

Central Unified School District



2022 - 2023 Unaudited Actuals

PRESENTED TO
BOARD OF TRUSTEES

September 12, 2023

KETTI DAVIS
SUPERINTENDENT

AMER IQBAL
CHIEF BUSINESS OFFICER

IRMA HICKS
PREPARED BY FCSS FINANCIAL ANALYST, RETIRED

4605 N. Polk Avenue, Fresno, CA 93722

Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

Trustee Area 1
Trustee Area 2
Trustee Area 3
Trustee Area 4
Trustee Area 5
Trustee Area 6
Trustee Area 7

Mr. Joshua Sellers
Ms. Yesenia Z. Carrillo
Mr. Phillip Cervantes
Mr. Nabil Kherfan
Mr. Richard A. Solis
Mr. Jeremy A. Mehling
Mr. Naindeep Singh Chann

SUPERINTENDENT'S EXECUTIVE CABINET

Superintendent
Assistant Superintendent, Educational Services
Assistant Superintendent, Chief Business Officer
Assistant Superintendent, Human Resources

Mrs. Ketti Davis
Mrs. Tami Boatright
Mr. Amer Iqbal
Mr. Jack Kelejian

TOTAL EMPLOYEES (includes vacant positions) as of 06/30/2023

Certificated	905.68 FTE
Classified	757.43 FTE
Management/Confidential/Supervisor – Certificated & Classified	197.63 FTE

STUDENT ENROLLMENT

District TK-12 Regular Education – 2023/24 Estimated CBEDS

16,020

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Chelan Shepherd, Principal
4885 North Biola
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Todd Bennett, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Paul Marashian, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Courtney Gendron, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
Erin Gunstream, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Erin English, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Marilyn Cano, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Central K-6
Wendy Slack, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Ann Marjollet, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Raul Diaz, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Joelle Mills, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Esther Kaercher, Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Nathaniel Mullen, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Tilley K-6
Kristen Ginger, Principal
2280 North Valentine
Fresno, CA 93722
(559) 512-6912

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Patricia McCurley Principal
4443 West Weldon
Fresno, CA 93722
(559)276-5270

Glacier Point Middle School
Adam Hogan, Principal
4055 N Bryan
Fresno, CA 93723
(559)276-3105

Rio Vista Middle School
Kinsie Fink, Principal
6240 West Palo Alto
Fresno, CA 93722
(559)276-3185

HIGH SCHOOLS

Central East
Brad Edmunds, Principal
3535 N. Cornelia
Fresno, CA 93722
(559)276-0280

Central
Dave Holtermann, Principal
2045 N. Dickenson
Fresno, CA 93723
(559)276-5276

Justin Garza
Harman Dhillon, Principal
4100 N Grantland Ave
Fresno, CA 93723
(559)275-4100

ADULT ED/ALTERNATIVE EDUCATION

Central Online School
Colette Bolger, Principal
2280 N Valentine
Fresno, CA 93722
(559) 276-3140

Pershing High School
Jill Young, Principal
855 West Nielsen
Fresno, CA 93706
(559)268-2277

Pathway Community Day
Jill Young, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

Central Learning Adult School Site/Alternative
Edward Robinson, Principal
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	55.05%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$279,156,978.85
	Appropriations Subject to Limit	\$189,367,422.78
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.71%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2023

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

GABRIEL HALLS

Name
SENIOR DIRECTOR

Title
(559) 265-3000

Telephone
ghalls@fcoe.org

E-mail Address

For School District:

IRMA HICKS

Name
RETIRED FISCAL ANALYST

Title
(559) 274-4700

Telephone
ihicks@centralusd.k12.ca.us

E-mail Address

**Fund 01 – General Fund
Unrestricted/Restricted**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	195,187,477.66	0.00	195,187,477.66	213,944,359.49	0.00	213,944,359.49	9.6%
2) Federal Revenue		8100-8299	0.00	29,651,036.17	29,651,036.17	0.00	45,470,472.42	45,470,472.42	53.4%
3) Other State Revenue		8300-8599	5,573,278.48	53,496,506.01	59,069,784.49	3,104,831.43	32,229,713.98	35,334,545.41	-40.2%
4) Other Local Revenue		8600-8799	2,746,941.19	12,218,227.40	14,965,168.59	742,318.32	12,564,079.53	13,306,397.85	-11.1%
5) TOTAL, REVENUES			203,507,697.33	95,365,769.58	298,873,466.91	217,791,509.24	90,264,265.93	308,055,775.17	3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	81,354,978.74	17,648,527.20	99,003,505.94	82,094,774.81	19,216,856.39	101,311,633.20	2.3%
2) Classified Salaries		2000-2999	27,029,201.69	9,918,672.61	36,947,874.30	27,811,864.66	10,533,726.39	38,345,591.05	3.8%
3) Employee Benefits		3000-3999	45,953,444.16	19,027,267.16	64,980,711.32	46,966,611.45	21,124,430.59	68,091,042.04	4.8%
4) Books and Supplies		4000-4999	5,706,947.68	8,655,732.24	14,362,679.92	7,686,569.90	51,002,852.58	58,689,422.48	308.6%
5) Services and Other Operating Expenditures		5000-5999	13,323,858.63	13,759,848.01	27,083,706.64	15,725,381.68	19,822,378.89	35,547,760.57	31.3%
6) Capital Outlay		6000-6999	5,228,324.62	11,887,169.06	17,115,493.68	9,805,700.42	6,726,339.89	16,532,040.31	-3.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	5,235,157.76	1,075,822.37	6,310,980.13	5,219,360.50	724,634.87	5,943,995.37	-5.8%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(3,077,164.00)	2,718,514.28	(358,649.72)	(6,958,646.97)	6,538,156.73	(420,490.24)	17.2%
9) TOTAL, EXPENDITURES		7300-7399	180,754,749.28	84,691,552.93	265,446,302.21	188,351,616.45	135,689,378.33	324,040,994.78	22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			22,752,948.05	10,674,216.65	33,427,164.70	29,439,892.79	(45,425,112.40)	(15,985,219.61)	-147.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	303.62	0.00	303.62	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	284,001.16	0.00	284,001.16	205,599.47	0.00	205,599.47	-27.6%
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	(26,635,390.82)	26,635,390.82	0.00	(24,571,245.96)	24,571,245.96	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,919,088.36)	26,635,390.82	(283,697.54)	(24,776,845.43)	24,571,245.96	(205,599.47)	-27.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(4,166,140.31)	37,309,607.47	33,143,467.16	4,663,047.36	(20,853,866.44)	(16,190,819.08)	-148.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	56,783,441.80	15,536,087.31	72,319,529.11	52,617,301.49	52,845,694.78	105,462,996.27	45.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2022-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			56,783,441.80	15,536,087.31	72,319,529.11	52,617,301.49	52,845,694.78	105,462,996.27	45.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,783,441.80	15,536,087.31	72,319,529.11	52,617,301.49	52,845,694.78	105,462,996.27	45.8%
2) Ending Balance, June 30 (E + F1e)			52,617,301.49	52,845,694.78	105,462,996.27	57,280,348.85	31,991,828.34	89,272,177.19	-15.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	24,112.00	0.00	24,112.00	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	52,845,694.78	52,845,694.78	0.00	35,418,377.11	35,418,377.11	-33.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	26,571,246.53	0.00	26,571,246.53	16,571,247.00	0.00	16,571,247.00	-37.6%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	0000	9780			0.00			0.00	
	0000	9780							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,998,471.48	0.00	12,998,471.48	13,286,500.00	0.00	13,286,500.00	2.2%
Unassigned/Unappropriated Amount		9790	12,998,471.48	0.00	12,998,471.48	27,422,601.85	(3,426,548.77)	23,996,053.08	84.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	67,958,510.53	55,167,378.30	123,125,888.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,147,924.88)	0.00	(3,147,924.88)				
b) in Banks		9120	23,051.80	0.00	23,051.80				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	3,170.00	0.00	3,170.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,388,235.78	13,112,454.66	14,500,690.44				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	347,132.05	0.00	347,132.05				
6) Stores		9320	24,112.00	0.00	24,112.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			66,621,287.28	68,279,832.96	134,901,120.24				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	12,684,845.36	9,199,664.49	21,884,509.85				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,319,140.43	0.00	1,319,140.43				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	6,234,473.69	6,234,473.69				
6) TOTAL, LIABILITIES			14,003,985.79	15,434,138.18	29,438,123.97				
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			52,617,301.49	52,845,694.78	105,462,996.27				
(must agree with line F2) (G10 + H2) - (I6 + J2)									
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	160,735,181.00	0.00	160,735,181.00	148,536,798.79	0.00	148,536,798.79	-7.6%
Education Protection Account State Aid - Current Year		8012	12,623,459.00	0.00	12,623,459.00	44,766,319.00	0.00	44,766,319.00	254.6%
State Aid - Prior Years		8019	(84,415.00)	0.00	(84,415.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	141,298.00	0.00	141,298.00	141,298.00	0.00	141,298.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,670.71	0.00	2,670.71	2,348.00	0.00	2,348.00	-12.1%
County & District Taxes									
Secured Roll Taxes		8041	21,973,065.88	0.00	21,973,065.88	21,871,766.00	0.00	21,871,766.00	-0.5%
Unsecured Roll Taxes		8042	994,032.49	0.00	994,032.49	902,179.00	0.00	902,179.00	-9.2%
Prior Years' Taxes		8043	114,727.61	0.00	114,727.61	87,469.00	0.00	87,469.00	-23.8%
Supplemental Taxes		8044	492,241.98	0.00	492,241.98	428,807.00	0.00	428,807.00	-12.9%

Description			Resource Codes		Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)					8045	(730,019.43)	0.00	(730,019.43)	(1,647,299.00)	0.00	(1,647,299.00)	125.7%
Community Redevelopment Funds (SB 617/699/1992)					8047	267,526.69	0.00	267,526.69	227,267.00	0.00	227,267.00	-15.0%
Penalties and Interest from Delinquent Taxes					8048	28,726.81	0.00	28,726.81	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)												
Royalties and Bonuses					8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes					8082	3,150.44	0.00	3,150.44	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment					8089	(1,575.22)	0.00	(1,575.22)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources						196,560,070.96	0.00	196,560,070.96	215,316,952.79	0.00	215,316,952.79	9.5%
LCFF Transfers												
Unrestricted LCFF Transfers - Current Year			0000		8091	(1,372,593.30)		(1,372,593.30)	(1,372,593.30)		(1,372,593.30)	0.0%
All Other LCFF Transfers - Current Year			All Other		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes					8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers					8097	0.00	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						195,187,477.66	0.00	195,187,477.66	213,944,359.49	0.00	213,944,359.49	9.6%
FEDERAL REVENUE												
Maintenance and Operations					8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement					8181	0.00	3,175,390.00	3,175,390.00	0.00	3,269,671.00	3,269,671.00	3.0%
Special Education Discretionary Grants					8182	0.00	638,853.15	638,853.15	0.00	350,314.04	350,314.04	-45.2%
Child Nutrition Programs					8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities					8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds					8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds					8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds					8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA					8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs					8285	0.00	95,686.81	95,686.81	0.00	115,200.00	115,200.00	20.4%
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		8,447,768.04	8,447,768.04		7,234,933.75	7,234,933.75	-14.4%
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		1,690,268.42	1,690,268.42		721,566.00	721,566.00	-57.3%
Title III, Part A, Immigrant Student Program			4201		8290		21,643.00	21,643.00		5,000.00	5,000.00	-76.9%
Title III, Part A, English Learner Program			4203		8290		240,612.56	240,612.56		428,738.44	428,738.44	78.2%
Public Charter Schools Grant Program (PCSGP)			4610		8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,977,247.63	1,977,247.63		1,805,013.58	1,805,013.58	-8.7%
				120,751.35	120,751.35		317,963.38	317,963.38	163.3%
	Career and Technical Education	8290							
	All Other Federal Revenue	8290	0.00	13,242,815.21	13,242,815.21	0.00	31,222,072.23	31,222,072.23	135.8%
TOTAL, FEDERAL REVENUE			0.00	29,651,036.17	29,651,036.17	0.00	45,470,472.42	45,470,472.42	53.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	116,625.00	0.00	116,625.00	79,709.00	0.00	79,709.00	-31.7%
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	1,948,319.00	1,948,319.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	628,327.00	0.00	628,327.00	628,327.00	0.00	628,327.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,987,943.64	1,496,855.56	4,484,799.22	2,396,795.43	919,605.47	3,316,400.90	-26.1%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		782,150.23	782,150.23		803,651.19	803,651.19	2.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,840,382.84	49,269,181.20	51,109,564.04	0.00	30,506,457.32	30,506,457.32	-40.3%
TOTAL, OTHER STATE REVENUE			5,573,278.48	53,496,506.01	59,069,784.49	3,104,831.43	32,229,713.98	35,334,545.41	-40.2%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	31,652.93	31,652.93	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	46,111.20	0.00	46,111.20	8,095.20	0.00	8,095.20	-82.4%
Interest		8660	1,924,636.43	0.00	1,924,636.43	350,000.00	0.00	350,000.00	-81.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	575,917.53	575,917.53	0.00	562,308.84	562,308.84	-2.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,500.00	0.00	6,500.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	1,575.22	0.00	1,575.22	0.00	0.00	0.00	-100.0%
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	768,118.34	2,568,209.47	3,356,327.81	384,223.12	2,792,344.69	3,176,567.81	-5.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,022,447.47	9,022,447.47		9,209,426.00	9,209,426.00	2.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,746,941.19	12,218,227.40	14,965,168.59	742,318.32	12,564,079.53	13,306,397.85	-11.1%
TOTAL, REVENUES			203,507,697.33	95,365,769.58	298,873,466.91	217,791,509.24	90,264,265.93	308,055,775.17	3.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,362,293.51	12,685,003.97	75,047,297.48	63,500,891.34	13,498,397.06	76,999,288.40	2.6%
Certificated Pupil Support Salaries		1200	8,807,443.50	2,990,670.26	11,798,113.76	8,970,989.15	3,533,978.94	12,504,968.09	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,987,604.31	702,267.55	9,689,871.86	8,636,311.13	750,842.89	9,387,154.02	-3.1%
Other Certificated Salaries		1900	1,197,637.42	1,270,585.42	2,468,222.84	986,583.19	1,433,639.50	2,420,222.69	-1.9%
TOTAL, CERTIFICATED SALARIES			81,354,978.74	17,648,527.20	99,003,505.94	82,094,774.81	19,216,858.39	101,311,633.20	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,701,886.42	5,643,401.09	7,345,287.51	1,860,689.40	5,615,232.45	7,475,921.85	1.8%
Classified Support Salaries		2200	14,114,100.56	2,954,986.88	17,069,087.44	14,558,480.60	3,375,557.14	17,934,037.74	5.1%
Classified Supervisors' and Administrators' Salaries		2300	1,981,454.42	576,200.05	2,557,654.47	1,948,125.76	587,820.20	2,535,945.96	-0.8%
Clerical, Technical and Office Salaries		2400	6,518,856.07	439,113.91	6,957,969.98	6,434,465.16	553,098.30	6,987,563.46	0.4%
Other Classified Salaries		2900	2,712,904.22	304,970.68	3,017,874.90	3,010,103.74	402,018.30	3,412,122.04	13.1%
TOTAL, CLASSIFIED SALARIES			27,029,201.69	9,918,672.61	36,947,874.30	27,811,864.66	10,533,726.39	38,345,591.05	3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,892,263.10	11,162,258.75	26,054,521.85	15,861,431.74	12,172,246.03	28,033,677.77	7.6%
PERS		3201-3202	6,007,193.46	2,231,680.01	8,238,873.47	6,296,334.47	2,432,386.98	8,728,721.45	5.9%
OASDI/Medicare/Alternative		3301-3302	3,073,850.51	981,695.92	4,055,546.43	3,323,126.85	1,066,934.79	4,410,061.64	8.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	17,679,278.81	4,119,426.22	21,798,705.03	17,091,217.56	4,534,736.87	21,625,954.43	-0.8%
Unemployment Insurance		3501-3502	542,108.74	135,349.77	677,458.51	553,701.22	443,085.94	996,787.16	47.1%
Workers' Compensation		3601-3602	1,505,597.93	396,856.49	1,902,454.42	1,586,733.84	455,039.98	2,041,773.82	7.3%
OPEB, Allocated		3701-3702	2,253,151.61	0.00	2,253,151.61	2,254,065.77	0.00	2,254,065.77	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,953,444.16	19,027,267.16	64,980,711.32	46,986,611.45	21,124,430.59	68,091,042.04	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	801,389.47	1,600,818.75	2,402,208.22	904,252.42	1,363,367.13	2,267,619.55	-5.6%
Books and Other Reference Materials		4200	112,757.97	241,924.82	354,682.79	129,287.32	102,148.96	231,436.28	-34.7%
Materials and Supplies		4300	3,856,400.55	4,350,457.03	8,206,857.58	4,199,214.48	47,992,214.12	52,191,428.60	535.9%
Noncapitalized Equipment		4400	936,399.69	2,462,531.64	3,398,931.33	2,453,815.68	1,545,122.37	3,998,938.05	17.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,706,947.68	8,655,732.24	14,362,679.92	7,686,569.90	51,002,852.58	58,689,422.48	308.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	43,239.70	7,729,435.03	7,772,674.73	84,335.00	11,540,276.56	11,624,611.56	49.6%
Travel and Conferences		5200	248,017.35	265,234.88	513,252.23	357,037.30	407,922.46	764,959.76	49.0%
Dues and Memberships		5300	51,597.19	31,409.00	83,006.19	58,135.51	33,354.00	91,489.51	10.2%
Insurance		5400 - 5450	1,682,677.88	1,708.39	1,684,386.27	2,582,464.32	1,709.00	2,584,173.32	53.4%
Operations and Housekeeping Services		5500	4,690,287.59	72,168.00	4,762,455.59	4,863,654.03	72,600.00	4,936,254.03	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,506,435.69	1,616,935.20	3,123,370.89	1,809,868.99	1,833,854.72	3,643,723.71	16.7%
Transfers of Direct Costs		5710	(122,786.97)	122,786.97	0.00	(118,309.49)	118,309.49	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	43,177.56	18,508.36	61,685.92	(15,168.42)	16,689.92	1,521.50	-97.5%
Professional/Consulting Services and Operating Expenditures		5800	4,739,021.52	3,770,414.66	8,509,436.18	5,456,273.19	4,269,132.52	9,725,405.71	14.3%
Communications		5900	442,191.12	131,247.52	573,438.64	647,091.25	1,528,530.22	2,175,621.47	279.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,323,858.63	13,759,848.01	27,083,706.64	15,725,381.68	19,822,378.89	35,547,760.57	31.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	86,458.90	4,557,514.90	4,643,973.80	92,218.00	1,697,938.00	1,790,156.00	-61.5%
Buildings and Improvements of Buildings		6200	1,048,832.24	0.00	1,048,832.24	3,859,114.00	0.00	3,859,114.00	267.9%
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	2,772,809.83	5,388,715.83	8,161,525.66	4,124,560.24	1,922,615.56	6,047,175.80	-25.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	1,320,223.65	1,940,938.33	3,261,161.98	1,729,808.18	3,105,786.33	4,835,594.51	48.3%
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			5,228,324.62	11,887,169.06	17,115,493.68	9,805,700.42	6,726,339.89	16,532,040.31	-3.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,486,084.00	310,516.50	1,796,600.50	1,304,212.00	360,800.00	1,665,012.00	-7.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,055,126.46	2,493.26	1,057,619.72	1,055,297.43	2,493.26	1,057,790.69	0.0%
Other Debt Service - Principal		7439	2,693,947.30	762,812.61	3,456,759.91	2,859,851.07	361,341.61	3,221,192.68	-6.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,235,157.76	1,075,822.37	6,310,980.13	5,219,360.50	724,634.87	5,943,995.37	-5.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,718,514.28)	2,718,514.28	0.00	(6,538,156.73)	6,538,156.73	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(358,649.72)	0.00	(358,649.72)	(420,490.24)	0.00	(420,490.24)	17.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,077,164.00)	2,718,514.28	(358,649.72)	(6,958,646.97)	6,538,156.73	(420,490.24)	17.2%
TOTAL, EXPENDITURES			180,754,749.28	84,691,552.93	265,446,302.21	188,351,616.45	135,689,378.33	324,040,994.78	22.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	303.62	0.00	303.62	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			303.62	0.00	303.62	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	284,001.16	0.00	284,001.16	205,599.47	0.00	205,599.47	-27.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			284,001.16	0.00	284,001.16	205,599.47	0.00	205,599.47	-27.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,635,390.82)	26,635,390.82	0.00	(24,571,245.96)	24,571,245.96	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			(26,635,390.82)	26,635,390.82	0.00	(24,571,245.96)	24,571,245.96	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(26,919,088.36)	26,635,390.82	(283,697.54)	(24,776,845.43)	24,571,245.96	(205,599.47)	-27.5%

Description			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	195,187,477.66	0.00	195,187,477.66	213,944,359.49	0.00	213,944,359.49	9.6%
2) Federal Revenue		8100-8299	0.00	29,651,036.17	29,651,036.17	0.00	45,470,472.42	45,470,472.42	53.4%
3) Other State Revenue		8300-8599	5,573,278.48	53,496,506.01	59,069,784.49	3,104,831.43	32,229,713.98	35,334,545.41	-40.2%
4) Other Local Revenue		8600-8799	2,746,941.19	12,218,227.40	14,965,168.59	742,318.32	12,564,079.53	13,306,397.85	-11.1%
5) TOTAL, REVENUES			203,507,697.33	95,365,769.58	298,873,466.91	217,791,509.24	90,264,265.93	308,055,775.17	3.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		91,746,059.35	47,386,257.75	139,132,317.10	94,046,742.87	96,805,237.22	190,851,980.09	37.2%
2) Instruction - Related Services	2000-2999		22,439,941.85	5,922,753.34	28,362,695.19	22,331,088.92	7,777,723.64	30,108,812.56	6.2%
3) Pupil Services	3000-3999		23,654,215.45	7,989,993.83	31,644,209.28	25,648,509.45	8,706,278.60	34,354,788.05	8.6%
4) Ancillary Services	4000-4999		4,616,054.12	306,201.65	4,922,255.77	6,310,062.95	132,960.81	6,443,023.76	30.9%
5) Community Services	5000-5999		207,184.02	303,915.56	511,099.58	204,094.58	290,705.68	494,800.26	-3.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,367,477.42	3,323,817.56	13,691,294.98	7,572,959.99	7,432,991.21	15,005,951.20	9.6%
8) Plant Services	8000-8999		22,488,579.31	18,382,790.87	40,871,370.18	27,018,797.19	13,818,846.30	40,837,643.49	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	5,235,237.76	1,075,822.37	6,311,060.13	5,219,360.50	724,634.87	5,943,995.37	-5.8%
10) TOTAL, EXPENDITURES			180,754,749.28	84,691,552.93	265,446,302.21	188,351,616.45	135,689,378.33	324,040,994.78	22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			22,752,948.05	10,674,216.65	33,427,164.70	29,439,892.79	(45,425,112.40)	(15,985,219.61)	-147.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	303.62	0.00	303.62	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	284,001.16	0.00	284,001.16	205,599.47	0.00	205,599.47	-27.6%
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							0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,635,390.82)	26,635,390.82	0.00	(24,571,245.96)	24,571,245.96	0.00	0.0%
			(26,919,088.36)	26,635,390.82	(283,697.54)	(24,776,845.43)	24,571,245.96	(205,599.47)	-27.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(4,166,140.31)	37,309,607.47	33,143,467.16	4,663,047.36	(20,853,866.44)	(16,190,819.08)	-148.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	56,783,441.80	15,536,087.31	72,319,529.11	52,617,301.49	52,845,694.78	105,462,996.27	45.8%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,783,441.80	15,536,087.31	72,319,529.11	52,617,301.49	52,845,694.78	105,462,996.27	45.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,783,441.80	15,536,087.31	72,319,529.11	52,617,301.49	52,845,694.78	105,462,996.27	45.8%
2) Ending Balance, June 30 (E + F1e)			52,617,301.49	52,845,694.78	105,462,996.27	57,280,348.85	31,991,828.34	89,272,177.19	-15.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	24,112.00	0.00	24,112.00	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	52,845,694.78	52,845,694.78	0.00	35,418,377.11	35,418,377.11	-33.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	26,571,246.53	0.00	26,571,246.53	16,571,247.00	0.00	16,571,247.00	-37.6%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	0000	9780			0.00			0.00	
	0000	9780							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,998,471.48	0.00	12,998,471.48	13,286,500.00	0.00	13,286,500.00	2.2%
Unassigned/Unappropriated Amount		9790	12,998,471.48	0.00	12,998,471.48	27,422,601.85	(3,426,548.77)	23,996,053.08	84.6%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	10,768,289.76	10,535,536.01
6266	Educator Effectiveness, FY 2021-22	3,195,729.81	1,875,281.69
6300	Lottery: Instructional Materials	849,186.27	595,628.27
6331	CA Community Schools Partnership Act - Planning Grant	168,092.69	168,092.69
6512	Special Ed: Mental Health Services	168,931.00	337,862.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	33,792.24	11,479.24
6537	Special Ed: Learning Recovery Support	125,703.41	0.00
6547	Special Education Early Intervention Preschool Grant	1,352,975.00	102,817.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	8,876,095.51	16,558,752.84
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	171,899.93	0.00
7029	Child Nutrition: Food Service Staff Training Funds	67,839.61	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,948,319.00	1,948,319.00
7311	Classified School Employee Professional Development Block Grant	69,491.53	0.00
7412	A-G Access/Success Grant	725,677.78	0.00
7413	A-G Learning Loss Mitigation Grant	320,689.00	320,689.00
7425	Expanded Learning Opportunities (ELO) Grant	718,233.38	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	256,881.39	256,881.39
7435	Learning Recovery Emergency Block Grant	20,117,721.64	0.00
7610	Other Restricted State	123,767.00	123,767.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	211,029.30	211,029.30
9010	Other Restricted Local	2,575,349.53	2,372,241.68
Total, Restricted Balance		52,845,694.78	35,418,377.11

**Fund 08 – Student Activity Special
Revenue Fund**

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	2,065,461.22	0.00	-100.0%
5) TOTAL, REVENUES			2,065,461.22	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	1,310,653.59	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	617,142.05	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,927,795.64	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			137,665.58	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)			137,665.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	969,530.66	1,107,196.24	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			969,530.66	1,107,196.24	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			969,530.66	1,107,196.24	14.2%
2) Ending Balance, June 30 (E + F1e)			1,107,196.24	1,107,196.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,107,196.24	1,107,196.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,107,196.24		
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			1,107,196.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,107,196.24		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	2,065,461.22	0.00	-100.0%
TOTAL, REVENUES			2,065,461.22	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					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,310,653.59	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,310,653.59	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	617,142.05	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			617,142.05	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,927,795.64	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

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	2,065,461.22	0.00	-100.0%
5) TOTAL, REVENUES			2,065,461.22	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		1,927,795.64	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,927,795.64	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			137,665.58	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)			137,665.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	969,530.66	1,107,196.24	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			969,530.66	1,107,196.24	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			969,530.66	1,107,196.24	14.2%
2) Ending Balance, June 30 (E + F1e)			1,107,196.24	1,107,196.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,107,196.24	1,107,196.24	0.0%
c) Committed					

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%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	1,107,196.24	1,107,196.24
Total, Restricted Balance		1,107,196.24	1,107,196.24

Fund 11 – Adult Education Fund

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	214,971.37	278,044.84	29.3%
3) Other State Revenue		8300-8599	1,228,449.00	1,167,120.00	-5.0%
4) Other Local Revenue		8600-8799	19,309.06	2,632.57	-86.4%
5) TOTAL, REVENUES			1,462,729.43	1,447,797.41	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	413,181.84	533,126.24	29.0%
2) Classified Salaries		2000-2999	241,314.78	261,168.65	8.2%
3) Employee Benefits		3000-3999	239,445.39	301,974.60	26.1%
4) Books and Supplies		4000-4999	139,482.72	552,932.92	296.4%
5) Services and Other Operating Expenditures		5000-5999	89,051.18	138,163.89	55.2%
6) Capital Outlay		6000-6999	10,797.36	21,666.00	100.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	42,482.26	66,482.06	56.5%
9) TOTAL, EXPENDITURES			1,175,755.53	1,875,514.36	59.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			286,973.90	(427,716.95)	-249.0%
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)			286,973.90	(427,716.95)	-249.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	843,537.51	1,130,511.41	34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			843,537.51	1,130,511.41	34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			843,537.51	1,130,511.41	34.0%
2) Ending Balance, June 30 (E + F1e)			1,130,511.41	702,794.46	-37.8%
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	901,956.46	497,039.49	-44.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	228,554.95	205,754.97	-10.0%
Adult Education Fund	0000	9780	228,554.95		
Adult Education Fund	0000	9780		205,754.97	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,001,492.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(29,151.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	276,957.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,214.06		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,259,513.09		
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	114,909.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,091.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			129,001.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,130,511.41		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	5,112.54	6,424.75	25.7%
All Other Federal Revenue	All Other	8290	209,858.83	271,620.09	29.4%
TOTAL, FEDERAL REVENUE			214,971.37	278,044.84	29.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	991,866.00	921,964.00	-7.0%
All Other State Revenue	All Other	8590	236,583.00	245,156.00	3.6%
TOTAL, OTHER STATE REVENUE			1,228,449.00	1,167,120.00	-5.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,759.06	2,523.50	-86.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	550.00	109.07	-80.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,309.06	2,632.57	-86.4%
TOTAL, REVENUES			1,462,729.43	1,447,797.41	-1.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	225,360.27	354,278.92	57.2%
Certificated Pupil Support Salaries		1200	5,058.26	4,548.96	-10.1%
Certificated Supervisors' and Administrators' Salaries		1300	182,763.31	174,298.36	-4.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			413,181.84	533,126.24	29.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	27,725.22	31,317.20	13.0%
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	213,589.56	229,851.45	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			241,314.78	261,168.65	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	92,752.61	138,776.91	49.6%
PERS		3201-3202	51,621.85	58,264.27	12.9%
OASDI/Medicare/Alternative		3301-3302	22,856.94	26,660.68	16.6%
Health and Welfare Benefits		3401-3402	59,650.10	62,881.69	5.4%
Unemployment Insurance		3501-3502	3,154.77	3,964.27	25.7%
Workers' Compensation		3601-3602	9,409.12	11,426.78	21.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			239,445.39	301,974.60	26.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	19,437.99	27,117.73	39.5%
Materials and Supplies		4300	82,693.99	468,592.96	466.7%
Noncapitalized Equipment		4400	37,350.74	57,222.23	53.2%
TOTAL, BOOKS AND SUPPLIES			139,482.72	552,932.92	296.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,336.64	23,000.00	589.3%
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	4,241.98	3,529.28	-16.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,735.33	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	76,737.23	111,634.61	45.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,051.18	138,163.89	55.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,797.36	21,666.00	100.7%
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			10,797.36	21,666.00	100.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	42,482.26	66,482.06	56.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,482.26	66,482.06	56.5%
TOTAL, EXPENDITURES			1,175,755.53	1,875,514.36	59.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	214,971.37	278,044.84	29.3%
3) Other State Revenue		8300-8599	1,228,449.00	1,167,120.00	-5.0%
4) Other Local Revenue		8600-8799	19,309.06	2,632.57	-86.4%
5) TOTAL, REVENUES			1,462,729.43	1,447,797.41	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		491,444.07	1,074,721.53	118.7%
2) Instruction - Related Services	2000-2999		634,395.76	727,706.02	14.7%
3) Pupil Services	3000-3999		7,433.44	6,604.75	-11.1%
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		42,482.26	66,482.06	56.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,175,755.53	1,875,514.36	59.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			286,973.90	(427,716.95)	-249.0%
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)			286,973.90	(427,716.95)	-249.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	843,537.51	1,130,511.41	34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			843,537.51	1,130,511.41	34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			843,537.51	1,130,511.41	34.0%
2) Ending Balance, June 30 (E + F1e)			1,130,511.41	702,794.46	-37.8%
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	901,956.46	497,039.49	-44.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	228,554.95	205,754.97	-10.0%
Adult Education Fund	0000	9780	228,554.95		
Adult Education Fund	0000	9780		205,754.97	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
6371	CalWORKs for ROCP or Adult Education	309,305.00	208,295.00
6391	Adult Education Program	401,859.92	97,952.95
9010	Other Restricted Local	190,791.54	190,791.54
Total, Restricted Balance		901,956.46	497,039.49

Fund 12 – Child Development Fund

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,006,562.80	1,117,757.00	11.0%
4) Other Local Revenue		8600-8799	113,440.34	46,759.74	-58.8%
5) TOTAL, REVENUES			1,120,003.14	1,164,516.74	4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	89,296.89	84,272.14	-5.6%
2) Classified Salaries		2000-2999	548,159.63	552,947.16	0.9%
3) Employee Benefits		3000-3999	272,761.32	276,662.66	1.4%
4) Books and Supplies		4000-4999	60,222.57	356,248.62	491.6%
5) Services and Other Operating Expenditures		5000-5999	29,022.17	55,901.12	92.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,100.22	59,659.99	740.3%
9) TOTAL, EXPENDITURES			1,006,562.80	1,385,691.69	37.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			113,440.34	(221,174.95)	-295.0%
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)			113,440.34	(221,174.95)	-295.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	409,318.35	522,758.69	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409,318.35	522,758.69	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			409,318.35	522,758.69	27.7%
2) Ending Balance, June 30 (E + F1e)			522,758.69	301,583.74	-42.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	495,024.61	271,589.92	-45.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,734.08	29,993.82	8.1%
Child Development Fund	0000	9780	27,734.08		
Child Development Fund	0000	9780		29,993.82	
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	465,246.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,715.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	116,851.51		
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			564,383.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	38,890.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,734.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			41,624.80		
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)			522,758.69		
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	996,806.80	1,108,166.00	11.2%
All Other State Revenue	All Other	8590	9,756.00	9,591.00	-1.7%
TOTAL, OTHER STATE REVENUE			1,006,562.80	1,117,757.00	11.0%
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	11,315.34	2,259.74	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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	102,125.00	44,500.00	-56.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			113,440.34	46,759.74	-58.8%
TOTAL, REVENUES			1,120,003.14	1,164,516.74	4.0%
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	89,296.89	84,272.14	-5.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			89,296.89	84,272.14	-5.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	229,830.66	251,540.98	9.4%
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	23,726.60	21,752.01	-8.3%
Other Classified Salaries		2900	294,602.37	279,654.17	-5.1%
TOTAL, CLASSIFIED SALARIES			548,159.63	552,947.16	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,989.48	27,006.37	-15.6%
PERS		3201-3202	98,494.52	108,300.96	10.0%
OASDI/Medicare/Alternative		3301-3302	37,340.41	40,192.52	7.6%
Health and Welfare Benefits		3401-3402	92,644.53	88,807.21	-4.1%
Unemployment Insurance		3501-3502	3,119.43	3,078.04	-1.3%
Workers' Compensation		3601-3602	9,172.95	9,277.56	1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			272,761.32	276,662.66	1.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	744.57	7,655.04	928.1%
Materials and Supplies		4300	57,391.55	344,245.58	499.8%
Noncapitalized Equipment		4400	2,086.45	4,348.00	108.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,222.57	356,248.62	491.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,993.17	27,696.00	454.7%
Dues and Memberships		5300	450.00	2,100.00	366.7%
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	8,169.24	14,303.12	75.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,024.34	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,382.00	11,702.00	12.7%
Communications		5900	3.42	100.00	2,824.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,022.17	55,901.12	92.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,100.22	59,659.99	740.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,100.22	59,659.99	740.3%
TOTAL, EXPENDITURES			1,006,562.80	1,385,691.69	37.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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	1,006,562.80	1,117,757.00	11.0%
4) Other Local Revenue		8600-8799	113,440.34	46,759.74	-58.8%
5) TOTAL, REVENUES			1,120,003.14	1,164,516.74	4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		788,349.86	1,104,093.33	40.1%
2) Instruction - Related Services	2000-2999		211,112.72	221,938.37	5.1%
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		7,100.22	59,659.99	740.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,006,562.80	1,385,691.69	37.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			113,440.34	(221,174.95)	-295.0%
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)			113,440.34	(221,174.95)	-295.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	409,318.35	522,758.69	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409,318.35	522,758.69	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			409,318.35	522,758.69	27.7%
2) Ending Balance, June 30 (E + F1e)			522,758.69	301,583.74	-42.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	495,024.61	271,589.92	-45.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,734.08	29,993.82	8.1%
Child Development Fund	0000	9780	27,734.08		
Child Development Fund	0000	9780		29,993.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	1,830.92	1,830.92
6130	Child Development: Center-Based Reserve Account	167,634.00	167,634.00
9010	Other Restricted Local	325,559.69	102,125.00
Total, Restricted Balance		495,024.61	271,589.92

Fund 13 – Cafeteria Fund

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	8,798,926.55	8,200,000.00	-6.8%
3) Other State Revenue		8300-8599	2,937,122.30	600,000.00	-79.6%
4) Other Local Revenue		8600-8799	384,682.22	174,366.08	-54.7%
5) TOTAL, REVENUES			12,120,731.07	8,974,366.08	-26.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,058,056.76	3,174,397.28	3.8%
3) Employee Benefits		3000-3999	1,458,541.17	1,503,090.39	3.1%
4) Books and Supplies		4000-4999	5,389,617.74	5,307,294.94	-1.5%
5) Services and Other Operating Expenditures		5000-5999	241,479.57	318,400.54	31.9%
6) Capital Outlay		6000-6999	254,976.54	82,812.65	-67.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	309,067.24	294,348.25	-4.8%
9) TOTAL, EXPENDITURES			10,711,739.02	10,680,344.05	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,408,992.05	(1,705,977.97)	-221.1%
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)			1,408,992.05	(1,705,977.97)	-221.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,412,765.76	5,821,757.81	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,412,765.76	5,821,757.81	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,412,765.76	5,821,757.81	31.9%
2) Ending Balance, June 30 (E + F1e)			5,821,757.81	4,115,779.84	-29.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,912.62	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,469,061.17	3,808,450.45	-30.4%
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	295,784.02	308,784.02	4.4%
Cafeteria Special Revenue Fund	0000	9780	295,784.02		
Cafeteria Special Revenue Fund	0000	9780		308,784.02	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,454.63)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,006,999.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(136,784.00)		
b) in Banks		9120	51,541.03		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,233,673.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	33,001.95		
6) Stores		9320	56,912.62		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,245,344.12		
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	99,090.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	324,496.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			423,586.31		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,821,757.81		
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,798,926.55	8,200,000.00	-6.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,798,926.55	8,200,000.00	-6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,937,122.30	600,000.00	-79.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,937,122.30	600,000.00	-79.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	246,130.91	150,000.00	-39.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	83,778.30	13,000.00	-84.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	54,773.01	11,366.08	-79.2%
TOTAL, OTHER LOCAL REVENUE			384,682.22	174,366.08	-54.7%
TOTAL, REVENUES			12,120,731.07	8,974,366.08	-26.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,430,639.03	2,589,409.17	6.5%
Classified Supervisors' and Administrators' Salaries		2300	408,494.41	369,819.60	-9.5%
Clerical, Technical and Office Salaries		2400	181,368.52	175,168.51	-3.4%
Other Classified Salaries		2900	37,554.80	40,000.00	6.5%
TOTAL, CLASSIFIED SALARIES			3,058,056.76	3,174,397.28	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
PERS		3201-3202	732,004.37	722,759.95	-1.3%
QASDI/Medicare/Alternative		3301-3302	220,981.61	220,608.68	-0.2%
Health and Welfare Benefits		3401-3402	446,477.24	502,984.01	12.7%
Unemployment Insurance		3501-3502	15,042.31	14,595.37	-3.0%
Workers' Compensation		3601-3602	44,035.64	42,142.38	-4.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,458,541.17	1,503,090.39	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	750,574.33	987,317.79	31.5%
Noncapitalized Equipment		4400	28,048.58	37,697.70	34.4%
Food		4700	4,610,994.83	4,282,279.45	-7.1%
TOTAL, BOOKS AND SUPPLIES			5,389,617.74	5,307,294.94	-1.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,006.81	9,688.54	21.0%
Dues and Memberships		5300	1,739.39	1,739.39	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	208,726.85	228,265.46	9.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(71,571.59)	(1,521.50)	-97.9%
Professional/Consulting Services and Operating Expenditures		5800	94,495.69	80,057.21	-15.3%
Communications		5900	82.42	171.44	108.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			241,479.57	318,400.54	31.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	254,976.54	82,812.65	-67.5%
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			254,976.54	82,812.65	-67.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	309,067.24	294,348.25	-4.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			309,067.24	294,348.25	-4.8%
TOTAL, EXPENDITURES			10,711,739.02	10,680,344.05	-0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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%
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	8,798,926.55	8,200,000.00	-6.8%
3) Other State Revenue		8300-8599	2,937,122.30	600,000.00	-79.6%
4) Other Local Revenue		8600-8799	384,682.22	174,366.08	-54.7%
5) TOTAL, REVENUES			12,120,731.07	8,974,366.08	-26.0%
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		10,402,671.78	10,385,995.80	-0.2%
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		309,067.24	294,348.25	-4.8%
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			10,711,739.02	10,680,344.05	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,408,992.05	(1,705,977.97)	-221.1%
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)			1,408,992.05	(1,705,977.97)	-221.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,412,765.76	5,821,757.81	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,412,765.76	5,821,757.81	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,412,765.76	5,821,757.81	31.9%
2) Ending Balance, June 30 (E + F1e)			5,821,757.81	4,115,779.84	-29.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,912.62	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,469,061.17	3,808,450.45	-30.4%
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	295,784.02	308,784.02	4.4%
Cafeteria Special Revenue Fund	0000	9780	295,784.02		
Cafeteria Special Revenue Fund	0000	9780		308,784.02	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,454.63)	New

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

10 73965 0000000
Form 13
DBASSTTEK5(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)	3,895,487.03	2,642,888.59
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	708,406.33	805,210.25
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	148,352.37	0.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	64,357.26	8,383.26
5810	Other Restricted Federal	5,814.00	0.00
9010	Other Restricted Local	646,644.18	351,968.35
Total, Restricted Balance		5,469,061.17	3,808,450.45

**Fund 14 – Deferred Maintenance
Fund**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,372,593.30	1,372,593.30	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	22,803.99	2,000.00	-91.2%
5) TOTAL, REVENUES			1,395,397.29	1,374,593.30	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,611.19	8,510.57	225.9%
3) Employee Benefits		3000-3999	250.39	2,974.55	1,088.0%
4) Books and Supplies		4000-4999	167,287.09	257,216.17	53.8%
5) Services and Other Operating Expenditures		5000-5999	196,068.31	316,299.43	61.3%
6) Capital Outlay		6000-6999	887,213.98	6,621,475.99	646.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	222,593.30	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,253,430.96	7,429,070.01	492.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,966.33	(6,054,476.71)	-4,364.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,966.33	(6,054,476.71)	-4,364.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,404,372.14	6,546,338.47	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,404,372.14	6,546,338.47	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,404,372.14	6,546,338.47	2.2%
2) Ending Balance, June 30 (E + F1e)			6,546,338.47	491,861.76	-92.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,708,694.51	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	837,643.96	491,861.76	-41.3%
Deferred Maintenance Fund	0000	9780	837,643.96		
DEFERRED MAINTENANCE FUND	0000	9780		491,861.76	
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	144,885.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,852.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	5,808,424.49		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,219.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	872,593.30		
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			6,789,269.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	242,931.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			242,931.47		
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)			6,546,338.47		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,372,593.30	1,372,593.30	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,372,593.30	1,372,593.30	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,800.99	2,000.00	-74.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,003.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,803.99	2,000.00	-91.2%
TOTAL, REVENUES			1,395,397.29	1,374,593.30	-1.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,611.19	8,510.57	225.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,611.19	8,510.57	225.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	2,159.13	New
OASDI/Medicare/Alternative		3301-3302	199.76	650.40	225.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	13.05	42.55	226.1%
Workers' Compensation		3601-3602	37.58	122.47	225.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			250.39	2,974.55	1,088.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,103.80	129,077.78	61.1%
Noncapitalized Equipment		4400	87,183.29	128,138.39	47.0%
TOTAL, BOOKS AND SUPPLIES			167,287.09	257,216.17	53.8%
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	167,119.94	241,803.49	44.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,948.37	74,495.94	157.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			196,068.31	316,299.43	61.3%
CAPITAL OUTLAY					
Land Improvements		6170	345,112.52	2,073,163.24	500.7%
Buildings and Improvements of Buildings		6200	40,815.00	164,537.13	303.1%
Equipment		6400	35,505.59	2,405,207.45	6,674.2%
Equipment Replacement		6500	465,780.87	1,978,568.17	324.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			887,213.98	6,621,475.99	646.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	169,501.13	New
Other Debt Service - Principal		7439	0.00	53,092.17	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	222,593.30	New
TOTAL, EXPENDITURES			1,253,430.96	7,429,070.01	492.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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	1,372,593.30	1,372,593.30	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	22,803.99	2,000.00	-91.2%
5) TOTAL, REVENUES			1,395,397.29	1,374,593.30	-1.5%
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		1,253,430.96	7,206,476.71	474.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	222,593.30	New
10) TOTAL, EXPENDITURES			1,253,430.96	7,429,070.01	492.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			141,966.33	(6,054,476.71)	-4,364.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,966.33	(6,054,476.71)	-4,364.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,404,372.14	6,546,338.47	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,404,372.14	6,546,338.47	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,404,372.14	6,546,338.47	2.2%
2) Ending Balance, June 30 (E + F1e)			6,546,338.47	491,861.76	-92.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
			5,708,694.51	0.00	-100.0%
b) Restricted		9740			
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	837,643.96	491,861.76	-41.3%
Deferred Maintenance Fund	0000	9780	837,643.96		
DEFERRED MAINTENANCE FUND	0000	9780		491,861.76	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	5,708,694.51	0.00
Total, Restricted Balance		5,708,694.51	0.00

Fund 21 – Building Fund

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	2,180,581.52	360,000.00	-83.5%
5) TOTAL, REVENUES			2,180,581.52	360,000.00	-83.5%
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	16,279.59	134,859.18	728.4%
5) Services and Other Operating Expenditures		5000-5999	548,447.39	914,929.73	66.8%
6) Capital Outlay		6000-6999	14,902,112.58	52,713,547.53	253.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,466,839.56	53,763,336.44	247.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,286,258.04)	(53,403,336.44)	301.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	303.62	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	44,997,479.55	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			44,997,175.93	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,710,917.89	(53,403,336.44)	-268.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,407,191.62	124,118,109.51	34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,407,191.62	124,118,109.51	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,407,191.62	124,118,109.51	34.3%
2) Ending Balance, June 30 (E + F1e)			124,118,109.51	70,714,773.07	-43.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	124,118,109.51	70,893,756.07	-42.9%
Building Fund	0000	9780	124,118,109.51		
Building Fund	0000	9780		70,893,756.07	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(178,983.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	129,212,817.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,739,728.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	754,021.84		
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			126,227,111.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,109,001.80		
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			2,109,001.80		
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)			124,118,109.51		
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					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,174,479.42	360,000.00	-83.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,102.10	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,180,581.52	360,000.00	-83.5%
TOTAL, REVENUES			2,180,581.52	360,000.00	-83.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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	16,279.59	134,859.18	728.4%
TOTAL, BOOKS AND SUPPLIES			16,279.59	134,859.18	728.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	27,291.69	27,901.00	2.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,495.39	230,682.13	442.8%
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	478,660.31	656,346.60	37.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			548,447.39	914,929.73	66.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,473,647.94	9,600,930.97	114.6%
Buildings and Improvements of Buildings		6200	10,428,464.64	43,047,695.53	312.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	64,921.03	New
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			14,902,112.58	52,713,547.53	253.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,466,839.56	53,763,336.44	247.6%
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	303.62	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			303.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	44,997,479.55	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			44,997,479.55	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)			44,997,175.93	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	2,180,581.52	360,000.00	-83.5%
5) TOTAL, REVENUES			2,180,581.52	360,000.00	-83.5%
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		15,466,839.56	53,763,336.44	247.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,466,839.56	53,763,336.44	247.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,286,258.04)	(53,403,336.44)	301.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	303.62	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	44,997,479.55	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			44,997,175.93	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,710,917.89	(53,403,336.44)	-268.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,407,191.62	124,118,109.51	34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,407,191.62	124,118,109.51	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,407,191.62	124,118,109.51	34.3%
2) Ending Balance, June 30 (E + F1e)			124,118,109.51	70,714,773.07	-43.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	124,118,109.51	70,893,756.07	-42.9%
Building Fund	0000	9780	124,118,109.51		
Building Fund	0000	9780		70,893,756.07	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(178,983.00)	New

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

Fund 25 – Capital Facilities Fund

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	2,355,884.66	2,097,597.00	-11.0%
5) TOTAL, REVENUES			2,355,884.66	2,097,597.00	-11.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	216,373.78	204,467.51	-5.5%
3) Employee Benefits		3000-3999	85,397.02	90,487.65	6.0%
4) Books and Supplies		4000-4999	0.00	275,904.00	New
5) Services and Other Operating Expenditures		5000-5999	496,633.85	458,715.06	-7.6%
6) Capital Outlay		6000-6999	5,324,311.34	1,127,801.42	-78.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	107,897.12	107,897.12	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,230,613.11	2,265,272.76	-63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,874,728.45)	(167,675.76)	-95.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,874,728.45)	(167,675.76)	-95.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,685,572.63	5,810,844.18	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,685,572.63	5,810,844.18	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,685,572.63	5,810,844.18	-40.0%
2) Ending Balance, June 30 (E + F1e)			5,810,844.18	5,643,168.42	-2.9%
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	5,335,341.39	5,167,665.63	-3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	475,502.79	475,502.79	0.0%
Capital Facilities Fund	0000	9780	475,502.79		
Capital Facilities Fund	0000	9780		475,502.79	
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	6,722,086.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(402,060.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	43,438.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,363,464.25		
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	453,728.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,054.74		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	91,837.24		
6) TOTAL, LIABILITIES			552,620.07		
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)			5,810,844.18		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	177,702.28	97,404.00	-45.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,177,989.38	2,000,000.00	-8.2%
Other Local Revenue					
All Other Local Revenue		8699	193.00	193.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,355,884.66	2,097,597.00	-11.0%
TOTAL, REVENUES			2,355,884.66	2,097,597.00	-11.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,540.13	3,000.00	94.8%
Classified Supervisors' and Administrators' Salaries		2300	138,046.29	119,464.81	-13.5%
Clerical, Technical and Office Salaries		2400	76,787.36	82,002.70	6.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			216,373.78	204,467.51	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,943.87	41,960.97	10.6%
OASDI/Medicare/Alternative		3301-3302	16,105.76	15,549.97	-3.5%
Health and Welfare Benefits		3401-3402	27,203.00	28,563.15	5.0%
Unemployment Insurance		3501-3502	1,030.81	1,016.36	-1.4%
Workers' Compensation		3601-3602	3,113.58	3,397.20	9.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			85,397.02	90,487.65	6.0%
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	159,904.00	New
Noncapitalized Equipment		4400	0.00	116,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	275,904.00	New
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	296,702.00	311,403.51	5.0%
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	199,931.85	147,311.55	-26.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			496,633.85	458,715.06	-7.6%
CAPITAL OUTLAY					
Land		6100	5,087,640.93	7,900.00	-99.8%
Land Improvements		6170	30,041.25	122,188.76	306.7%
Buildings and Improvements of Buildings		6200	206,629.16	997,712.66	382.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,324,311.34	1,127,801.42	-78.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	3,653.81	3,653.81	0.0%
Other Debt Service - Principal		7439	104,243.31	104,243.31	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			107,897.12	107,897.12	0.0%
TOTAL, EXPENDITURES			6,230,613.11	2,265,272.76	-63.6%
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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,355,884.66	2,097,597.00	-11.0%
5) TOTAL, REVENUES			2,355,884.66	2,097,597.00	-11.0%
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		301,770.80	294,955.16	-2.3%
8) Plant Services	8000-8999		5,820,935.19	1,862,410.48	-68.0%
9) Other Outgo	9000-9999	Except 7600-7699	107,907.12	107,907.12	0.0%
10) TOTAL, EXPENDITURES			6,230,613.11	2,265,272.76	-63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,874,728.45)	(167,675.76)	-95.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,874,728.45)	(167,675.76)	-95.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,685,572.63	5,810,844.18	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,685,572.63	5,810,844.18	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,685,572.63	5,810,844.18	-40.0%
2) Ending Balance, June 30 (E + F1e)			5,810,844.18	5,643,168.42	-2.9%
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	5,335,341.39	5,167,665.63	-3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	475,502.79	475,502.79	0.0%
Capital Facilities Fund	0000	9780	475,502.79		
Capital Facilities Fund	0000	9780		475,502.79	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	5,335,341.39	5,167,665.63
Total, Restricted Balance		5,335,341.39	5,167,665.63

**Fund 35 – County Schools
Facilities Fund**

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	318,755.86	0.00	-100.0%
5) TOTAL, REVENUES			318,755.86	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	0.00	22,453.16	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	322,416.77	448,741.67	39.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			322,416.77	471,194.83	46.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,660.91)	(471,194.83)	12,771.0%
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)			(3,660.91)	(471,194.83)	12,771.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,301,998.79	14,298,337.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,301,998.79	14,298,337.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,301,998.79	14,298,337.88	0.0%
2) Ending Balance, June 30 (E + F1e)			14,298,337.88	13,827,143.05	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,887,032.73	12,538,291.06	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,411,305.15	1,288,851.99	-8.7%
County School Facilities Fund	0000	9780	1,411,305.15		
County School Facilities Fund	0000	9780		1,288,851.99	
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	14,865,449.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(583,123.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	.16		
3) Accounts Receivable		9200	97,999.18		
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			14,380,326.07		
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	81,988.19		
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			81,988.19		
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)			14,298,337.88		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	318,755.86	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			318,755.86	0.00	-100.0%
TOTAL, REVENUES			318,755.86	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	22,453.16	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	22,453.16	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	322,416.77	448,741.67	39.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			322,416.77	448,741.67	39.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			322,416.77	471,194.83	46.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	318,755.86	0.00	-100.0%
5) TOTAL, REVENUES			318,755.86	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		322,416.77	471,194.83	46.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			322,416.77	471,194.83	46.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,660.91)	(471,194.83)	12,771.0%
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)			(3,660.91)	(471,194.83)	12,771.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,301,998.79	14,298,337.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,301,998.79	14,298,337.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,301,998.79	14,298,337.88	0.0%
2) Ending Balance, June 30 (E + F1e)			14,298,337.88	13,827,143.05	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,887,032.73	12,538,291.06	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,411,305.15	1,288,851.99	-8.7%
County School Facilities Fund	0000	9780	1,411,305.15		
County School Facilities Fund	0000	9780		1,288,851.99	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
7710	State School Facilities Projects	12,887,032.73	12,538,291.06
Total, Restricted Balance		12,887,032.73	12,538,291.06

**Fund 40 – Special Reserve for
Capital Outlay Projects**

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	(10,869,073.52)	2,934.96	-100.0%
5) TOTAL, REVENUES			(10,869,073.52)	2,934.96	-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	224,208.72	310,293.31	38.4%
5) Services and Other Operating Expenditures		5000-5999	152,669.00	172,351.93	12.9%
6) Capital Outlay		6000-6999	3,458,126.98	7,285,703.56	110.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,835,004.70	7,768,348.80	102.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,704,078.22)	(7,765,413.84)	-47.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,704,078.22)	(7,765,413.84)	-47.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,654,185.23	3,950,107.01	-78.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,654,185.23	3,950,107.01	-78.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,654,185.23	3,950,107.01	-78.8%
2) Ending Balance, June 30 (E + F1e)			3,950,107.01	(3,815,306.83)	-196.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,926,097.24	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,009.77	26,944.73	12.2%
Special Reserve Fund for Capital Outlay Projects	0000	9780	24,009.77		
Special Reserve Fund for Capital Outlay Projects	0000	9780		26,944.73	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,842,251.56)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	227,584.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,713.76)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	6,664,736.99		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	32,488.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,699,096.90		
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	2,948,989.89		
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			2,948,989.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,950,107.01		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,936.75	2,934.96	-63.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(10,877,010.27)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(10,869,073.52)	2,934.96	-100.0%
TOTAL, REVENUES			(10,869,073.52)	2,934.96	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,088.91	111,302.53	40.7%
Noncapitalized Equipment		4400	145,119.81	198,990.78	37.1%
TOTAL, BOOKS AND SUPPLIES			224,208.72	310,293.31	38.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,253.69	164,181.00	12.3%
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	6,415.31	8,170.93	27.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,669.00	172,351.93	12.9%
CAPITAL OUTLAY					
Land		6100	36,633.21	50,000.00	36.5%
Land Improvements		6170	3,303,333.18	6,677,850.00	102.2%
Buildings and Improvements of Buildings		6200	40,500.06	413,685.44	921.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	77,660.53	144,168.12	85.6%
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			3,458,126.98	7,285,703.56	110.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,835,004.70	7,768,348.80	102.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(10,869,073.52)	2,934.96	-100.0%
5) TOTAL, REVENUES			(10,869,073.52)	2,934.96	-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		3,835,004.70	7,768,348.80	102.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,835,004.70	7,768,348.80	102.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,704,078.22)	(7,765,413.84)	-47.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,704,078.22)	(7,765,413.84)	-47.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,654,185.23	3,950,107.01	-78.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,654,185.23	3,950,107.01	-78.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,654,185.23	3,950,107.01	-78.8%
2) Ending Balance, June 30 (E + F1e)			3,950,107.01	(3,815,306.83)	-196.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,926,097.24	0.00	-100.0%
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	24,009.77	26,944.73	12.2%
Special Reserve Fund for Capital Outlay Projects	0000	9780	24,009.77		
Special Reserve Fund for Capital Outlay Projects	0000	9780		26,944.73	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,842,251.56)	New

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

10 73965 0000000
Form 40
D&ASSTTEK5(2022-23)

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	3,926,097.24	0.00
Total, Restricted Balance		3,926,097.24	0.00

**Fund 51 – Bond Interest and
Redemption Fund**

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	110,393.26	35,000.00	-68.3%
4) Other Local Revenue		8600-8799	12,715,825.23	13,328,223.49	4.8%
5) TOTAL, REVENUES			12,826,218.49	13,363,223.49	4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,865,443.33	17,261,324.52	2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,865,443.33	17,261,324.52	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,039,224.84)	(3,898,101.03)	-3.5%
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	2,379,917.50	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			2,379,917.50	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,659,307.34)	(3,898,101.03)	134.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,160,670.69	42,501,363.35	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,160,670.69	42,501,363.35	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,160,670.69	42,501,363.35	-3.8%
2) Ending Balance, June 30 (E + F1e)			42,501,363.35	38,603,262.32	-9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	42,501,363.35	38,603,262.32	-9.2%
Bond Interest and Redemption Fund	0000	9780	42,501,363.35		
Bond Interest and Redemption Fund	0000	9780		38,603,262.32	
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	15,820,735.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(685,781.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	27,265,549.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	100,859.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			42,501,363.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			42,501,363.35		
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	108,364.74	35,000.00	-67.7%
Other Subventions/In-Lieu Taxes		8572	2,028.52	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			110,393.26	35,000.00	-68.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,789,406.27	13,057,926.00	10.8%
Unsecured Roll		8612	213,849.32	0.00	-100.0%
Prior Years' Taxes		8613	44,738.16	8,354.44	-81.3%
Supplemental Taxes		8614	422,011.08	174,841.05	-58.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	245,820.40	87,102.00	-64.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,715,825.23	13,328,223.49	4.8%
TOTAL, REVENUES			12,826,218.49	13,363,223.49	4.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,100,000.00	8,100,000.00	0.0%
Bond Interest and Other Service Charges		7434	8,765,443.33	9,161,324.52	4.5%
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)			16,865,443.33	17,261,324.52	2.3%
TOTAL, EXPENDITURES			16,865,443.33	17,261,324.52	2.3%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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: 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	2,379,917.50	0.00	-100.0%
(c) TOTAL, SOURCES			2,379,917.50	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)			2,379,917.50	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	110,393.26	35,000.00	-68.3%
4) Other Local Revenue		8600-8799	12,715,825.23	13,328,223.49	4.8%
5) TOTAL, REVENUES			12,826,218.49	13,363,223.49	4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	16,865,443.33	17,261,324.52	2.3%
10) TOTAL, EXPENDITURES			16,865,443.33	17,261,324.52	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,039,224.84)	(3,898,101.03)	-3.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8829	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	2,379,917.50	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			2,379,917.50	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,659,307.34)	(3,898,101.03)	134.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,160,670.69	42,501,363.35	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,160,670.69	42,501,363.35	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,160,670.69	42,501,363.35	-3.8%
2) Ending Balance, June 30 (E + F1e)			42,501,363.35	38,603,262.32	-9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	42,501,363.35	38,603,262.32	-9.2%
Bond Interest and Redemption Fund	0000	9780	42,501,363.35		
Bond Interest and Redemption Fund	0000	9780		38,603,262.32	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

**Fund 63 – Other Enterprise Fund
Campus Connection & Fee
Based Preschool**

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	31.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	345,082.01	352,225.23	2.1%
5) TOTAL, REVENUES			345,113.01	352,225.23	2.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	397,617.59	346,051.55	-13.0%
3) Employee Benefits		3000-3999	212,269.12	187,832.75	-11.5%
4) Books and Supplies		4000-4999	3,945.60	9,493.36	140.6%
5) Services and Other Operating Expenses		5000-5999	15,281.86	14,447.04	-5.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			629,114.17	557,824.70	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(284,001.16)	(205,599.47)	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,001.16	205,599.47	-27.6%
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			284,001.16	205,599.47	-27.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	332,849.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,746.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,442.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	284,148.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			602,694.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	290,700.00		
2) TOTAL, DEFERRED OUTFLOWS			290,700.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,234.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	745.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,133.25		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	785,000.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			805,114.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	88,280.00		
2) TOTAL, DEFERRED INFLOWS			88,280.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	31.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,337.79	2,000.00	-78.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	26,831.00	26,381.41	-1.7%
Other Local Revenue					
All Other Local Revenue		8699	308,913.22	323,843.82	4.8%
TOTAL, OTHER LOCAL REVENUE			345,082.01	352,225.23	2.1%
TOTAL, REVENUES			345,113.01	352,225.23	2.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	13,384.08	12,050.81	-10.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	273,930.56	248,662.02	-9.2%
Clerical, Technical and Office Salaries		2400	47,656.33	14,950.01	-68.6%
Other Classified Salaries		2900	62,646.62	70,388.71	12.4%
TOTAL, CLASSIFIED SALARIES			397,617.59	346,051.55	-13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	101.67	0.00	-100.0%
PERS		3201-3202	86,582.90	79,483.84	-8.2%
OASDI/Medicare/Alternative		3301-3302	28,025.59	26,070.87	-7.0%
Health and Welfare Benefits		3401-3402	89,846.25	75,564.60	-15.9%
Unemployment Insurance		3501-3502	1,988.75	1,731.10	-13.0%
Workers' Compensation		3601-3602	5,723.96	4,982.34	-13.0%
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			212,269.12	187,832.75	-11.5%
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	3,945.60	9,493.36	140.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,945.60	9,493.36	140.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	150.00	New
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	1,290.32	1,290.32	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	126.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	13,860.17	12,856.72	-7.2%
Communications		5900	5.37	150.00	2,693.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,281.86	14,447.04	-5.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			629,114.17	557,824.70	-11.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	284,001.16	205,599.47	-27.6%
(a) TOTAL, INTERFUND TRANSFERS IN			284,001.16	205,599.47	-27.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			284,001.16	205,599.47	-27.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	31.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	345,082.01	352,225.23	2.1%
5) TOTAL, REVENUES			345,113.01	352,225.23	2.1%
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		629,114.17	557,824.70	-11.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			629,114.17	557,824.70	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(284,001.16)	(205,599.47)	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,001.16	205,599.47	-27.6%
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			284,001.16	205,599.47	-27.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Fund 67 – Self Insurance Fund

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	30,493,982.31	25,881,357.81	-15.1%
5) TOTAL, REVENUES			30,493,982.31	25,881,357.81	-15.1%
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	161,892.90	172,850.00	6.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,751,056.18	25,041,402.45	5.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,912,949.08	25,214,252.45	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,581,033.23	667,105.36	-89.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,581,033.23	667,105.36	-89.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,136,412.37	13,717,445.60	92.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,136,412.37	13,717,445.60	92.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,136,412.37	13,717,445.60	92.2%
2) Ending Net Position, June 30 (E + F1e)			13,717,445.60	14,384,550.96	4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,717,445.60	14,384,550.96	4.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,409,745.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(348,284.00)		
b) in Banks		9120	1,115,685.28		
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	87,141.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	121,173.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			16,385,462.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,668,016.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,668,016.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			13,717,445.60		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	237,249.75	40,000.00	-83.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	28,569,344.14	24,386,412.55	-14.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,687,388.42	1,454,945.26	-13.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,493,982.31	25,881,357.81	-15.1%
TOTAL, REVENUES			30,493,982.31	25,881,357.81	-15.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	161,892.90	172,850.00	6.8%
TOTAL, EMPLOYEE BENEFITS			161,892.90	172,850.00	6.8%
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	23,751,056.18	25,041,402.45	5.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,751,056.18	25,041,402.45	5.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,912,949.08	25,214,252.45	5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,493,982.31	25,881,357.81	-15.1%
5) TOTAL, REVENUES			30,493,982.31	25,881,357.81	-15.1%
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		23,912,949.08	25,214,252.45	5.4%
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			23,912,949.08	25,214,252.45	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,581,033.23	667,105.36	-89.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,581,033.23	667,105.36	-89.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,136,412.37	13,717,445.60	92.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,136,412.37	13,717,445.60	92.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,136,412.37	13,717,445.60	92.2%
2) Ending Net Position, June 30 (E + F1e)			13,717,445.60	14,384,550.96	4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,717,445.60	14,384,550.96	4.9%

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

Miscellaneous Forms

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,266.10	14,276.59	14,984.93	14,266.10	14,276.59	14,984.93
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)	14,266.10	14,276.59	14,984.93	14,266.10	14,276.59	14,984.93
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	106.30	104.88	106.30	106.30	104.88	106.30
c. Special Education-NPS/LCI						
d. Special Education Extended Year	5.96	5.96	5.96	5.96	5.96	5.96
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)	112.26	110.84	112.26	112.26	110.84	112.26
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,378.36	14,387.43	15,097.19	14,378.36	14,387.43	15,097.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	265,730,303.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	34,800,814.34
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	511,099.58
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	9,153,067.63
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,514,459.63
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	284,001.16
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	508,705.89
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,971,333.89
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				215,958,155.14
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)				14,387.43
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,010.20

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	186,444,320.49	13,370.32
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	186,444,320.49	13,370.32
B. Required effort (Line A.2 times 90%)	167,799,888.44	12,033.29
C. Current year expenditures (Line I.E and Line II.B)	215,958,155.14	15,010.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

California Dept of Education
SACS Financial Reporting Software - SACS V6.1
File: GANN_District, Version 3

	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)	28,726.81		28,726.81	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	3,150.44		3,150.44	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	299,179.62		299,179.62	227,267.00		227,267.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	23,319,074.11	0.00	23,319,074.11	22,013,835.00	0.00	22,013,835.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	23,319,074.11	0.00	23,319,074.11	22,013,835.00	0.00	22,013,835.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,785,911.35			1,903,512.47
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,714,159.68		6,714,159.68	7,213,166.97		7,213,166.97
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	6,714,159.68	0.00	8,500,071.03	7,213,166.97	0.00	9,116,679.44
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)						
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	173,358,640.00		173,358,640.00	193,303,117.79		193,303,117.79
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	(84,415.00)		(84,415.00)	0.00		0.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	173,274,225.00	0.00	173,274,225.00	193,303,117.79	0.00	193,303,117.79
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	298,873,466.91		298,873,466.91	308,055,775.17		308,055,775.17
	1,924,636.43		1,924,636.43	350,000.00		350,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2022-23 Actual			2023-24 Budget		
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			255,974,504.27			267,289,332.48
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9709			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)						
267,289,332.48						279,156,978.85
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)						22,013,835.00
6. Preliminary State Aid Calculation						
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)			3,432,570.00			3,432,570.00
a. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			173,274,225.00			193,303,117.79
b. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			173,274,225.00			193,303,117.79
7. Local Revenues in Proceeds of Taxes						
Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,274,194.70			244,912.31
a. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,593,268.81			22,258,747.31
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			173,274,225.00			193,303,117.79
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,593,268.81			
b. State Subventions (Line D8)			173,274,225.00			
c. Less: Excluded Appropriations (Line C23)			8,500,071.03			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D8a plus D9b minus D9c)			189,367,422.78			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)						
267,289,332.48						279,156,978.85
12. Appropriations Subject to the Limit (Line D9d)						
189,367,422.78						

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,623,639.32
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 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.

N/A

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 192,055,300.63

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.45%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 10,240,374.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,721,396.58

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	132,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	920,032.76
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,393.91
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,015,197.91
9. Carry-Forward Adjustment (Part IV, Line F)	192,153.32
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,207,351.23
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	131,590,281.90
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,119,814.83
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	28,604,614.89
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,748,206.19
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500,638.39
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)	1,351,956.28
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)	327,110.36
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)	255,120.87
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	25,747,583.35
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)	318,553.58
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,927,795.64
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,122,475.91
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	999,462.58
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,536,700.41
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)	231,150,315.19
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.63%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.71%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	13,015,197.91
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	329,408.34
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.69%) times Part III, Line B19); zero if negative	192,153.32
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.69%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.69%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	192,153.32
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	192,153.32

Approved
indirect
cost rate: 5.69%

Highest
rate used
in any
program: 5.69%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,416,502.37	79,323.05	5.60%
01	3010	7,041,573.76	400,665.55	5.69%
01	3060	79,981.26	4,550.93	5.69%
01	3061	18,962.75	1,016.16	5.36%
01	3182	476,245.20	27,098.35	5.69%
01	3212	1,133,888.44	64,518.25	5.69%
01	3213	3,320,781.71	188,952.48	5.69%
01	3305	186,145.92	10,591.70	5.69%
01	3308	28,742.51	1,635.45	5.69%
01	3310	7,736,399.51	440,201.13	5.69%
01	3315	213,782.04	12,164.20	5.69%
01	3550	115,001.29	5,750.06	5.00%
01	4035	1,129,687.10	64,279.20	5.69%
01	4201	2,845.13	159.33	5.60%
01	4203	227,939.03	12,673.53	5.56%
01	5634	1,453.41	74.50	5.13%
01	6053	59,541.80	3,364.11	5.65%
01	6266	331,175.31	18,843.88	5.69%
01	6331	11,266.26	641.05	5.69%
01	6387	536,990.22	30,554.74	5.69%
01	6500	15,673,140.98	891,134.09	5.69%
01	6536	43,012.12	2,447.39	5.69%
01	6537	426,276.75	24,255.15	5.69%
01	6546	789,773.69	44,938.12	5.69%
01	7311	7,951.87	452.46	5.69%
01	7412	122,745.97	6,984.25	5.69%
01	7435	25,200.45	1,433.91	5.69%
01	8150	6,090,100.52	346,526.72	5.69%
01	9010	2,288,627.12	33,284.54	1.45%
11	6391	849,646.36	42,482.26	5.00%
12	6105	989,706.58	7,100.22	0.72%
13	5310	5,321,834.52	302,834.52	5.69%
13	5320	82,535.30	4,696.26	5.69%
13	5465	27,002.86	1,536.46	5.69%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		833,594.30	833,594.30
2. State Lottery Revenue	8560	2,987,943.64		1,496,855.58	4,484,799.22
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	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(2,005,535.07)	2,005,535.07		0.00
6. Total Available (Sum Lines A1 through A5)		982,408.57	2,005,535.07	2,330,449.88	5,318,393.52
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	812,960.82	0.00	0.00	812,960.82
2. Classified Salaries	2000-2999	22,052.06	1,486,043.86	0.00	1,508,095.92
3. Employee Benefits	3000-3999	147,395.69	519,491.21	0.00	666,886.90
4. Books and Supplies	4000-4999	0.00	0.00	1,480,611.03	1,480,611.03
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00	0.00		0.00
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			652.58	652.58
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00	0.00		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		982,408.57	2,005,535.07	1,481,263.61	4,469,207.25
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	849,186.27	849,186.27
D. COMMENTS:					
Online subscriptions for instructional materials and duplication of blackline 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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001						
	1110	59,877.80	0.00	59,877.80	3,418.71		63,296.51
	3100	150,703,977.28	32,877,538.33	183,581,515.61	10,481,557.23		194,063,072.84
		0.00	0.00	0.00	0.00		0.00
	3200	1,191,398.57	363,892.44	1,555,291.11	88,798.53		1,644,079.64
	3300	1,658,605.90	403,847.68	2,262,453.58	123,174.42		2,391,628.00
	3400	491,256.66	120,239.63	611,556.29	34,916.71		646,473.00
	3500	1,030,847.23	279,007.29	1,309,854.52	74,774.92		1,384,629.44
	3700	0.00	0.00	0.00	0.00		0.00
	3800	3,930,452.84	230,567.42	4,161,020.26	237,572.79		4,398,593.05
Other Goals	4110	4,013.05	0.00	4,013.05	223.12		4,242.17
	4610	0.00	0.00	0.00	0.00		0.00
	4620	0.00	0.00	0.00	0.00		0.00
	4630	0.00	0.00	0.00	0.00		0.00
	4750	1,939.19	0.00	1,939.19	110.72		2,049.91
	4850	101,714.01	0.00	101,714.01	5,807.35		107,521.36
	5000-5999	36,012,114.03	3,130,236.03	39,142,350.06	2,234,826.21		41,377,176.27
		0.00	0.00	0.00	0.00		0.00
		508,705.89	0.00	508,705.89	25,044.48		533,750.37
		0.00	0.00	0.00	0.00		0.00
Other Costs	5100	511,099.58	0.00	511,099.58	28,181.15		540,280.73
	5500	0.00	0.00	0.00	0.00		0.00
Other Funds							
Total General Fund and Charter Schools Funds Expenditures		196,405,792.13	37,405,388.82	233,811,180.95	13,691,294.99	18,227,827.47	265,730,303.41

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	55,118.94	3,502.86	256.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	59,877.80
1110	Regular Education, K-12	109,438,952.47	3,773,486.13	1,334,541.51	15,055,570.17	9,314,803.25	6,830,386.15	4,922,255.77			33,976.83	0.00	150,703,977.28
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	927,161.74	0.00	478.00	263,588.01	160.92	0.00	0.00			0.00	0.00	1,191,388.67
3300	Independent Study Centers	1,216,576.35	0.00	792.00	482,185.84	156,051.71	0.00	0.00			0.00	0.00	1,858,605.90
3400	Opportunity Schools	358,065.67	0.00	0.00	130,399.47	2,791.52	0.00	0.00			0.00	0.00	491,256.66
3550	Community Day Schools	672,835.56	0.00	13,139.20	275,625.81	0.00	0.00	0.00			69,046.66	0.00	1,030,647.23
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	3,927,910.86	0.00	0.00	2,541.98	0.00	0.00	0.00			0.00	0.00	3,930,452.84
4110	Regular Education, Adult	4,013.05	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,013.05
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	915.50	0.00	1,023.69	0.00	0.00	0.00	0.00			0.00	0.00	1,939.19
4850	Migrant Education	87,909.85	6,422.44	7,381.72	0.00	0.00	0.00	0.00			0.00	0.00	101,714.01
5000-5999	Special Education	22,216,593.48	844,169.77	0.00	895,523.94	9,104,654.81	2,949,146.03	0.00			0.00	0.00	36,012,114.03
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	220,263.63	152,715.19	19,324.98	89,418.09	0.00	0.00	0.00	0.00	0.00	27,984.00	0.00	508,705.89
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		511,099.58	0.00	0.00	0.00	511,099.58
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		139,132,317.10	4,780,316.39	1,375,937.10	17,194,859.31	18,578,467.21	9,776,532.18	4,922,255.77	511,099.58	0.00	131,007.49	0.00	196,405,792.13

* Functions 7100-7199 for goals 8100 and 8500

Goal		Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
Instructional Goals			Full-Time Equivalents	Classroom Units	Pupils Transported	
	0001	Pre-Kindergarten	0.00	0.00		0.00
	1110	Regular Education, K-12	6,427,632.08	26,346,704.32	103,201.93	32,877,538.33
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	67,813.95	293,084.90	2,993.59	363,892.44
	3300	Independent Study Centers	110,762.78	293,084.90	0.00	403,847.68
	3400	Opportunity Schools	22,604.66	97,694.97	0.00	120,299.63
	3550	Community Day Schools	50,860.47	227,954.92	191.90	279,007.29
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	230,567.42	0.00	0.00	230,567.42
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	1,005,906.90	2,113,467.79	10,861.34	3,130,236.03
	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						
	**	Adult Education (Fund 11)	0.00			0.00
	**	Child Development (Fund 12)	0.00	0.00		0.00
	**	Cafeteria (Funds 13 and 61)	0.00	0.00		0.00
Total Allocated Support Costs			7,916,148.26	25,371,991.80	117,248.76	37,405,388.82

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)		1,351,955.28
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)		132,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		10,574,869.51
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		1,991,118.91
5	Total Central Administration Costs in General Fund and Charter Schools Funds		14,049,944.70
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		196,405,792.13
2	Total Allocated Costs (from Form PCR, Column 2, Total)		37,405,388.82
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		233,811,180.95
C.	Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		1,122,475.91
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		969,462.99
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		10,147,695.24
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		12,269,633.73
D.	Total Direct Charged and Allocated Costs (B3 + C5)		246,080,814.69
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.71%

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)	264,395.28				264,395.28
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-5700)			11,368,370.90		11,368,370.90
Other Outgo (Objects 1000 - 7999)				6,595,061.29	6,595,061.29
Total Other Costs	264,395.28	0.00	11,368,370.90	6,595,061.29	18,227,827.47

	Teacher Full-Time Equivalents						Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)				
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,974,986.69	2,897,582.04	139,013.66	2,904,565.86	29,052,044.30	319,947.49	117,248.75			
B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)			
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)										
Instructional Goals										
0001 Pre-Kindergarten										
1110 Regular Education, K-12	568.70	568.70	568.70	568.70	809.05	809.05	2,689.00			
3100 Alternative Schools										
3200 Continuation Schools	6.00	6.00	6.00	6.00	9.00	9.00	78.00			
3300 Independent Study Centers	9.80	9.80	9.80	9.80	9.00	9.00				
3400 Opportunity Schools	2.00	2.00	2.00	2.00	3.00	3.00				
3550 Community Day Schools	4.50	4.50	4.50	4.50	7.00	7.00	5.00			
3700 Specialized Secondary Programs										
3800 Career Technical Education	20.40	20.40	20.40	20.40						
4110 Regular Education, Adult										
4610 Adult Independent Study Centers										
4620 Adult Correctional Education										
4630 Adult Career Technical Education										
4760 Bilingual										
4850 Migrant Education										
5000-5999 Special Education (allocated to 5001)	89.00	89.00	89.00	89.00	64.90	64.90	283.00			
6000 ROC/P										
Other Goals										
7110 Nonagency - Educational										
7150 Nonagency - Other										
8100 Community Services										
8500 Child Care and Development Services										
Other Funds										
-- Adult Education (Fund 11)										
-- Child Development (Fund 12)										
-- Cafeteria (Funds 13 & 61)										
C. Total Allocation Factors	700.40	700.40	700.40	700.40	901.95	901.95	3,055.00			

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

10 73965 0000000
Form SIAA
D8AS5TTEK5(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	61,685.92	0.00	0.00	(358,649.72)				
Other Sources/Uses Detail					303.62	284,001.16		
Fund Reconciliation							347,132.05	1,319,140.43
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,735.33	0.00	42,482.26	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							10,214.06	14,091.94
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,024.34	0.00	7,100.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,734.76
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(71,571.59)	309,067.24	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							33,001.95	324,496.12
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							872,593.30	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

10 73965 0000000
Form SIAA
D8AS5TTEK5(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	303.62		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	7,054.74
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	126.00	0.00						
Other Sources/Uses Detail					284,001.16	0.00		
Fund Reconciliation							284,148.62	745.81
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							121,173.82	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

10 73965 0000000
Form SIAA
D8AS5TTEK5(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	71,571.59	(71,571.59)	358,649.72	(358,649.72)	284,304.78	284,304.78	1,668,263.80	1,668,263.80

Governmental Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
General Fund	134,901,120	29,438,124	298,873,467	265,446,302	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	1,107,196	0	2,065,461	1,927,796			
09 Charter Schools Special Revenue Fund	0	0	0	0			
10 Special Education Pass-Through Fund	0	0	0	0			
11 Adult Education Fund	1,259,513	129,002	1,462,729	1,175,756			
12 Child Development Fund	564,383	41,625	1,120,003	1,006,563			
13 Cafeteria Special Revenue Fund	6,245,344	423,586	12,120,731	10,711,739			
14 Deferred Maintenance Fund	6,789,270	242,931	1,395,397	1,253,431			
15 Pupil Transportation Equipment Fund	0	0	0	0			
17 Special Reserve Fund for Other Than Capital Outlay Projects	0	0	0	0			
18 School Bus Emissions Reduction Fund	0	0	0	0			
19 Foundation Special Revenue Fund	0	0	0	0			
20 Special Reserve Fund for Postemployment Benefits	0	0	0	0			
Capital Project Funds							
21 Building Fund	126,227,111	2,109,002	2,180,582	15,466,840	Yes	Yes	Yes
25 Capital Facilities Fund	6,363,464	552,620	2,355,885	6,230,613			
30 State School Building Lease-Purchase Fund	0	0	0	0			
35 County School Facilities Fund	14,380,326	81,988	318,756	322,417			
40 Special Reserve Fund for Capital Outlay Projects	6,899,097	2,948,990	(10,869,074)	3,835,005			
49 Capital Project Fund for Blended Component Units	0	0	0	0			
Debt Service Funds							
51 Bond Interest and Redemption Fund	42,501,363	0	12,826,218	16,865,443	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units	0	0	0	0			
53 Tax Override Fund	0	0	0	0			
56 Debt Service Fund	0	0	0	0			
Permanent Funds							
57 Foundation Permanent Fund	0	0	0	0			
Total Governmental Funds	347,238,187	35,967,868	323,850,155	324,241,905			

10% of Total Governmental Funds					34,723,819	3,596,787	32,385,016	32,424,191			
Enterprise Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9499		Liabilities & Deferred Inflows of Resources Object Codes 9500-9699		Revenues Object Codes 8000-8799		Expenses Object Codes 1000-7399		Automatic Major Fund?		
	61 Cafeteria Enterprise Fund		0		0		0				
	62 Charter Schools Enterprise Fund		0		0		0				
	63 Other Enterprise Fund		893,394		345,113		629,114				
	Total Enterprise Funds		893,394		893,394		629,114				
10% of Total Enterprise Funds					89,339	89,339	34,511	62,911			
Total Governmental & Enterprise Funds					348,131,581	36,861,262	324,195,268	324,871,019			
5% of Total Gov'tl & Enterprise Funds					17,406,579	1,843,063	16,209,763	16,243,551			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,815,121.93	0.00	569,458.84	0.00	679,889.42	10,911,939.67		14,976,409.86
2000-2999	Classified Salaries	916,781.31	0.00	0.00	0.00	298,696.68	4,519,930.86		5,735,408.85
3000-3999	Employee Benefits	1,789,416.44	0.00	254,073.75	0.00	500,356.04	7,566,489.53		10,110,335.76
4000-4999	Books and Supplies	85,841.57	0.00	3,507.74	0.00	39,067.98	164,986.72		293,404.01
5000-5999	Services and Other Operating Expenditures	824,276.95	0.00	6,031.89	0.00	5,125.90	2,174,007.33		3,009,442.07
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	1,843,139.54	0.00	0.00	0.00	0.00	43,973.94		1,887,113.48
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,274,577.74	0.00	833,072.22	0.00	1,523,136.02	25,381,328.05	0.00	36,012,114.03
7310	Transfers of Indirect Costs	1,425,731.78	0.00	0.00	0.00	1,635.45	0.00		1,427,367.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	1,425,731.78	0.00	0.00	0.00	1,635.45	0.00		1,427,367.23
	TOTAL COSTS	3,130,236.00	0.00	833,072.22	0.00	1,524,771.47	25,381,328.05	0.00	40,569,717.26
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	167,039.98	0.00	8,099.12	0.00	492,442.57	0.00		667,581.67
2000-2999	Classified Salaries	6,212.32	0.00	0.00	0.00	298,677.43	4,387,457.39		4,692,347.14
3000-3999	Employee Benefits	62,428.06	0.00	1,821.43	0.00	373,736.05	2,398,086.83		2,836,072.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,890.15	118,888.46		134,778.61
5000-5999	Services and Other Operating Expenditures	76,963.00	0.00	0.00	0.00	3,124.75	339,251.72		419,339.47
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	312,643.36	0.00	9,920.55	0.00	1,183,870.95	7,243,684.40	0.00	8,750,119.26
7310	Transfers of Indirect Costs	462,957.03	0.00	0.00	0.00	1,635.45	0.00		464,592.48
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	462,957.03	0.00	0.00	0.00	1,635.45	0.00	0.00	464,592.48
	TOTAL BEFORE OBJECT 8980	775,600.39	0.00	9,920.55	0.00	1,185,506.40	7,243,684.40	0.00	9,214,711.74
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,140,953.88
	TOTAL COSTS								4,073,757.86
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,848,081.95	0.00	561,359.72	0.00	187,446.85	10,911,939.67		14,308,828.19

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	910,568.99	0.00	0.00	0.00	19.25	132,473.47		1,043,061.71
3000-3999	Employee Benefits	1,726,988.38	0.00	252,252.32	0.00	126,619.99	5,168,402.70		7,274,263.39
4000-4999	Books and Supplies	85,841.57	0.00	3,507.74	0.00	23,177.83	46,098.26		158,625.40
5000-5999	Services and Other Operating Expenditures	747,313.95	0.00	6,031.89	0.00	2,001.15	1,834,755.61		2,590,102.60
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	1,843,139.54	0.00	0.00	0.00	0.00	43,973.94		1,887,113.48
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,961,934.38	0.00	823,151.67	0.00	339,265.07	18,137,643.65	0.00	27,261,994.77
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	962,774.75	0.00	0.00	0.00	0.00	0.00		962,774.75
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	3,130,236.00							3,130,236.00
	TOTAL BEFORE OBJECT 8980	4,093,010.75	0.00	0.00	0.00	0.00	0.00	0.00	4,093,010.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	12,054,945.13	0.00	823,151.67	0.00	339,265.07	18,137,643.65	0.00	31,355,005.52
	TOTAL COSTS								5,140,953.88
									36,495,959.40
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	2,236,756.25	0.00	0.00	0.00	112,425.55	573,223.21		2,922,405.01
2000-2999	Classified Salaries	766,882.31	0.00	0.00	0.00	0.00	5,674.36		772,556.67
3000-3999	Employee Benefits	1,290,846.80	0.00	0.00	0.00	41,063.61	209,244.74		1,541,155.15
4000-4999	Books and Supplies	5,634.38	0.00	0.00	0.00	18,332.67	6,354.20		30,321.25
5000-5999	Services and Other Operating Expenditures	270,038.33	0.00	0.00	0.00	1,390.00	2,450.80		273,879.13
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	1,843,139.54	0.00	0.00	0.00	0.00	0.00		1,843,139.54
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,413,297.61	0.00	0.00	0.00	173,211.83	796,947.31	0.00	7,383,456.75
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	6,413,297.61	0.00	0.00	0.00	173,211.83	796,947.31	0.00	7,383,456.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								
	TOTAL COSTS								5,140,953.88
									9,629,592.90
									22,154,003.53

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

2021-22 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		28,460,709.14	16,367,909.36
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)		28,460,709.14	16,367,909.36
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet		1,684.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)		1,684.00	

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

10 73965 0000000
Report SEMA
D8AS5TTEK5(2022-23)

SELPA:

Fresno County (BE)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.228(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SECTION 3

Column A

Column B

Column C

SELPA: Fresno County (BE)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

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

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

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Comparison Year FY 2021-22	Difference (A - B)
40,569,717.26		
4,073,757.86		
36,495,959.40	28,460,709.14	
	28,460,709.14	
	0.00	
	0.00	
36,495,959.40	28,460,709.14	8,035,250.26

Actual FY 2022-23	Comparison Year FY 2021-22	Difference
40,569,717.26		
4,073,757.86		
36,495,959.40	28,460,709.14	
	28,460,709.14	
	0.00	
	0.00	
36,495,959.40	28,460,709.14	
1,734.00	1,684.00	
21,047.27	16,900.66	4,146.61

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

10 73965 0000000
Report SEMA
D8AS5TTEK5(2022-23)

SELPA: Fresno County (BE)

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

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

FY 2022-23	FY 2021-22	Difference
22,154,003.53	16,367,909.36	
	16,367,909.36	
	0.00	
	0.00	
22,154,003.53	16,367,909.36	5,786,094.17

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures(B2a/ B2b)

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Actual	Comparison Year	Difference
FY 2022-23	FY 2021-22	
22,154,003.53	16,367,909.36	
	16,367,909.36	
	0.00	
	0.00	
22,154,003.53	16,367,909.36	
1,734.00	1,684.00	
12,776.24	9,719.66	3,056.58

IRMA HICKS

Contact Name

RETIRED FISCAL ANALYST

Title

274-4700 EXT. 12204

Telephone Number

ihicks@centralusd.k12.ca.us

Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,931,907.03	0.00	597,977.26	0.00	671,046.78	11,683,749.53		15,884,680.60
2000-2999	Classified Salaries	954,563.47	0.00	0.00	0.00	359,220.60	4,297,618.43		5,611,402.50
3000-3999	Employee Benefits	1,795,051.10	0.00	252,953.82	0.00	452,573.82	8,054,206.50		10,554,785.24
4000-4999	Books and Supplies	121,483.83	0.00	3,507.74	0.00	1,208,525.53	362,836.47		1,696,353.57
5000-5999	Services and Other Operating Expenditures	1,070,921.56	0.00	6,743.67	0.00	5,790.00	2,307,487.46		3,390,942.69
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	2,177,826.80	0.00	0.00	0.00	0.00	54,730.39		2,232,557.19
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,051,753.79	0.00	861,182.49	0.00	2,697,156.73	26,760,628.78	0.00	39,370,721.79
7310	Transfers of Indirect Costs	1,393,653.82	0.00	0.00	0.00	70,180.48	0.00		1,463,834.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,393,653.82	0.00	0.00	0.00	70,180.48	0.00	0.00	1,463,834.30
	TOTAL COSTS	10,445,407.61	0.00	861,182.49	0.00	2,767,337.21	26,760,628.78	0.00	40,834,556.09
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,760,836.11	0.00	586,959.21	0.00	177,087.99	11,683,749.53		15,208,632.84
2000-2999	Classified Salaries	924,563.47	0.00	0.00	0.00	4,025.67	188,804.16		1,117,393.30
3000-3999	Employee Benefits	1,720,295.06	0.00	250,475.97	0.00	81,640.82	5,363,809.62		7,416,221.47
4000-4999	Books and Supplies	121,483.83	0.00	3,507.74	0.00	1,193,944.41	275,053.28		1,593,989.26
5000-5999	Services and Other Operating Expenditures	1,055,508.41	0.00	6,743.67	0.00	1,890.00	1,725,468.32		2,799,610.40
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	2,177,826.80	0.00	0.00	0.00	0.00	54,730.39		2,232,557.19
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,770,513.68	0.00	847,686.59	0.00	1,458,588.89	19,291,615.30	0.00	30,368,404.46
7310	Transfers of Indirect Costs	956,217.38	0.00	0.00	0.00	66,296.00	0.00		1,022,513.38
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	956,217.38	0.00	0.00	0.00	66,296.00	0.00	0.00	1,022,513.38
	TOTAL BEFORE OBJECT 8980	9,726,731.06	0.00	847,686.59	0.00	1,524,884.89	19,291,615.30	0.00	31,390,917.84

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,016,898.36
	TOTAL COSTS								36,407,816.20
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	2,368,485.17	0.00	0.00	0.00	100,469.72	640,672.53		3,109,627.42
2000-2999	Classified Salaries	775,461.61	0.00	0.00	0.00	0.00	14,362.92		789,824.53
3000-3999	Employee Benefits	1,294,726.42	0.00	0.00	0.00	24,205.60	241,679.40		1,560,611.42
4000-4999	Books and Supplies	8,590.93	0.00	0.00	0.00	200.00	11,107.77		19,898.70
5000-5999	Services and Other Operating Expenditures	512,228.75	0.00	0.00	0.00	1,390.00	29,822.00		543,440.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	2,177,826.80	0.00	0.00	0.00	0.00	0.00		2,177,826.80
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,137,319.68	0.00	0.00	0.00	126,265.32	937,644.62	0.00	8,201,229.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,137,319.68	0.00	0.00	0.00	126,265.32	937,644.62	0.00	8,201,229.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								5,016,898.36
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								10,804,865.29
	TOTAL COSTS								24,022,993.27

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,815,121.93	0.00	569,458.84	0.00	679,889.42	10,911,939.67	0.00		14,976,409.86
2000-2999	Classified Salaries	916,781.31	0.00	0.00	0.00	298,696.68	4,519,930.86	0.00		5,735,408.85
3000-3999	Employee Benefits	1,789,416.44	0.00	254,073.75	0.00	500,356.04	7,566,489.53	0.00		10,110,335.76
4000-4999	Books and Supplies	85,841.57	0.00	3,507.74	0.00	39,067.98	164,986.72	0.00		293,404.01
5000-5999	Services and Other Operating Expenditures	824,276.95	0.00	6,031.89	0.00	5,125.90	2,174,007.33	0.00		3,009,442.07
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	1,843,139.54	0.00	0.00	0.00	0.00	43,973.94	0.00		1,887,113.48
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,274,577.74	0.00	833,072.22	0.00	1,523,136.02	25,381,328.05	0.00	0.00	36,012,114.03
7310	Transfers of Indirect Costs	1,425,731.78	0.00	0.00	0.00	1,635.45	0.00	0.00		1,427,367.23
7350	Transfers of Indirect Costs - Interfund									
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,425,731.78	0.00	0.00	0.00	1,635.45	0.00	0.00	0.00	1,427,367.23
	TOTAL COSTS	9,700,309.52	0.00	833,072.22	0.00	1,524,771.47	25,381,328.05	0.00	0.00	37,439,481.26
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	167,039.98	0.00	8,099.12	0.00	492,442.57	0.00	0.00		667,581.67
2000-2999	Classified Salaries	6,212.32	0.00	0.00	0.00	298,677.43	4,387,457.39	0.00		4,692,347.14
3000-3999	Employee Benefits	62,428.06	0.00	1,821.43	0.00	373,736.05	2,398,086.83	0.00		2,836,072.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,890.15	118,888.46	0.00		134,778.61
5000-5999	Services and Other Operating Expenditures	76,963.00	0.00	0.00	0.00	3,124.75	339,251.72	0.00		419,339.47
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	312,643.36	0.00	9,920.55	0.00	1,183,870.95	7,243,684.40	0.00	0.00	8,750,119.26
7310	Transfers of Indirect Costs	462,957.03	0.00	0.00	0.00	1,635.45	0.00	0.00		464,592.48
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	462,957.03	0.00	0.00	0.00	1,635.45	0.00	0.00	0.00	464,592.48
	TOTAL BEFORE OBJECT 8980	775,600.39	0.00	9,920.55	0.00	1,185,506.40	7,243,684.40	0.00	0.00	9,214,711.74
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									5,140,953.88

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
TOTAL COSTS										
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,648,081.95	0.00	561,359.72	0.00	187,446.85	10,911,939.67	0.00		14,308,828.19
2000-2999	Classified Salaries	910,568.99	0.00	0.00	0.00	19.25	132,473.47	0.00		1,043,061.71
3000-3999	Employee Benefits	1,726,988.38	0.00	252,252.32	0.00	126,619.99	5,168,402.70	0.00		7,274,263.39
4000-4999	Books and Supplies	85,841.57	0.00	3,507.74	0.00	23,177.83	46,098.26	0.00		158,625.40
5000-5999	Services and Other Operating Expenditures	747,313.95	0.00	6,031.89	0.00	2,001.15	1,834,755.61	0.00		2,590,102.60
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	1,843,139.54	0.00	0.00	0.00	0.00	43,973.94	0.00		1,887,113.48
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,961,934.38	0.00	823,151.67	0.00	339,285.07	18,137,643.65	0.00	0.00	27,261,994.77
7310	Transfers of Indirect Costs	962,774.75	0.00	0.00	0.00	0.00	0.00	0.00		962,774.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,130,236.00								3,130,236.00
	TOTAL BEFORE OBJECT 8980	962,774.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	962,774.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	8,924,709.13	0.00	823,151.67	0.00	339,285.07	18,137,643.65	0.00	0.00	28,224,769.52
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	2,236,756.25	0.00	0.00	0.00	112,425.55	573,223.21	0.00		2,922,405.01
2000-2999	Classified Salaries	766,882.31	0.00	0.00	0.00	0.00	5,674.36	0.00		772,556.67
3000-3999	Employee Benefits	1,290,846.80	0.00	0.00	0.00	41,063.61	209,244.74	0.00		1,541,155.15
4000-4999	Books and Supplies	5,634.38	0.00	0.00	0.00	18,332.67	6,354.20	0.00		30,321.25
5000-5999	Services and Other Operating Expenditures	270,038.33	0.00	0.00	0.00	1,390.00	2,450.80	0.00		273,879.13
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	1,843,139.54	0.00	0.00	0.00	0.00	0.00	0.00		1,843,139.54
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,413,297.61	0.00	0.00	0.00	173,211.83	796,947.31	0.00	0.00	7,383,456.75
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	6,413,297.61	0.00	0.00	0.00	173,211.83	796,947.31	0.00	0.00	7,383,456.75

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									5,140,953.88
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									9,629,592.90
	TOTAL COSTS									22,154,003.53

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

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Fresno County (BE)

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

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

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

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SELPA: Fresno County (BE)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2023-24	FY 2022-23	(A - B)
	40,834,556.09		
	4,426,739.89		
	36,407,816.20	33,365,723.40	
		33,365,723.40	
		0.00	
		0.00	
	36,407,816.20	33,365,723.40	3,042,092.80

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

	Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
	40,834,556.09		
	4,426,739.89		
	36,407,816.20	33,365,723.40	

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

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

Printed: 8/31/2023 5:41 PM

SELPA:	Fresno County (BE)			
	*b. Special education unduplicated pupil count	1,734.00	1,734.00	
	c. Per capita local expenditures (B2a/B2b)	13,854.09	12,776.24	1,077.85

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

IRMA HICKS

Contact Name

RETIRED FISCAL SERVICES ANALYST

Title

559-274-4700 EXT 12204

Telephone Number

ihicks@centralusd.k12.ca.us

Email Address

CAT Forms

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

Central Unified
Fresno County

Description		001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	FEDERAL CATALOG NUMBER	Title I	Migrant	Migrant - Summer	ESSA: School Improvement	ESSER II	ESSER III	ESSER II Learning Loss
RESOURCE CODE	3010	84,010	3060	3061	3182	3212	3213	3214
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)								
AWARD								
1. Prior Year Carryover		3,591,711.79			1,265,916.21		1,783,609.94	
2. a. Current Year Award		6,151,723.00	76,724.06	18,962.75	829,930.00	6,277,032.80	29,018,044.13	5,411,089.33
b. Transferability (ESSA)								
c. Other Adjustments					385,030.00			
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)		6,151,723.00	76,724.06	18,962.75	1,214,960.00	6,277,032.80	29,018,044.13	5,411,089.33
3. Required Matching Funds/Other			7,808.13	1,016.16				
4. Total Available Award		9,743,434.79	84,532.19	19,978.91	2,480,876.21	6,277,032.80	30,801,654.07	5,411,089.33
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year		3,591,711.79			1,330,241.25		7,669,236.00	
6. Cash Received in Current Year		3,028,157.00	35,409.88	1,103.99	133,763.00	6,165,054.73		612,135.33
7. Contributed Matching Funds			7,808.13	1,016.16				
8. Total Available (sum lines 5, 6, & 7)		6,619,868.79	43,218.01	2,120.15	1,464,004.25	6,165,054.73	7,669,236.00	612,135.33
EXPENDITURES								
9. Donor-Authorized Expenditures		8,447,768.04	84,532.19	19,978.91	1,464,004.25	5,233,363.02	7,042,846.30	43,735.15
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)		8,447,768.04	84,532.19	19,978.91	1,464,004.25	5,233,363.02	7,042,846.30	43,735.15
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		(1,827,899.25)	(41,314.18)	(17,858.76)	0.00	931,691.71	626,369.70	568,400.18

Description	001	002	003	004	005	006	007
a. Unearned Revenue					931,691.71	626,389.70	568,400.18
b. Accounts Payable							
c. Accounts Receivable	1,827,899.25	41,314.18	17,858.76				
14. Unused Grant Award Calculation (line 4 minus line 9)	1,295,666.75	0.00	0.00	1,016,871.96	1,043,669.78	23,758,807.77	5,367,354.18
15. If Carry over is allowed, enter line 14 amount here	1,295,666.75			1,019,871.96	1,043,669.78	23,758,807.77	5,367,354.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,447,768.04	76,724.06	18,962.75	1,464,004.25	5,233,363.02	7,042,846.30	43,735.15

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

Central Unified
Fresno County

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ELO ESSER II	ELO GEER III	ELO ESSER III	IDEA Basic	IDEA - Preschool	Career Tech Ed Secondary	Career Tech Adulut
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.027	84.173		
RESOURCE CODE	3216	3217	3218	3310	3315	3550	3555
REVENUE OBJECT	8290	8290	8290	8181	8182		
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		41,072.00	469,820.19				
2. a. Current Year Award	997,527.65	284,347.00		3,175,390.00	104,666.00	170,140.00	5,112.54
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other	997,527.65	284,347.00	0.00	3,175,390.00	104,666.00	170,140.00	5,112.54
4. Total Available Award				5,001,210.64	139,743.24		
(sum lines 1, 2d, & 3)	997,527.65	325,419.00	469,820.19	8,176,600.64	244,409.24	170,140.00	5,112.54
REVENUES							
5. Unearned Revenue Deferred from Prior Year		41,072.00					
6. Cash Received in Current Year	722,582.65	157,919.85	469,820.19		86,203.00	19,649.97	5,112.54
7. Contributed Matching Funds				5,001,210.64	139,743.24		
8. Total Available (sum lines 5, 6, & 7)	722,582.65	198,991.85	469,820.19	5,001,210.64	225,946.24	19,649.97	5,112.54
EXPENDITURES							
9. Donor-Authorized Expenditures	427,982.87	198,991.85	294,368.11	8,176,600.64	225,946.24	120,751.35	5,112.54
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	427,982.87	198,991.85	294,368.11	8,176,600.64	225,946.24	120,751.35	5,112.54
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	294,599.78	0.00	175,452.08	(3,175,390.00)	0.00	(101,101.38)	0.00
a. Unearned Revenue	294,599.78		175,452.08				

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable						101,101.38	
14. Unused Grant Award Calculation (line 4 minus line 9)	569,544.78	126,427.15	175,452.08	3,175,390.00			
15. If Carry over is allowed, enter line 14 amount here	569,544.78	126,427.15	175,452.08	0.00	18,463.00	49,388.65	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	427,982.87	198,991.85	294,368.11	3,175,390.00	86,203.00	120,751.35	5,112.54

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Adult Basic Ed	Adult Secondary	Adult Ed Eng Lit & Civ Ed	Title II Teacher Quality	Title IV	Title III	Title III LEP
FEDERAL CATALOG NUMBER	84.002A	84.002A	84.002A	84.367	84.424	84.365	84.365
RESOURCE CODE	3905	3913	3926	4035	4127	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FUND 1100	FUND 1100	FUND 1100				
AWARD							
1. Prior Year Carryover				554,059.00	818,920.00	10,352.00	357,130.00
2. a. Current Year Award	68,900.00	117,045.00	26,915.00	658,808.00	482,465.00		312,221.00
b. Transferability (ESSA)				477,401.42	(1,301,385.00)	11,291.00	
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	68,900.00	117,045.00	26,915.00	1,136,209.42	(818,920.00)	11,291.00	312,221.00
3. Required Matching Funds/Other				513,243.38			
4. Total Available Award	68,900.00	117,045.00	26,915.00	2,203,511.80	0.00	21,643.00	669,351.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year				554,059.00			(5,699.67)
6. Cash Received in Current Year	22,967.00	79,697.00	5,485.00	1,136,209.42		21,643.00	246,312.23
7. Contributed Matching Funds				513,243.38			
8. Total Available (sum lines 5, 6, & 7)	22,967.00	79,697.00	5,485.00	2,203,511.80	0.00	21,643.00	240,612.56
EXPENDITURES							
9. Donor-Authorized Expenditures	65,898.83	117,045.00	26,915.00	2,203,511.80		21,643.00	240,612.56
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	65,898.83	117,045.00	26,915.00	2,203,511.80	0.00	21,643.00	240,612.56
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(42,931.83)	(37,348.00)	(21,430.00)	0.00	0.00	0.00	0.00
a. Unearned Revenue							

Description	015	016	017	018	019	020	021
b. Accounts Payable							
c. Accounts Receivable	42,931.83	37,348.00	21,430.00				
14. Unused Grant Award Calculation (line 4 minus line 9)	3,001.17	0.00	0.00	0.00			428,738.44
15. If Carryover is allowed, enter line 14 amount here	3,001.17						428,738.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	65,898.83	117,045.00	26,915.00	1,690,268.42	0.00	21,643.00	240,612.56

022		
Description	ARP HCY II	TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER	84.425	
RESOURCE CODE	5634	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over	69,909.00	8,962,500.13
2. a. Current Year Award	23,303.00	54,210,346.26
b. Transferability (ESSA)		(812,692.58)
c. Other Adjustments		385,030.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	23,303.00	53,782,683.68
3. Required Matching Funds/Other		5,663,021.55
4. Total Available Award		
(sum lines 1, 2d, & 3)	93,212.00	68,408,205.36
REVENUES		
5. Unearned Revenue Deferred from Prior Year	680.00	13,181,300.37
6. Cash Received in Current Year	23,303.00	12,972,528.78
7. Contributed Matching Funds		5,663,021.55
8. Total Available (sum lines 5, 6, & 7)	23,983.00	31,816,850.70
EXPENDITURES		
9. Donor-Authorized Expenditures	1,527.91	34,463,135.56
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	1,527.91	34,463,135.56
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	22,455.09	(2,646,284.86)
a. Unearned Revenue	22,455.09	2,618,988.54

Description		022	
b. Accounts Payable			0.00
c. Accounts Receivable			5,265,273.40
14. Unused Grant Award Calculation (line 4 minus line 9)		91,684.09	33,945,069.80
15. If Carryover is allowed, enter line 14 amount here		91,684.09	33,948,069.80
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		1,527.91	28,800,114.01

Description		001	002	003	004	005	
STATE PROGRAM NAME		UPK Planning & IMP	CSPP	CTEIG	SpEd Workability	Ag Voc Incentive	TOTAL
RESOURCE CODE		6053	6105	6387	6520	7010	
REVENUE OBJECT		8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		315,605.00		138,107.42		1,368.48	455,080.90
2. a. Current Year Award		697,164.00	1,108,166.00	757,151.00	20,033.26	79,518.00	2,662,032.26
b. Other Adjustments							0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)		697,164.00	1,108,166.00	757,151.00	20,033.26	79,518.00	2,662,032.26
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)		1,012,769.00	1,108,166.00	895,258.42	20,033.26	80,886.48	3,117,113.16
REVENUES							
5. Unearned Revenue Deferred from Prior Year		315,605.00		138,107.42			453,712.42
6. Cash Received in Current Year		697,164.00	940,972.06	1,447,694.00	12,901.14	30,236.48	3,128,967.68
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)		1,012,769.00	940,972.06	1,585,801.42	12,901.14	30,236.48	3,582,680.10
EXPENDITURES							
9. Donor-Authorized Expenditures		62,905.91	996,806.80	782,150.23	20,033.26	69,594.60	1,931,490.80
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)		62,905.91	996,806.80	782,150.23	20,033.26	69,594.60	1,931,490.80
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		949,863.09	(55,834.74)	803,651.19	(7,132.12)	(39,358.12)	1,651,189.30
a. Unearned Revenue		949,863.09		803,651.19			1,753,514.28
b. Accounts Payable							0.00
c. Accounts Receivable							
14. Unused Grant Award Calculation			55,834.74		7,132.12	39,358.12	102,324.98

Description	001	002	003	004	005
(line 4 minus line 9)	949,863.09	111,359.20	113,108.19	0.00	1,185,622.36
15. If Carryover is allowed, enter line 14 amount here	949,863.09	111,359.20	113,108.19	11,291.88	1,185,622.36
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	62,905.91	996,806.80	782,150.23	20,033.26	1,931,490.80

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

Central Unified
Fresno County

Description		001	002	003	004	005	006
LOCAL PROGRAM NAME	LEA's	ECF Emergency Connectivity Fund	State Water Resource - Well Project	ROP	Discretionary	Invoices	TOTAL
RESOURCE CODE	9010	9015	9018	9023	9031	9034	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	ASP	omni					
AWARD							
1. Prior Year Carryover		1,260,000.00			120,575.25	2,985.65	1,383,560.90
2. a. Current Year Award	488,437.44		(230,581.42)	67,446.83	9,348.61	116,887.95	451,539.41
b. Other Adjustments							0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	488,437.44	0.00	(230,581.42)	67,446.83	9,348.61	116,887.95	451,539.41
3. Required Matching Funds/Other	298,978.12	18,235.40	3,255,340.92	550,803.29			4,123,357.73
4. Total Available Award	787,415.56	1,278,235.40	3,024,759.50	618,250.12	129,923.86	119,873.60	5,958,458.04
(sum lines 1, 2c, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year					109,314.77		109,314.77
6. Cash Received in Current Year	218,667.67		(230,581.42)	67,446.83		119,873.60	175,406.68
7. Contributed Matching Funds	299,978.12		3,255,340.92	550,803.29			4,106,122.33
8. Total Available (sum lines 5, 6, & 7)	518,645.79	0.00	3,024,759.50	618,250.12	109,314.77	119,873.60	4,390,843.78
EXPENDITURES							
9. Donor-Authorized Expenditures	787,415.56	18,235.40	3,024,759.50	618,250.12	13,675.49	36,255.23	4,498,591.30
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	787,415.56	18,235.40	3,024,759.50	618,250.12	13,675.49	36,255.23	4,498,591.30
12. Amounts Included in Line 6 above e for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/R & A/R amounts (line 8 minus line 9 plus line 12)	(288,769.77)	(18,235.40)	0.00	0.00	95,639.28	83,618.37	(107,747.52)
a. Unearned Revenue							0.00
b. Accounts Payable							0.00
c. Accounts Receivable	268,769.77	18,235.40					287,005.17

Description	001	002	003	004	005	006
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,260,000.00		0.00	0.00	83,618.37
15. If Carryover is allowed, enter line 14 amount here						1,459,866.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	487,437.44	18,235.40	(230,581.42)	67,446.83	109,314.77	119,873.60
						571,726.62

Description		001	002	003	
FEDERAL PROGRAM NAME		Child Nutrition Program	Child Care Food Program (CCFP)	SNP COVID-19 Emergency	TOTAL
FEDERAL CATALOG NUMBER					
RESOURCE CODE		5310	5320	5465	
REVENUE OBJECT		8220	8220	8220	
LOCAL DESCRIPTION (if any)		Fed Reimbursement	Fed Reimbursement		
AWARD					
1. Prior Year Restricted Ending Balance		2,651,965.65	625,985.22	403,739.45	3,681,690.32
2. a. Current Year Award		8,116,344.23	297,795.75		8,414,139.98
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)					
3. Required Matching Funds/Other		8,116,344.23	297,795.75	0.00	8,414,139.98
4. Total Available Award (sum lines 1, 2c, & 3)		10,768,309.88	923,780.97	403,739.45	12,095,830.30
REVENUES					
5. Cash Received in Current Year		6,991,341.31	250,875.87		7,242,217.18
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)					
b. Noncurrent Accounts Receivable					
c. Current Accounts Receivable (line 7a minus line 7b)		1,125,002.92	46,919.88	0.00	1,171,922.80
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)		8,116,344.23	297,795.75	0.00	8,414,139.98
EXPENDITURES					
10. Donor-Authorized Expenditures					
11. Non Donor-Authorized Expenditures		9,792,719.96	215,374.94	255,387.08	10,263,481.98
12. Total Expenditures					0.00

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME							
RESOURCE CODE	Lottery	EPA	LOP	Child Nutrition Program	Center Based Reserve	Cal Clean Energy Jobs	Educator Effectiveness
REVENUE OBJECT	1100	1400	2600	5310	6130	6230	6266
LOCAL DESCRIPTION (if any)	8560	8560	8560	8520	8990	8590	8590
				FUND 13 - State	FUND 1200		
AWARD							
1. Prior Year Restricted Ending Balance		1,893,727.00	4,054,826.00		167,634.00	235,577.23	3,650,078.00
2. a. Current Year Award	2,987,943.64	12,623,459.00	10,768,309.00	2,976,809.73			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,987,943.64	12,623,459.00	10,768,309.00	2,976,809.73	0.00	0.00	0.00
3. Required Matching Funds/Other	(2,005,535.07)					165,893.77	
4. Total Available Award (sum lines 1, 2c, & 3)	982,408.57	14,517,186.00	14,823,135.00	2,976,809.73	167,634.00	401,471.00	3,650,078.00
REVENUES							
5. Cash Received in Current Year		14,517,186.00	10,768,309.00				
6. Amounts Included in Line 5 for Prior Year Adjustments		(1,893,727.00)					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,987,943.64	0.00	0.00	2,976,809.73	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	2,987,943.64	0.00	0.00	2,976,809.73	0.00	0.00	0.00
8. Contributed Matching Funds						165,893.77	
9. Total Available (sum lines 5, 7c, & 8)	2,987,943.64	14,517,186.00	10,768,309.00	2,976,809.73	0.00	165,893.77	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	982,408.57	14,517,186.00	4,054,845.24			401,471.00	454,348.19
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	982,408.57	14,517,186.00	4,054,845.24	0.00	0.00	401,471.00	454,348.19

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	10,768,289.76	2,976,809.73	167,634.00	0.00	3,195,729.81

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME							
RESOURCE CODE	Lottery Ins Materials	CA Community Schools	CalWorks ROP	Adult Ed	SpEd	SpEd Mental Health	SpEd Dis Res
REVENUE OBJECT	6300	6331	6371	6391	6500	6512	6536
LOCAL DESCRIPTION (if any)	8560	8590	8590	8590	8792	8590	8590
			FUND 1100	FUND 1100			
AWARD							
1. Prior Year Restricted Ending Balance	833,594.30		101,010.00	312,919.00			178,643.00
2. a. Current Year Award	1,496,855.58	180,000.00	208,295.00	991,866.00	8,787,788.00	168,931.00	
b. Other Adjustments					237,764.01		
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,496,855.58	180,000.00	208,295.00	991,866.00	9,025,552.01	168,931.00	0.00
3. Required Matching Funds/Other					8,967,570.84		
4. Total Available Award (sum lines 1, 2c, & 3)	2,330,449.88	180,000.00	309,305.00	1,304,785.00	17,993,122.85	168,931.00	178,643.00
REVENUES							
5. Cash Received in Current Year	1,266,710.73			828,113.84			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	230,144.85	180,000.00	208,295.00	163,752.16	9,025,552.01	168,931.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	230,144.85	180,000.00	208,295.00	163,752.16	9,025,552.01	168,931.00	0.00
8. Contributed Matching Funds					8,967,570.84		
9. Total Available (sum lines 5, 7c, & 8)	1,496,855.58	180,000.00	208,295.00	991,866.00	17,993,122.85	168,931.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	1,481,263.61	11,907.31		902,925.98	17,993,123.04		144,805.76
12. Total Expenditures (line 10 plus line 11)	1,481,263.61	11,907.31	0.00	902,925.98	17,993,123.04	0.00	144,805.76

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	849,186.27	168,092.69	309,305.00	401,859.02	(.19)	168,931.00	33,837.24

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME							
RESOURCE CODE	6537	6546	6547	6762	7028	7029	KIT - Infrastructure & Training 2022 7032
REVENUE OBJECT	8590	8590	8590	8590	8520	8520	8520
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	879,621.02		687,067.00		383,087.00	86,982.00	
2. a. Current Year Award		272,390.18	665,908.00	9,404,635.00			1,948,319.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	272,390.18	665,908.00	9,404,635.00	0.00	0.00	1,948,319.00
3. Required Matching Funds/Other		662,022.06					
4. Total Available Award (sum lines 1, 2c, & 3)	- 879,621.02	934,412.24	1,352,975.00	9,404,635.00	383,087.00	86,982.00	1,948,319.00
REVENUES							
5. Cash Received In Current Year		272,390.18	665,908.00	8,876,095.51			1,948,319.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	528,539.49	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	528,539.49	0.00	0.00	0.00
8. Contributed Matching Funds		662,022.06					
9. Total Available (sum lines 5, 7c, & 8)	0.00	934,412.24	665,908.00	9,404,635.00	0.00	0.00	1,948,319.00
EXPENDITURES							
10. Donor-Authorized Expenditures	753,917.61	934,412.24			211,187.07	19,142.39	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	753,917.61	934,412.24		0.00	0.00	211,187.07	19,142.39
RESTRICTED ENDING BALANCE							0.00
13. Current Year							
(line 4 minus line 10)	125,703.41	0.00	1,352,975.00	9,404,635.00	171,899.93	67,839.61	1,948,319.00

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME							
RESOURCE CODE		7412	7413	7425	7426	7435	8150
REVENUE OBJECT		8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	77,895.86	855,408.00	320,689.00	2,485,741.91	290,390.20		274,414.78
2. a. Current Year Award						20,144,356.00	6,714,159.68
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	20,144,356.00	6,714,159.68
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	77,895.86	855,408.00	320,689.00	2,485,741.91	290,390.20	20,144,356.00	6,988,574.46
REVENUES							
5. Cash Received in Current Year		213,852.00	80,172.00	179.00			
6. Amounts Included in Line 5 for Prior Year Adjustments		(213,852.00)	(80,172.00)				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	(179.00)	0.00	20,144,356.00	6,714,159.68
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	(179.00)	0.00		6,714,159.68
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	213,852.00	80,172.00	0.00	0.00	20,144,356.00	6,714,159.68
EXPENDITURES							
10. Donor-Authorized Expenditures	8,404.33	129,730.22		1,767,508.53	33,508.81	26,634.36	6,777,545.16
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	8,404.33	129,730.22	0.00	1,767,508.53	33,508.81	26,634.36	6,777,545.16

Description		TOTAL
STATE PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		17,768,305.30
2. a. Current Year Award		80,340,024.81
b. Other Adjustments		237,764.01
c. Adj Curr Yr Award (sum lines 2a & 2b)		
3. Required Matching Funds/Other		80,577,788.82
4. Total Available Award (sum lines 1, 2c, & 3)		7,789,951.60
		106,137,045.72
REVENUES		
5. Cash Received in Current Year		39,437,235.26
6. Amounts Included in Line 5 for Prior Year Adjustments		(2,187,751.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		
b. Noncurrent Accounts Receivable		43,328,304.56
c. Current Accounts Receivable (line 7a minus line 7b)		0.00
8. Contributed Matching Funds		43,328,304.56
9. Total Available (sum lines 5, 7c, & 8)		9,795,486.67
		92,561,026.49
EXPENDITURES		
10. Donor-Authorized Expenditures		51,606,275.42
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)		51,606,275.42
RESTRICTED ENDING BALANCE		

Description	
13. Current Year (line 4 minus line 10)	54,530,770.30

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME							
RESOURCE CODE	Aquatics 9010	QRIS 9010	Catering 9010	9011	C.L.A.S.S. Fees 9011	C.L.A.S. Auto Body 9012	GATE 9012
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		FUND 12	FUND 13	FUND 13	FUND 11	FUND 11	FUND 11
AWARD							
1. Prior Year Restricted Ending Balance		223,434.69	513,255.42		48,701.88	156,429.50	15,929.87
2. a. Current Year Award		102,125.00	238,716.49	22,500.00	550.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	102,125.00	238,716.49	22,500.00	550.00	0.00	0.00
3. Required Matching Funds/Other	298,978.12						
4. Total Available Award (sum lines 1, 2c, & 3)	298,978.12	325,559.69	751,971.91	22,500.00	49,251.88	156,429.50	15,929.87
REVENUES							
5. Cash Received in Current Year		102,125.00	238,716.49	22,500.00	550.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	298,978.12						
9. Total Available (sum lines 5, 7c, & 8)	298,978.12	102,125.00	238,716.49	22,500.00	550.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	298,978.12						
11. Non Donor-Authorized Expenditures			105,327.73	22,500.00	50.00	22,086.14	
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	298,978.12		0.00	105,327.73	22,500.00	50.00	22,086.14
0.00							0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	325,559.69	646,644.18	0.00	49,201.88	134,343.36	15,929.87

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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	CLASS Book Deposit Refunds	Calif SUMS Grant	Lost Library Books	Textbooks	AVID-TCAEE		SJAVAPC - Equip
RESOURCE CODE	9014	9013	9014	9017	9019	9020	9021
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	FUND 11						
AWARD							
1. Prior Year Restricted Ending Balance	7,246.30	4,241.07	17,308.33	16,276.29	6,911.13		
2. a. Current Year Award			10,889.12	13,362.09	(600.00)	5,000.00	24,903.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	10,889.12	13,362.09	(600.00)	5,000.00	24,903.00
3. Required Matching Funds/Other					9,135.52		7,124.68
4. Total Available Award (sum lines 1, 2c, & 3)	7,246.30	4,241.07	28,197.45	29,638.38	15,446.65	5,000.00	32,027.68
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments			10,889.12	13,362.09	(600.00)		24,903.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
8. Contributed Matching Funds					9,135.52		7,124.68
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	10,889.12	13,362.09	8,535.52	5,000.00	32,027.68
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures			5,492.59	4,039.19	15,446.65	4,974.44	32,027.68
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)		0.00	0.00	5,492.59	4,039.19	15,446.65	32,027.68
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	7,246.30		4,241.07	22,704.86	25,599.19	0.00	0.00

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME							
RESOURCE CODE	9022						
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award		13,104.47	33,809.91	12,040.69		533.24	46,589.13
b. Other Adjustments			8,554.79				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	8,554.79	0.00		0.00	0.00
3. Required Matching Funds/Other	253,025.45						
4. Total Available Award (sum lines 1, 2c, & 3)	253,025.45	13,104.47	42,364.70	12,040.69		533.24	46,589.13
REVENUES							
5. Cash Received in Current Year			8,554.79				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00		0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00		0.00	0.00
8. Contributed Matching Funds	253,025.45			190.00			
9. Total Available (sum lines 5, 7c, & 8)	253,025.45	0.00	8,554.79	190.00		0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	253,025.45		26,243.60	4,701.18			
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	253,025.45		0.00	26,243.60	4,701.18	333,718.52	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	13,104.47	16,121.10	7,339.51	0.00	533.24	46,589.13

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME							
RESOURCE CODE	9035	State Water Resource - Bottled Water	9036	9037	SOCED Dual Enrollment	9041	Medi-Cal
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance				2,126.85	75,534.63	31,652.93	1,908.37
2. a. Current Year Award							2,291,593.78
b. Other Adjustments	575.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	575.00	0.00	0.00	0.00	0.00	0.00	2,291,593.78
3. Required Matching Funds/Other	75,052.80	29,040.67			363,834.87		
4. Total Available Award (sum lines 1, 2c, & 3)	75,627.80	29,040.67	2,126.85	75,534.63	363,834.87	31,652.93	2,293,502.15
REVENUES							
5. Cash Received in Current Year							2,291,593.78
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	575.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	575.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	75,052.80	29,040.67			363,834.87		
9. Total Available (sum lines 5, 7c, & 8)	75,627.80	29,040.67	2,126.85	75,534.63	363,834.87	31,652.93	2,291,593.78
EXPENDITURES							
10. Donor-Authorized Expenditures	75,627.80	29,040.67		3,371.73	363,834.87		134,658.20
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	75,627.80	29,040.67		0.00	3,371.73	363,834.87	0.00
RESTRICTED ENDING BALANCE							134,658.20
13. Current Year							
(line 4 minus line 10)	0.00	' 0.00		2,126.85	72,162.90	0.00	31,652.93
							2,158,843.95

Description		TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		1,227,034.70
2. a. Current Year Award		2,936,108.21
b. Other Adjustments		575.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		
3. Required Matching Funds/Other		2,936,683.21
4. Total Available Award (sum lines 1, 2c, & 3)		1,151,396.69
		5,315,114.60
REVENUES		
5. Cash Received in Current Year		2,712,594.27
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		
b. Noncurrent Accounts Receivable		224,088.94
c. Current Accounts Receivable (line 7a minus line 7b)		0.00
8. Contributed Matching Funds		224,088.94
9. Total Available (sum lines 5, 7c, & 8)		1,151,586.69
		4,088,269.90
EXPENDITURES		
10. Donor-Authorized Expenditures		1,735,144.56
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)		1,735,144.56

Description	
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	3,579,970.04

Government-Wide Reports

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	18,816,534.38		18,816,534.38			18,816,534.38
Work in Progress	118,395,230.37		118,395,230.37	64,045,488.38	26,385.92	182,414,332.83
Total capital assets not being depreciated	137,211,764.75	0.00	137,211,764.75	64,045,488.38	26,385.92	201,230,867.21
Capital assets being depreciated:						
Land Improvements	44,849,820.27		44,849,820.27	83,166.66		44,932,986.93
Buildings	267,022,001.57		267,022,001.57		224,498.86	266,797,502.71
Equipment	45,013,723.04		45,013,723.04	8,942,290.00	99,550.34	53,856,462.70
Total capital assets being depreciated	356,885,544.88	0.00	356,885,544.88	9,025,456.66	324,049.20	365,586,952.34
Accumulated Depreciation for:						
Land Improvements	(14,718,082.26)		(14,718,082.26)	(3,084,743.08)		(17,802,825.34)
Buildings	(99,773,248.39)		(99,773,248.39)	(13,625,832.45)	(29,933.20)	(113,369,147.64)
Equipment	(25,832,434.60)		(25,832,434.60)	(6,797,580.48)	(81,851.60)	(32,548,163.48)
Total accumulated depreciation	(140,323,765.25)	0.00	(140,323,765.25)	(23,508,156.01)	(111,784.80)	(163,720,136.46)
Total capital assets being depreciated, net excluding lease and subscription assets	216,561,779.63	0.00	216,561,779.63	(14,482,699.35)	212,264.40	201,866,815.88
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	353,773,544.38	0.00	353,773,544.38	49,562,789.03	238,650.32	403,097,683.09
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	198,962,613.00		198,962,613.00	44,997,479.55	8,100,000.00	235,860,092.55	9,260,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	27,168,288.00		27,168,288.00		1,912,162.00	25,256,126.00	1,912,162.00
Leases Payable	11,800,071.00		11,800,071.00		1,517,997.00	10,282,074.00	1,517,997.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	14,370,114.00		14,370,114.00		1,287,023.00	13,083,091.00	1,287,023.00
Net Pension Liability	205,440,000.00		205,440,000.00			205,440,000.00	
Total/Net OPEB Liability	38,874,808.00		38,874,808.00	5,082,197.00		43,957,005.00	
Compensated Absences Payable	797,300.00		797,300.00		24,385.96	772,914.04	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	497,413,194.00	0.00	497,413,194.00	50,079,676.55	12,841,567.96	534,651,302.59	13,977,182.00
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	667,000.00		667,000.00			667,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	667,000.00	0.00	667,000.00	0.00	0.00	667,000.00	0.00