022-23)

Resource	Description	2022-23 Unaudited 2023-24 Actuals Budget
9010	Other Restricted Local	8,476,800.33 8,476,800.33
Total, Restricted Balance		8,476,800.33 8,476,800.33

Description Resource Code	es Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	1,462,300.00	7,001,068.00	378.8
4) Other Local Revenue	8600-8799	179,468.38	0.00	-100.0
5) TOTAL, REVENUES		1,641,768.38	7,001,068.00	326.4
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0
6) Capital Outlay	6000-6999	132,478.25	7,001,068.00	5, 184.7
o, suprial suria,	7100-7299,		, , , , , , , , , , , , , , , , , , , ,	
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0.6
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		132,478.25	7,001,068.00	5, 184.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		1,509,290.13	0.00	-100.0
FINANCING SOURCES AND USES (A5 - B9)		1,000,200.10	0.00	
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers	2000 8000	0.00	0.00	0.6
a) Transfers In	8900-8929	0.00		
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0,0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,509,290.13	0.00	-100.0
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	9,897,125.27	11,406,415.40	15.:
b) Audit Adjustments	9793	0.00	0.00	0
c) As of July 1 - Audited (F1a + F1b)		9,897,125.27	11,406,415.40	15.
d) Other Restatements	9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)		9,897,125.27	11,406,415.40	15.
2) Ending Balance, June 30 (E + F1e)		11,406,415.40	11,406,415.40	f 0.
Components of Ending Fund Balance				
a) Nonspendable				
	9711	0.00	0.00	0.
Revolving Cash Stores	9712	0.00	0.00	0.
Stores	9712 9713	1	0.00	0.
Prepaid Items		0.00		0.
All Others	9719	0.00	0.00	
b) Restricted	9740	11,406,415.40	11,406,415.40	0.
c) Committed			New Addition	
Stabilization Arrangements	9750	0.00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned				
Other Assignments	9780	0.00	0.00	0.
e) Unassigned/Unappropriated			di d	
Reserve for Economic Uncertainties	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.
B. ASSETS				
1) Cash			-	
a) in County Treasury	9110	11,386,193.01	and the second s	
1) Fair Value Adjustment to Cash in County Treasury	9111	(105, 154.00)		
b) in Banks	9120	0.00	A A A A A A A A A A A A A A A A A A A	
c) in Revolving Cash Account	9130	0.00		
	9135	0.00		
d) with Fiscal Agent/Trustee	9133	1		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	145,296.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,426,335.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	19,920.50		
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			19,920.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,406,415.40		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
All Other State Revenue		8590	1,462,300.00	7,001,068.00	378.89
TOTAL, OTHER STATE REVENUE			1,462,300.00	7,001,068.00	378.89
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	284,622.38	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	(105, 154.00)	0.00	-100.0
Other Local Revenue			·		
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			179,468.38	0.00	-100.0
TOTAL, REVENUES			1,641,768.38	7,001,068.00	326.4
CLASSIFIED SALARIES		<u> </u>			
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
A CONTRACTOR OF THE CONTRACTOR			2.00	2,00	
EMPLOYEE BENEFITS STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
		3301-3302	0.00	0.00	0.0
OASDI/Medicare/Alternative		3401-3402	0.00	0.00	0.0
Health and Welfare Benefits			0.00	0.00	0.0
Unemploy ment Insurance		3501-3502		0.00	0.0
Workers' Compensation		3601-3602	0.00		0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V6.1

File: Fund-D, Version 5

56 72538 0000000 Form 35 D8A4YBACSY(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0	
Materials and Supplies		4300	0.00	0.00	0.0	
Noncapitalized Equipment		4400	0.00	0.00	0.0	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0	
SERVICES AND OTHER OPERATING EXPENDITURES			***************************************			
Subagreements for Services		5100	0.00	0.00	0.0	
Travel and Conferences		5200	0.00	0.00	0.0	
Insurance		5400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services		5500	0.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0	
Transfers of Direct Costs		5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0	
Communications		5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0000	0.00	0.00	0.0	
			0.00	3.33		
CAPITAL OUTLAY		6100	775.00	0.00	-100.0	
Land		6100		0.00	-100.0	
Land Improvements		6170	1,500.00 130,203.25	7,001,068.00	5,277.0	
Buildings and Improvements of Buildings		6200				
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.6	
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			132,478.25	7,001,068.00	5, 184.7	
OTHER OUTGO (excluding Transfers of Indirect Costs)			The state of the s			
Other Transfers Out			ary or a	To Annual Property of the Prop		
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	0.6	
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			Personal	and a stary w		
Debt Service - Interest		7438	0.00	0.00	0.0	
Other Debt Service - Principal		7439	0.00	0.00	0.0	
·			0.00	0.00	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			132,478.25	7,001,068.00	5,184.7	
TOTAL, EXPENDITURES			132,410.23	7,001,000.00	3,104.	
NTERFUND TRANSFERS				WWW.		
INTERFUND TRANSFERS IN				0.00	0.4	
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	0.1	
INTERFUND TRANSFERS OUT			-	Westman		
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.	
OTHER SOURCES/USES			organization of the contraction	7		
SOURCES				***************************************		
				**		
Proceeds			0.00	0.00	0.	
		8953	0.00			
Proceeds		8953	0.00			
Proceeds Proceeds from Disposal of Capital Assets Other Sources		8953 8965	0.00	0.00	0.	
Proceeds Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs				0.00	0.	
Proceeds Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	2000		
Proceeds Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation		8965 8971	0.00	0.00	0.	
Proceeds Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Leases		8965 8971 8972	0.00 0.00	0.00 0.00	0.· 0.·	
Proceeds Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Leases Proceeds from Lease Revenue Bonds		8965 8971 8972 8973	0.00 0.00 0.00	0.00 0.00 0.00	0.4 0.4 0.0	
Proceeds Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Leases		8965 8971 8972	0.00 0.00	0.00 0.00	0.· 0.·	

56 72538 0000000 Form 35 D8A4YBACSY(2022-23)

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,462,300.00	7,001,068.00	378.8%
4) Other Local Revenue		8600-8799	179,468.38	0.00	-100.0%
5) TOTAL, REVENUES			1,641,768.38	7,001,068.00	326.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0,00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0,00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		132,478.25	7,001,068.00	5,184.7%
OV Other Outer	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			132,478.25	7,001,068.00	5,184.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,509,290.13	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	. 0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,509,290.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,897,125.27	11,406,415.40	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,897,125.27	11,406,415.40	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,897,125.27	11,406,415.40	15.2%
2) Ending Balance, June 30 (E + F1e)			11,406,415.40	11,406,415.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,406,415.40	11,406,415.40	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
•		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

56 72538 0000000 Form 35 D8A4YBACSY(2022-23)

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	7700	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	1,224,667.75	1,224,667.75
	7710	State School Facilities Projects	10,181,747.65	10,181,747.65
Total, Restricted Balance			11,406,415.40	11,406,415.40

56 72538 0000000 Form 51 D8A4YBACSY(2022-23)

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	97,975.82	118,920.00	21.4
4) Other Local Revenue	8600-8799	17,247,969.40	18,541,014.00	7.5
5) TOTAL, REVENUES		17,345,945.22	18,659,934.00	7.6
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	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
	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	16,066,570.38	19,373,682.00	20.6
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		16,066,570.38	19,373,682.00	20.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		4 070 074 04	(713,748.00)	-155.8
FINANCING SOURCES AND USES (A5 - B9)		1,279,374.84	(710,746.00)	-133.0
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers	8900-8929	0.00	0.00	0.0
a) Transfers In		0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses			0.00	400.0
a) Sources	8930-8979	1,611,333.50	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	- Alimer T	1,611,333.50	0,00	-100.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,890,708.34	(713,748.00)	-124.7
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	15,901,794.84	18,792,503.18	18.2
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		15,901,794.84	18,792,503.18	18.2
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		15,901,794.84	18,792,503.18	18.2
2) Ending Balance, June 30 (E + F1e)		18,792,503.18	18,078,755.18	-3.8
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0
Stores	9712	0.00	0.00	0.0
Prepaid Items	9713	0.00	0.00	0.0
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	18,777,805.29	18,064,057.29	-3.8
c) Committed	3		, ,	
	9750	0.00	0.00	0.0
Stabilization Arrangements Other Commitments	9760	0.00	0.00	0.0
	51.50	0.00	5.50	0.0
d) Assigned	9780	14,697.89	14,697.89	0.0
Other Assignments	9100	14,097.09	14,057.09	0,0
e) Unassigned/Unappropriated	9789	0.00	0.00	0.0
Reserve for Economic Uncertainties		1	0.00	0.
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.1
G. ASSETS				
1) Cash	****	10 777 0 10 10		
a) in County Treasury	9110	18,777,342.08		
1) Fair Value Adjustment to Cash in County Treasury	9111	(173,414.00)		
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	193,845.10		
4) Due from Grantor Gov ernment		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			18,797,773.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,270.00		
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			5,270.00		
J. DEFERRED INFLOWS OF RESOURCES	MINION , TO TO THE STATE OF THE	***************************************			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			18,792,503.18		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	95,090.96	118,920.00	25.19
Other Subventions/In-Lieu Taxes		8572	2,884.86	0.00	-100.0
TOTAL, OTHER STATE REVENUE			97,975.82	118,920.00	21.4
OTHER LOCAL REVENUE					
Other Local Revenue			3 4 500		
County and District Taxes			100		
Voted Indebtedness Levies			2000		
Secured Roll		8611	16,066,669.80	17,737,417.00	10.4
Unsecured Roll		8612	783,230.68	742,597.00	-5.2
Prior Years' Taxes		8613	43,166.10	0.00	-100.0
Supplemental Taxes		8614	203,238.27	0.00	-100.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
		8660	325,078.55	61,000.00	-81.2
Interest		8662	(173,414.00)	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		0002	(175,414.00)	0.00	
Other Local Revenue		8699	0.00	0.00	0.0
All Other Local Revenue		8699 8799	0.00	0.00	0.0
All Other Transfers In from All Others		0123		18,541,014.00	7.5
TOTAL, OTHER LOCAL REVENUE			17,247,969.40	- I	7.6
TOTAL, REVENUES			17,345,945.22	18,659,934.00	7.6
OTHER OUTGO (excluding Transfers of Indirect Costs)				1.000	
Debt Service		=	7 000 115 15	7.007.100.0-	~ ~
Bond Redemptions		7433	7,363,412.45	7,937,480.00	7.8
Bond Interest and Other Service Charges		7434	8,703,157.93	11,436,202.00	31.4
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)			16,066,570.38	19,373,682.00	20.6
TOTAL, EXPENDITURES			16,066,570.38	19,373,682.00	20.6
INTERFUND TRANSFERS				10000	
INTERFUND TRANSFERS IN				APPROX.	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0

56 72538 0000000 Form 51 D8A4YBACSY(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,611,333.50	0.00	-100.0%
(c) TOTAL, SOURCES			1,611,333.50	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,611,333.50	0.00	-100.0%

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Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	97,975.82	118,920.00	21.4%
4) Other Local Revenue		8600-8799	17,247,969.40	18,541,014.00	7.5%
5) TOTAL, REVENUES			17,345,945.22	18,659,934.00	7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0,00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.0%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	16,066,570.38	19,373,682.00	20.6%
10) TOTAL, EXPENDITURES			16,066,570.38	19,373,682.00	20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,279,374.84	(713,748.00)	-155.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	1,611,333.50	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			1,611,333.50	0.00	-100.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,890,708.34	(713,748.00)	-124.79
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,901,794.84	18,792,503.18	18.29
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			15,901,794.84	18,792,503.18	18.29
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			15,901,794.84	18,792,503.18	18.29
2) Ending Balance, June 30 (E + F1e)			18,792,503.18	18,078,755.18	-3.89
Components of Ending Fund Balance				1.4.4	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	18,777,805.29	18,064,057.29	-3.8
c) Committed			,		
		9750	0.00	0.00	0.0
Stabilization Arrangements		9760	0.00	0.00	0.0
Other Commitments (by Resource/Object)		5700	5.00	5.00	0.0
d) Assigned		9780	14,697.89	14,697.89	0.0
Other Assignments (by Resource/Object)		9/00	14,057.09	14,031.03	0.0
e) Unassigned/Unappropriated		0700	0.00	0.00	0.0
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	0.00	0.00 0.00	0.0

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

56 72538 0000000 Form 51 D8A4YBACSY(2022-23)

	Resource	Description	2022-23 Unaudited 2023-24 Actuals Budget
	9010	Other Restricted Local	18,777,805.29 18,064,057.29
Total, Restricted Balance			18,777,805.29 18,064,057.29

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	3,784,108.71	0.00	-100.0%
5) TOTAL, REVENUES		3,784,108.71	0.00	-100.0%
B. EXPENSES				
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	3,009,139.83	0.00	-100.0%
6) Depreciation and Amortization	6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			
7) Other Outgo (excluding Manarers of Mulifect Costs)	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		3,009,139.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		774,968.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		774,968.88	0.00	-100.0%
F. NET POSITION				
1) Beginning Net Position				
a) As of July 1 - Unaudited	9791	10,362,288.25	11,137,257.13	7.5%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		10,362,288.25	11,137,257.13	7.5%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)	2.00	10,362,288.25	11,137,257.13	7.5%
2) Ending Net Position, June 30 (E + F1e)		11,137,257.13	11,137,257.13	0.0%
Components of Ending Net Position		11,107,201.10	,,	
	9796	0.00	0.00	0.0%
a) Net Investment in Capital Assets	9797	11,137,257.13	11,137,257.13	0.0%
b) Restricted Net Position	9797	0.00	0.00	0.0%
c) Unrestricted Net Position	3130	0.00	0.00	0.07
G. ASSETS 1) Cash				
a) in County Treasury	9110	4,746,910.39		
	9110	(43,839.00)		
Fair Value Adjustment to Cash in County Treasury Posts	9111	(43,839.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account		0.00		
d) with Fiscal Agent/Trustee	9135			
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	68,502.44		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	6,365,683.30		
	9320	0.00		
6) Stores				
6) Stores 7) Prepaid Expenditures	9330	0.00		
		0.00		
7) Prepaid Expenditures	9330			
7) Prepaid Expenditures 8) Other Current Assets	9330 9340	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: Fund-E, Version 6

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		
1. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) Long-Term Liabilities		a rak Yakar Mil		
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		
	3009	0.00		
7) TOTAL, LIABILITIES		0,00		
J. DEFERRED INFLOWS OF RESOURCES	9690	0.00		
1) Deferred Inflows of Resources	2020	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. NET POSITION		44.407.057.40		
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)		11,137,257.13		
OTHER LOCAL REVENUE			nonepea paper	
Other Local Revenue				400.00
Interest	8660	157,119.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	(43,839.00)	0.00	-100.0%
Fees and Contracts			and a second	
In-District Premiums/				
Contributions	8674	3,670,827.95	0.00	-100.0%
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		3,784,108.71	0.00	-100.0%
TOTAL, REVENUES		3,784,108.71	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0%
Professional/Consulting Services and				
Operating Expenditures	5800	3,009,139.83	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		3,009,139.83	0.00	-100.0%
TOTAL, EXPENSES		3,009,139.83	0.00	-100.0%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN		2.2	Statement	
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%
OTHER SOURCES/USES				
SOURCES		Photos Photos	and the state of t	
Other Sources			200	
	8965	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8979	0.00	0.00	0.0%
All Other Financing Sources	6160	I	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	0.09
USES	7054	2.00	0.00	0.00
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.09
CONTRIBUTIONS			poolssop	
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.09
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	-		and or other states of the sta	
(a + c - d + e)		0.00	0.00	0.09

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,784,108.71	0.00	-100.0%
5) TOTAL, REVENUES			3,784,108.71	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,009,139.83	0.00	-100.0%
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			3,009,139.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			774,968.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			774,968.88	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,362,288.25	11,137,257.13	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,362,288.25	11,137,257.13	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,362,288.25	11,137,257.13	7.5%
2) Ending Net Position, June 30 (E + F1e)			11,137,257.13	11,137,257.13	0.0%
Components of Ending Net Position				to and a second	,
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,137,257.13	11,137,257.13	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Unaudited Actuals Retiree Benefit Fund Exhibit: Restricted Net Position Detail

56 72538 0000000 Form 71 D8A4YBACSY(2022-23)

	Resource	Description	2022-23 Unaudited 2023-24 Actuals Budget
	9010	Other Restricted Local	11,137,257.13 11,137,257.13
Total, Restricte	ed Net Position		11,137,257.13 11,137,257.13

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:				array and a second		
Capital assets not being depreciated:		application of the state of the	Ì	TOTAL		
Land	36,289,804.00		36,289,804.00	2,800,000.00		39,089,804.00
Work in Progress	45,377,457.00	12,732,835.00	58,110,292.00	21,407,409.30		79,517,701.30
Total capital assets not being depreciated	81,667,261.00	12,732,835.00	94,400,096.00	24,207,409.30	0.00	118,607,505.30
Capital assets being depreciated:				***************************************		
Land Improvements	30,821,807.00	490,761.00	31,312,568.00	1,255,891.00		32,568,459.00
Buildings	360,312,859.00	650,872.00	360,963,731.00	7,560,715.00		368,524,446.00
Equipment	11,922,520.00	22,208.00	11,944,728.00	13,716,938.00		25,661,666.00
Total capital assets being depreciated	403,057,186.00	1,163,841.00	404,221,027.00	22,533,544.00	0.00	426,754,571.00
Accumulated Depreciation for:			and the state of t	11700011110		
Land Improvements	(14,457,112.62)	(879,237.38)	(15,336,350.00)	(749,149.00)		(16,085,499.00)
Buildings	(60,742,052.00)	(5,164,016.00)	(65,906,068.00)	(6,805,626.00)		(72,711,694.00)
Equipment	(7,527,945.00)	(537, 160.00)	(8,065,105.00)	(193,965.00)		(8,259,070.00)
Total accumulated depreciation	(82,727,109.62)	(6,580,413.38)	(89,307,523.00)	(7,748,740.00)	0.00	(97,056,263.00)
Total capital assets being depreciated, net excluding lease and subscription assets	320,330,076.38	(5,416,572.38)	314,913,504.00	14,784,804.00	0.00	329,698,308.00
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	and the same of th		0.00
Accumulated amortization for subscription assets			0.00	-	And delivery	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	401,997,337.38	7,316,262.62	409,313,600.00	38,992,213.30	0.00	448,305,813.30
Business-Type Activities:	The state of the s		and the second s	The second secon		
Capital assets not being depreciated:		and the same of th	200	and the same of th	***************************************	
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:		West and the second	and the same of th	Andreas control	Registração	
Land Improvements			0.00	on, ha annon manager, magazar orona i common es ad l'abridis de		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:		and the state of t	are relative	El-obreson	TA AND PERSONS ASSESSMENT ASSESSM	
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	and the state of t	and colors or	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

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

56 72538 0000000 Form CEA D8A4YBACSY(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	108,319,895.91	301	0.00	303	108,319,895.91	305	2,255,124.18	5,634,190.50	307	102,685,705.41	309
2000 - Classified Salaries	38,853,905.31	311	73,748.11	313	38,780,157.20	315	1,189,531.85	6,404,482.84	317	32,375,674.36	319
3000 - Employee Benefits	63,334,073.26	321	3,667,956.77	323	59,666,116.49	325	1,062,073.05	4,272,996.18	327	55,393,120.31	329
4000 - Books, Supplies Equip Replace. (6500)	13,710,094.44	331	178,142.52	333	13,531,951.92	335	654,680.47	9,078,555.08	337	4,453,396.84	339
5000 - Services . & 7300 - Indirect Costs	40,732,464.00	341	20,043.89	343	40,712,420.11	345	9,567,855.09	20,570,214.55	347	20,142,205.56	349
				TOTAL	261,010,541.63	365			TOTAL	215,050,102.48	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	A CONTRACTOR OF THE CONTRACTOR	EDP No.
1. Teacher Salaries as Per EC 41011	1100	83,141,051.90	375
2. Salaries of Instructional Aides Per EC 41011	2100	9,296,780.19	380
3. STRS	3101 & 3102	20,814,881.64	382
4. PERS	3201 & 3202	3,623,113.32	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,318,234.72	384
6. Health & Welfare Benefits (EC 41372)	***************************************		general section of the section of th
(Include Health, Dental, Vision, Pharmaceutical, and	-		and the same of th
Annuity Plans)	3401 & 3402	10,084,801.68	385
7. Unemployment Insurance	3501 & 3502	472,316.15	390
8. Workers' Compensation Insurance	3601 & 3602	1,692,112.46	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	11.53	particular and the second and the se
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

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

56 72538 0000000 Form CEA D8A4YBACSY(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
	131,443,303.59	
12. Less: Teacher and Instructional Aide Salaries and	a properties of the state of th	
Benefits deducted in Column 2		
	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted).	101 071 15	396
	101,674.15	
b. Less: Teacher and Instructional Aide Salaries and	1	
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
,	0.00	
14. TOTAL SALARIES AND BENEFITS	131,443,303.59	397
	101,110,000.00	
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%	111111111111111111111111111111111111111	
for high school districts to avoid penalty under provisions of EC 41372		
	61.12%	
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 the provisions of EC 41374.	2 and not exempt u	ınder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	60.00%	
2. Percentage spent by this district (Part II, Line 15)		
z. Percentage spent by this district (Part II, Line 15)	61.12%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	annount time and no second announcement and announced in the Astronomy of	
	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
,	215,050,102.48	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required) Exclusion of certain federal and state categorical programs in which funds did not incur any teacher/paraeducator expenditures.	0.00	
	0.00	

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
Governmental Activities:							
General Obligation Bonds Payable	316,195,924.00	(26,147,633.00)	290,048,291.00	76,515,000.00	26,504,475.85	340,058,815.15	
State School Building Loans Pay able			0.00			0.00	
Certificates of Participation Payable	7,754,318.00	182,727.00	7,937,045.00		177,273.00	7,759,772.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	800,434.00	6,567.00	807,001.00		807,001.00	0.00	
Net Pension Liability	224,988,559.00		224,988,559.00			224,988,559.00	
Total/Net OPEB Liability	102,269,527.00	(2,189,190.00)	100,080,337.00			100,080,337.00	
Compensated Absences Payable	938,487.00	507,982.00	1,446,469.00		501,607.50	944,861.50	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	652,947,249.00	(27,639,547.00)	625,307,702.00	76,515,000.00	27,990,357.35	673,832,344.65	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable		·	0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		"	0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

	Funds 01, 09, and 62							
Section I - Expenditures	Goals	Functions	Objects	Expenditures				
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	271,883,355.04				
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	26,958,042.11				
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)			1000-					
Community Services	All	5000-5999	7999	52,274.76				
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	5,213,522.00				
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	12,458.69				
PA Flacks		9100	7699	government of the state of the				
6. All Other Financing Uses	All	9200	7651	0.00				
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	2,745.19				
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of serv ices for which tuition is received)	All	All	8710	95,437.00				

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

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not inclu	de expenditures in lines B, C1-C8, D1, or D2.		
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,376,437.64
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
Expenditures to cover deficits for student body activ ities	Manually entered. Must no	ot include expenditures in lines A or D1.		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				239,548,875.29
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) B.				13,073.45
Expenditures per ADA (Line I.E divided by Line II.A)				18,323.31

Page 2

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

56 72538 0000000 Form ESMOE D8A4YBACSY(2022-23)

	V	
Section III -		
MOE Calculation		
(For data		
collection	Total	Per ADA
only. Final		
determination will be done		
by CDE)		
A. Base expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE was not met,		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior		•
y ear amount rather than the		
actual prior		
y ear		
expenditure		
amount.)	196,038,913.59	14,876.81
1.		
Adjustment		
to base		
expenditure		
and expenditure		
per ADA		
amounts for		
LEAs failing	그는 사람은 바람이는 그들은 살 때문에 가는 얼마나요?	
prior y ear		
MOE		
calculation (From		
Section IV)	0.00	0.00
Total adjusted		
base		
expenditure		
amounts		
(Line A plus	,	44.070.01
Line A.1)	196,038,913.59	14,876.81
B. Required		
effort (Line A.2	470 405 222 22	40 000 40
times 90%)	176,435,022.23	13,389.13
C. Current		
y ear		
expenditures		
(Line I.E and	239,548,875.29	18,323.31
Line II.B)	203,340,070.23	10,020.01
D. MOE		
deficiency		
amount, if any (Line B minus		
Line C) (If		
negative, then		
negative, then zero)	0.00	0.00

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

56 72538 0000000 Form ESMOE D8A4YBACSY(2022-23)

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the		
percentages) SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)	0.00%	0.00%
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	A STATE OF THE STA	
		ga an a ann a ga ag ag ag an garanta de en a dem a an en
in definition was a sit of the description of the contribution of the description of the		
kendendia kendikendi melambi kada mengalambi melingan medindi di beberia dengala melambigi kendi me		
Total adjustments to base expenditures	0.00	0.00

56 72538 0000000 Form GANN D8A4YBACSY(2022-23)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		2021-22 Actual			2022-23 Actual	<u> </u>
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	land) je veceri	The state of the s	Composition of the Composition o			TO A STATE OF THE
(Preload/Line D11, PY column)	91,153,210.47		91,153,210.47			97,358,834.44
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,125.92		13,125.92		interest contract and contract	13,035.79
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 202	1-22	Ad	justments to 202	2-23
3. District Lapses, Reorganizations and Other Transfers	31- 64	Vedini zerok.	T			
4. Temporary Voter Approved Increases	1 144,86					
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA						elina comença actual de la comença de la com
(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						e vegetalista e productiva de la composito de
B. CURRENT YEAR GANN ADA		2022-23 P2 Repo	rt		2023-24 P2 Estima	te
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						1
1. Total K-12 ADA (Form A, Line A6)	13,035.79		13,035.79	12,581.66	r re-adjudges ex	12,581.6
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.0
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			13,035.79			12,581.6
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2022-23 Actual			2023-24 Budget	
AID RECEIVED		1	4.0		000	1
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		do not have		454 004 00	And Administration of the Control of	454.004.0
Homeowners' Exemption (Object 8021) Tracks Viold Toy (Object 8023)	171,555.11		171,555.11	154,861.00		154,861.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.0
3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Poll Taxes (Object 8041)	5,677.41		5,677.41	5,677.00		5,677.0
4. Secured Roll Taxes (Object 8041)	27,480,078.01		27,480,078.01	26,125,312.00	<u> </u>	26,125,312.0
5. Unsecured Roll Taxes (Object 8042)	506,069.41		506,069.41	506,069.00		506,069.0
6. Prior Years' Taxes (Object 8043)	89,399.20	<u> </u>	89,399.20	89,399.00		89,399.0
7. Supplemental Taxes (Object 8044)	754,049.83		754,049.83	560,386.00		560,386.0
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	248,639.13	1	248,639.13	1,349,470.00		1,349,470.0

56 72538 0000000 Form GANN D8A4YBACSY(2022-23)

		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	2	0.00	0.00		0.0
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.0
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,214,947.68		2,214,947.68	1,106,982.00		1,106,982.0
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.0
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.0
14. Penalties and Int. from Delinquent Non-LCFF		The second secon				
Taxes (Object 8629) (Only those for the above taxes)	0.00	i e i i i i i i i i i i i i i i i i i i	0.00	0.00		0.0
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)			A44-15/44		general de	
16. TOTAL TAXES AND SUBVENTIONS	The state of the s		Lukar ke ki sekara			
(Lines C1 through C15)	31,470,415.78	0.00	31,470,415.78	29,898,156.00	0.00	29,898,156.0
OTHER LOCAL REVENUES (Funds 01, 09, and 62)		-		***************************************		
17. To General Fund from Bond Interest and Redemption	or processors	1	A A A A A A A A A A A A A A A A A A A		Andrew Company	TOTAL PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF
Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.0
18. TOTAL LOCAL PROCEEDS OF TAXES				***************************************		
(Lines C16 plus C17)	31,470,415.78	0.00	31,470,415.78	29,898,156.00	0.00	29,898,156.0
EXCLUDED APPROPRIATIONS			The state of the s	a.3%/544.86		
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,642,960.51			4,650,000.0
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,100,000.00		8,100,000.00	8,500,000.00	A service of	8,500,000.
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			adjustify the engine			and the second of the second o
21. Unreimbursed Court Mandated Desegregation Costs			and the same of th			}
22. Other Unfunded Court-ordered or Federal Mandates			No.			
23. TOTAL EXCLUSIONS (Lines C19 through C22)	8,100,000.00	0.00	12,742,960.51	8,500,000.00	0.00	13,150,000.
STATE AID RECEIVED (Funds 01, 09, and 62)	page to a second page to page		Analysis of the forest		and a state of the	to and do not specify
24. LCFF - CY (objects 8011 and 8012)	175,192,981.00	right Magnetists	175,192,981.00	182,613,229.00	e contrate de	182,613,229.
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,313.00		1,313.00	0.00		0.0
26. TOTAL STATE AID RECEIVED					The state of the s	A common common convention of
(Lines C24 plus C25)	175,194,294.00	0.00	175,194,294.00	182,613,229.00	0.00	182,613,229.
DATA FOR INTEREST CALCULATION	in the state of the state of the				and a second second	
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	333,159,714.94		333,159,714.94	280,066,330.00	7	280,066,330.
28. Total Interest and Return on Investments			-		4	1
(Funds 01, 09, and 62; objects 8660 and 8662)	1,923,890.36	4	1,923,890.36	1,000,000.00		1,000,000.

56 72538 0000000 Form GANN D8A4YBACSY(2022-23)

	2022-23 Calculations		2023-24 Calculations			
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data Totals
). APPROPRIATIONS LIMIT CALCULATIONS		2022-23 Actual	-		2023-24 Budget	
PRELIMINARY APPROPRIATIONS LIMIT	T in the second of the second					
Revised Prior Year Program Limit (Lines A1 plus A6)			91,153,210.47			97,358,834.4
2. Inflation Adjustment			1.0755			1.044
3. Program Population Adjustment (Lines B3 divided			-			
by [A2 plus A7]) (Round to four decimal places)			0.9931			0.965
4. PRELIMINARY APPROPRIATIONS LIMIT						
(Lines D1 times D2 times D3)			97,358,834.44			98,143,048.1
APPROPRIATIONS SUBJECT TO THE LIMIT						<u> </u>
5. Local Revenues Excluding Interest (Line C18)			31,470,415.78			29,898,156.0
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,564,294.80			1,509,799.2
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			78,631,379.17			81,394,892.
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			78,631,379.17			81,394,892.
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])			639,495.39			398,805.0
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			32,109,911.17			30,296,961.
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)			77,991,883.79			80,996,087.
9. Total Appropriations Subject to the Limit						SARRIARIO.
a. Local Revenues (Line D7b)			32,109,911.17			
b. State Subventions (Line D8)			77,991,883.79			
c. Less: Excluded Appropriations (Line C23)			12,742,960.51			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			97,358,834.44			
10. Adjustments to the Limit Per			pada (in			
Government Code Section 7902.1			anumpeon			
(Line D9d minus D4)			0.00			
SUMMARY	And the second	2022-23 Actual			2023-24 Budge	ing a salah sa L
11. Adjusted Appropriations Limit	1.57		- 1	2.802.9180.127A		
(Lines D4 plus D10)			97,358,834.44			98,143,048.
12. Appropriations Subject to the Limit						de la Baja
(Line D9d)			97,358,834.44			

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: GANN_District, Version 4

56 72538 0000000 Form GANN D8A4YBACSY(2022-23)

	2022-23			2023-24		
		Calculations			Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."			J	L	1	-k
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Patricia Núñez		805-385-1501 x2	2455			
Gann Contact Person		Contact Phone I	Number			

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Unaudited Actuals 2022-23 Unaudited Actuals Indirect Cost Rate Worksheet

56 72538 0000000 Form ICR D8A4YBACSY(2022-23)

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 and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services of general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration.	costs attributed to	
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)	9,209,361.50	
Contracted general administrative positions not paid through pay roll		~
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.	0.00	
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.		
administrative position paid through a contract. Retain supporting documentation in case or addit.		
0	Total	0.00
B. Salaries and Benefits - All Other Activities	no.	
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)	197,654,851.44	
C. Percentage of Plant Services Costs Attributable to General Administration		۰
(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.	0.00	
Retain supporting documentation.		-
B. Abnormal or Mass Separation Costs (required)		
Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to		
unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be		
moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00	
Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)		
A. Indirect Costs 1. Other Coneral Administration, less portion charged to restricted resources or specific goals		
Other General Administration, less portion charged to restricted resources or specific goals (5. maticas 7000 7000 abjects 1000 7000 minus Line R0)	8,999,403.85	
(Functions 7200-7600, objects 1000-5999, minus Line B9)	0,233,403.65	*
2. Centralized Data Processing, less portion charged to restricted resources or specific goals	2.004.004.50	
(Function 7700, objects 1000-5999, minus Line B10)	3,094,264.58	

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	3,900.00
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)	ended design dates entre production and entremental analysis and entremental and
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	941,199.96
6. Facilities Rents and Leases (portion relating to general administrative offices only)	VDVP Considerate and interpretage communication contributions and activation
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	Extraction for the designation of the country of the considerables and expression of the constitution of t
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,038,768.39
9. Carry-Forward Adjustment (Part IV, Line F)	(137,485.93)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,901,282.46
	venione and reconstructed and a first and
B. Base Costs A. Instruction (Functions 4000 4000 chicate 4000 5000 expect 5100)	155,570,836.19
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,125,884.47
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	26,137,797.24
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	52,274.76
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)	1,928,980.73
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)	2,395,332.39
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)	200,107.82
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	o moderni kilosik yilo-biyyoo edib (misilo-alaw vija dala misilo katika.
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,256,224.15
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)	198,271.01
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)	819.08
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,696,086.67
	apara a compression and a series about a stable of a stable of the stabl
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)	239,562,614.51
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	F 440/
(Line A8 divided by Line B19)	5.44%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	5.39%
(Line A10 divided by Line B19)	5.39%

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the	
approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for	
use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs,	
or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than	
the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	13,038,768.39
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	430,902.18
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	, we are a second as the second discount of second COLI NAVI Second As Coli Adapted
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (5.68%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (5.68%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (5.68%) times Part III, Line B19); zero if positive	(137,485.93)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(137,485.93)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which	
the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that	
the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more	
than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward	
adjustment is applied to the current year calculation:	5.39%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment (\$-68742.97) is applied to the current year calculation and the remainder	
(\$-68742.96) is deferred to one or more future years:	5.41%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	
adjustment (\$-45828.64) is applied to the current year calculation and the remainder	
(\$-91657.29) is deferred to one or more future years:	5.42%
LEA request for Option 1, Option 2, or Option 3	
	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 is selected)	(137,485.93)

Unaudited Actuals 2022-23 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

			Approv ed indirect cost rate: Highest rate used in any program:	5.68%
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,997,702.32	454,269.49	5.68%
01	3010	4,336,807.19	246,330.64	5.68%
01	3212	1,336,017.46	67,019.56	5.02%
01	3213	12,102,100.16	687,399.28	5.68%
01	3215	171,809.24	3,528.19	2.05%
, 01	3216	822,060.30	46,693.02	5.68%
01	3217	391,426.44	22,233.02	5.68%
01	3218	1,003,848.09	574.50	0.06%
01	3305	308,916.30	17,546.44	5.68%
01	3306	1,939.71	110.17	5.68%
01	3307	89,629.07	5,090.93	5.68%
01	3308	81,799.85	4,646.23	5.68%
01	3309	15,030.00	819.00	5.45%
01	3310	2,465,804.01	140,057.66	5.68%
01	3311	8,410.91	477.73	5.68%
01	3312	393,451.99	22,348.07	5.68%
01	3315	121,635.41	6,908.89	5.68%
01	3318	21,165.01	1,201.99	5.68%
01	4127	408,951.19	23,228.42	5.68%
01	4201	10,063.08	571.58	5.68%
01	4203	1,236,855.22	70,253.37	5.68%
01	5632	13,440.45	763.42	5.68%
01	6010	1,577,874.45	78,417.14	4.97%
01	6053	371,631.67	21,108.67	5.68%
01	6211	369,943.27	21,012.77	5.68%
01	6266	153,041.58	8,692.76	5.68%
01	6388	147,419.26	5,309.00	3.60%
01	6510	378,177.89	21,480.50	5.68%
. 01	6515	9,888.35	561.65	5.68%
01	6536	219,833.70	12,486.55	5.68%
01	6537	1,081,955.91	61,455.10	5.68%
01	6762	2,895,736.07	164,477.80	5.68%
01	7085	193,913.39	11,014.28	5.68%
01	7311	65,048.39	3,694.74	5.68%
01	7435	1,431,765.09	81,324.25	5.68%
01	8150	5,091,774.64	289,212.79	5.68%
13	5310	5,135,461.16	256,773.04	5.00%

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Unaudited Actuals 2022-23 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

56 72538 0000000 Form ICR D8A4YBACSY(2022-23)

 13
 5320
 385,307.75
 19,265.38
 5.00%

 13
 5330
 175,317.76
 8,765.88
 5.00%

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: ICR, Version 4

Page 90 of 101

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	2,674,409.10		1,340,133.87	4,014,542.97
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,674,409.10	0.00	1,340,133.87	4,014,542.97
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,056,016.29		0.00	2,056,016.29
2. Classified Salaries	2000-2999	81,422.25		0.00	81,422.25
3. Employ ee Benefits	3000-3999	502,856.49		0.00	502,856.49
4. Books and Supplies	4000-4999	491.50		468,360.93	468,852.43
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	33,622.57			33,622.57
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			58,839.71	58,839.71
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,674,409.10	0.00	527,200.64	3,201,609.74
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	812,933.23	812,933.23

D. COMMENTS:

Expenditures in Object 5800 are digital subscriptions for adopted curriculum and instructional materials.

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.

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

56 72538 0000000 Form PCRAF D8A4YBACSY(2022-23)

			Teacher Full-Tir	me Equivalents		Classro	Classroom Units		
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	ibuted Expenditures, Funds 01, 09, and 62, Goals	5,286,650.74	356,657.95	15,761,518.40	20,320,150.25	20,241,523.22	0.00	5,616,328.47	
B. Enter Allocation F		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
	ation factors are only needed for a column if there are expenditures in line A.)		www.black.co.			. ,	-	vojima konjuliji kara kara kara kara kara kara kara kar	
Instructional Goals	Description		no marine de la companya del companya de la companya del companya de la companya					al perfective de la constant de la c	
0001	Pre-Kindergarten		77380003-00		- man		To present the second s	ng-pagament	
1110	Regular Education, K-12	658.00	658.00	658.00	658.00	658.00	658.00	1,913.00	
3100	Alternative Schools		***************************************	hal in delimination in the common description of the contract contract and the common			4.40		
3200	Continuation Schools						-		
3300	Independent Study Centers					***************************************		3	
3400	Opportunity Schools	3.00	3.00	3.00	3.00	3.00	3.00	6.00	
3550	Community Day Schools					***************************************			
3700	Specialized Secondary Programs			riol to contrato com consequences and contrato and contra					
3800	Career Technical Education							-	
4110	Regular Education, Adult								
4610	Adult Independent Study Centers								
4620	Adult Correctional Education								
4630	Adult Career Technical Education								
4760	Bilingual	12.00	12.00	12.00	12.00	12.00	12.00		
4850	Migrant Education								
5000-5999	Special Education (allocated to 5001)	58.00	58.00	58.00	58.00	58.00	58.00	227.00	
6000	ROC/P						5	On de Contraction	
Other Goals	Description								
7110	Nonagency - Educational	11/1/1/1	and the same				ACCORDANCE OF THE PROPERTY OF	Sparing Control of Con	
7150	Nonagency - Other								
8100	Community Services								
8500	Child Care and Development Services								
Other Funds	Description Adult Education (Fund 11)								
	Child Development (Fund 12)	8.00	8.00	8.00	8.00	8.00	8.00	A participant and the specific of the specific	
	Cafeteria (Funds 13 & 61)	1, 110, 20, 20, 40, 40.							
C. Total Allocation F	actors	739.00	739.00	739.00	739.00	739.00	739.00	2,146.00	

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Unaudited Actuals 2022-23 General Fund and Charter Schools Funds Program Cost Report

			Direct Costs				
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	828,316.04	0.00	828,316.04	52,902.60		881,218.64
1110	Regular Education, K-12	151,492,662.26	60, 181,043,25	211,673,705.51	13,519,102.34		225,192,807.85
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	460,242.69	267,258.17	727,500.86	46,463.77		773,964.63
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0,00	0.00	0.00	0.00		0.00
3800	Career Technical Education	9,982.81	0.00	9,982.81	637.58		10,620.39
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	2,184,454.57	1,006,221.93	3,190,676.50	203,781.01		3,394,457.51
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	26,063,095.34	5,457,491.06	31,520,586.40	2,013,145.81		33,533,732.21
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals				PORTON CONTRACTOR CONT			
7110	Nonagency - Educational	2,745.19	0.00	2,745.19	175.33		2,920.52
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	77,855.90	0.00	77,855.90	4,972.47		82,828.37
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs			M. Jordan Leider	da Marani da Yanzi da		المسيرة مشاهده معشف ومسوستمر بيشته يتعادمه	\$
	Food Services					497,359.70	497,359.70
	Enterprise .					0.00	0.00
· · · · ·	Facilities Acquisition & Construction		计图表表示			4,273,988.64	4,273,988.64
	Other Outgo					2,186,431.69	2,186,431,69
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		670,814.62	670,814.62	667,014.56	8-versive kieffeel	1,337,829.18
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)		Tall Name of	Karingana.	(284,804.30)		(284,804.30
	Total General Fund and Charter Schools Funds Expenditures	181,119,354.80	67,582,829.03	248,702,183.83	16,223,391.17	6,957,780,03	271.883.355.0

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

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals											2000		
0001	Pre-Kindergarten	412,509,31	294,671.53	121,135.20	0.00	0.00	0.00	0.00			0.00	0.00	828,316.04
1110	Regular Education, K-12	143,544,798.82	2,043,034.13	1,010,458.47	74,125.26	4,820,245.58	0.00	0.00			0.00	0.00	151,492,662.26
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	460,242.69	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	460,242.69
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	9,558.64	0.00	0.00	0.00	424.17	0.00	0.00			0.00	0.00	9,982.81
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	1,742,133.65	283,067.49	141,112.47	7,675.70	10,465.26	0.00	0.00			0.00	0.00	2,184,454.57
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	18,249,172.89	3,266,168.83	7,963.81	140,302.03	4,398,456.39	1,022.71	0.00			8.68	0.00	26,063,095.34
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										Security and the securi			
7110	Nonagency - Educational	2,745.19	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,745.19
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		52,274.76	0.00	25,581.14	0.00	77,855.90
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 0	harged Costs	164,421,161.19	5,886,941.98	1,280,669.95	222,102.99	9,229,591.40	1,022.71	0.00	52,274.76	0.00	25,589,82	0.00	181, 119, 354, 80

^{*} Functions 7100-7199 for goals 8100 and 8500

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

		Allocated Support Co	Allocated Support Costs (Based on factors input on Form PCRAF)			
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total	
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K–12	37,151,603.65	18,022,898.89	5,006,540.71	60,181,043.25	
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	169,384.21	82,171.27	15,702.69	267,258.17	
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	Bitingual	677,536.84	328,685.09	0.00	1.006,221.93	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	3,274,761.41	1,588,644.58	594,085.07	5,457,491.06	
6000	(ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds				gartana zakril		
	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	
	Child Development (Fund 12)	451,691.23	219,123.39	0.00	670,814.62	
= -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	
Total Allocated Support Costs		41,724,977.34	20,241,523.22	5,616,328.47	67,582,829.03	

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

56 72538 0000000 Form PCR D8A4YBACSY(2022-23)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,976,153.74
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	3,900.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210. Goal 0000, Objects 1000-7999)	11,348,607.40
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,179,534.34
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,508,195.48
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	181,119,354.80
2	Total Allocated Costs (from Form PCR, Column 2, Total)	67,582,829.03
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	248,702,183.83
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	819.08
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	9,772,065.96
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,772,885.04
D.	Total Direct Charged and Allocated Costs (B3 + C5)	258,475,068.87
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.39%

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

56 72538 0000000 Form PCR D8A4YBACSY(2022-23)

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)	497,359.70				497,359.70
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			4,273,988.64		4,273,988.64
Other Outgo (Objects 1000 - 7999)				2,186,431.69	2,186.431.69
Total Other Costs	497,359.70	0.00	4,273,988.64	2,186,431.69	6,957,780.03

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

Display - Exceptions Only

Oxnard Elementary Ventura County

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

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

GENERAL LEDGER CHECKS

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

RESOURCE	FUNCTION	VALUE	
3210	3700		(\$5,069.82)
ie to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3210	8500	(\$	196,246.54)
ie to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3212	1000	(\$	638,381.92)
ie to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3212	3140	(\$	464,539.91)
e to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3212	3600		(\$4,288.72)
e to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3212	7700		(\$4,855.74)
e to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3212	8500	(\$96,125.00)
e to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3214	1000	(\$	484,536.77)
e to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3215	7200-7600	(\$76,806.46)
ie to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3215	7700	(\$	109,619.62)
ie to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
3218	1000	(\$23,783.49)
ie to FPM audit - PY expenditures	unallowable resulting in neg	ative expenditures in CY	
	3210 le to FPM audit - PY expenditures 3210 le to FPM audit - PY expenditures 3212 le to FPM audit - PY expenditures 3215	3210 3700 le to FPM audit - PY expenditures unallowable resulting in neg 3210 8500 le to FPM audit - PY expenditures unallowable resulting in neg 3212 1000 le to FPM audit - PY expenditures unallowable resulting in neg 3212 3140 le to FPM audit - PY expenditures unallowable resulting in neg 3212 3600 le to FPM audit - PY expenditures unallowable resulting in neg 3212 7700 le to FPM audit - PY expenditures unallowable resulting in neg 3212 8500 le to FPM audit - PY expenditures unallowable resulting in neg 3214 1000 le to FPM audit - PY expenditures unallowable resulting in neg 3215 7200-7600 le to FPM audit - PY expenditures unallowable resulting in neg 3215 7200-7600 le to FPM audit - PY expenditures unallowable resulting in neg 3215 7700 le to FPM audit - PY expenditures unallowable resulting in neg 3215 7700 le to FPM audit - PY expenditures unallowable resulting in neg 3215 7700 le to FPM audit - PY expenditures unallowable resulting in neg 3218 1000	3210 3700 let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3210 8500 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3212 1000 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3212 3140 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3212 3600 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3212 7700 let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3212 8500 (let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3214 1000 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3215 7200-7600 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3215 7200-7600 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3215 7200-7600 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3215 7200-7600 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3215 7700 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3215 7700 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY 3215 7700 (\$ let to FPM audit - PY expenditures unallowable resulting in negative expenditures in CY

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

Exception

FUND	RESOURCE	OBJECT	VALUE	
01	0000	7130	(\$5,401.00)	
Explanation: P	Y Adjustment from state			
01	3210	6400	(\$5,069.82)	
Explanation: D	ue to FPM audit - PY expenditures	unallowable resulting i		
01	3210	2200	(\$5,948.49)	
Explanation: D	ue to FPM audit - PY expenditures	unallowable resulting i		
01	3210	3202	(\$1,231.32)	
Explanation: D	ue to FPM audit - PY expenditures	-	-	
01	3210	3302	(\$424.10)	
Explanation: D	ue to FPM audit - PY expenditures			
01	3210	3402	(\$1,475.49)	
Explanation: D	ue to FPM audit - PY expenditures			
01	3210	3602	(\$118.95)	
Explanation: D	ue to FPM audit - PY expenditures			
01	3210	3702	(\$454.41)	
Explanation: D	ue to FPM audit - PY expenditures	-		
01	3210	4400	(\$3,200.00)	
Explanation: D	ue to FPM audit - PY expenditures			
01	3210	6200	(\$196,246.54)	
•	ue to FPM audit - PY expenditures	-	-	
01	3212	5800	(\$1,567,461.11)	
•	ue to FPM audit - PY expenditures			
01	3212	4300	(\$654,669.83)	
•	ue to FPM audit - PY expenditures			
01	3212	6400	(\$59,970.59)	
•	ue to FPM audit - PY expenditures			
01	3212	6200	(\$96,125.00)	
•	ue to FPM audit - PY expenditures			
01	3214	8290	(\$484,536.77)	
•	ue to FPM audit - PY expenditures			
01	3214	4300	(\$550,401.31)	
•	ue to FPM audit - PY expenditures			
01	3215	5800	(\$80,401.67)	
•	ue to FPM audit - PY expenditures			
01	3215	6400	(\$109,619.62)	
	ue to FPM audit - PY expenditures		(\$993,733.59)	
01	3218	5100	,	
Explanation: D	ue to FPM audit - PY expenditures	unallowable resulting i	n negative experiditules in C r	
REV-POSITIVE 8979) are neg		sources, total revenues	s exclusive of contributions (objects 8000-	<u>ption</u>
FUND	RESOURCE	VALU	E	
01	3214	and an artifact of the Contract Contrac	(\$484,536.77)	
Explanation: D	ue to FPM audit			
12	6130		(\$6,187.50)	
Explanation: L closing	EA no longer operates preschool	program. This negative	revenue is a result of the FMV entry done at	

SUPPLEMENTAL CHECKS

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

Explanation: Based on ICR report, no program exceeds approved ICR.

Exception

SACS Web System - SACS V6.1

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Unaudited Actuals Budget 2023-24 Technical Review Checks

Phase - All

Display - Exceptions Only

Oxnard Elementary Ventura County

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

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (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)