ENDING BALANCE ANALYSIS
2022-2023 UNAUDITED ACTUALS
FINANCIAL REPORT

Line #	Description	Column A Audited Actuals Balance 6/30/2021	Column B Audited Actuals Surplus or Deficit	Column C Audited Actuals Balance 6/30/2022	Column D Unaudited Actuals Surplus or Deficit	Column E Unaudited Actuals Balance 6/30/2023
1	Court/Community Schools Programs	$0.00	$0.00	$0.00	$0.00	$0.00
2	Special Education County Program & Reserves	$2,903,646.72	$283,839.87	$3,187,486.59	($2,408,570.28)	$778,916.31
3	Sp Ed & SELPA Restricted Grants/Programs	$13,386,939.44	$4,576,279.41	$17,963,218.85	$1,619,375.70	$19,582,594.55
4	ROC/P District & COE Programs (Line 7 until 2015)	$0.00	$0.00	$0.00	$0.00	$0.00
5	Other Restricted Programs	$16,818,025.22	$10,227,697.05	$27,045,722.27	($1,303,071.03)	$25,742,651.24
6	***SUBTOTAL RESTRICTED PROGRAMS***	**$33,108,611.38**	**$15,087,816.33**	**$48,196,427.71**	**($2,092,265.61)**	**$46,104,162.10**
7	Designated Unrestricted Programs	$87,453,830.32	$3,999,512.95	$91,453,343.27	$18,869,409.28	$110,322,752.55
8	Court/Community Schools Unrestricted Lottery	$140,388.83	$24,625.97	$165,014.80	($105,172.02)	$59,842.78
9	Special Education Unrestricted Lottery	$162,558.55	$52,177.26	$214,735.81	$38,914.84	$253,650.65
10	CTE Unrestricted Lottery	$109,053.69	$8,877.16	$117,930.85	($9,794.49)	$108,136.36
11	Lottery - Technology Support	$447,843.68	($156,470.79)	$291,372.89	($21,301.99)	$270,070.90
12	Revolving, Petty Cash	$29,241.15	$758.85	$30,000.00	$0.00	$30,000.00
13	Designated Economic Uncertainties	$2,636,550.00	$391,158.00	$3,027,708.00	$306,904.00	$3,334,612.00
14	Unrestricted Reserves	$14,849,907.99	$1,544,587.53	$16,394,495.52	$4,611,636.77	$21,006,132.29
15	QZAB Qualified Zone Academy Bond #1	$0.00	$0.00	$0.00	$0.00	$0.00
16	QZAB Qualified Zone Academy Bond #2	$975,923.22	($975,923.22)	$0.00	$0.00	$0.00
17	QZAB Qualified Zone Academy Bond #3	$208,334.58	($208,334.58)	$0.00	$0.00	$0.00
18	***SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES***	**$107,013,632.01**	**$4,680,969.13**	**$111,694,601.14**	**$23,690,596.39**	**$135,385,197.53**
19	**TOTAL GENERAL FUND** **(CDE SACS Financial Reports)**	**$140,122,243.39**	**$19,768,785.46**	**$159,891,028.85**	**$21,598,330.78**	**$181,489,359.63**
	TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)					
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	$5,298,206.92	($43,642.08)	$5,254,564.84	($823,387.98)	$4,431,176.86
21	TCSJ - Fund 02 - Unrestricted	$0.00	$0.00	$0.00	$0.00	$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	$158,571.00	$12,958.49	$171,529.49	$3,380.45	$174,909.94
22	**TOTAL TCSJ FUND 02** **(Included in CDE SACS General Fund 01 Financial Reports)**	**$5,456,777.92**	**($30,683.59)**	**$5,426,094.33**	**($820,007.53)**	**$4,606,086.80**
23	***SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02***	**$38,406,818.30**	**$15,044,174.25**	**$53,450,992.55**	**($2,915,653.59)**	**$50,535,338.96**
24	***SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02***	**$107,172,203.01**	**$4,693,927.62**	**$111,866,130.63**	**$23,693,976.84**	**$135,560,107.47**
25	**TOTAL GENERAL FUND 01 + FUND 02** **(CDE SACS Financial Reports)**	**$145,579,021.31**	**$19,738,101.87**	**$165,317,123.18**	**$20,778,323.25**	**$186,095,446.43**
	OTHER FUNDS					
26	Charter Fund (Fund 09)	$9,008,320.64	($412,796.36)	$8,595,524.28	$7,420,395.98	$16,015,920.26
27	Special Education Pass-Through Fund (Fund 10)	$0.00	$0.00	$0.00	$0.00	$0.00
28	Adults in Corrections (Fund 11)	$60,639.05	$7,663.25	$68,302.30	($68,302.30)	$0.00
29	Child Development Fund (Fund 12)	$2,774,683.75	$693,561.77	$3,468,245.52	$1,009,878.01	$4,478,123.53
30	County School Facilities (Fund 35)	$0.00	$0.00	$0.00	$2,116,609.76	$2,116,609.76
31	Special Insurance Fund (Fund 67)	$2,222,754.76	$474,969.49	$2,697,724.25	$423,800.60	$3,121,524.85
32	Retiree Benefit Trust Fund (Fund 71)	$9,648,229.66	($1,041,895.67)	$8,606,333.99	$5,211,976.47	$13,818,310.46
33	**TOTAL ALL FUNDS**	**$169,293,649.17**	**$19,459,604.35**	**$188,753,253.52**	**$36,892,681.77**	**$225,645,935.29**

ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2022-2023 UNAUDITED ACTUALS

	2022-2023 Budget	2022-2023 First Interim	2022-2023 Second Interim	2022-2023 Unaudited Actuals
Beginning Balance All Funds July 1st	**$184,000,843.17**	**$188,753,253.52**	**$188,753,253.52**	**$188,753,253.52**
REVENUES				
General Fund 01	$165,808,203.00	$182,231,402.00	$188,518,838.00	$188,328,909.10
Teachers College of SJ Fund 02	$6,291,324.00	$6,592,882.00	$6,970,777.00	$7,925,489.24
Charter Fund 09	$35,519,898.00	$40,093,584.00	$47,668,374.00	$46,225,334.91
Special Education Pass Thru Fund 10	$65,108,186.00	$74,099,312.00	$73,638,291.00	$73,126,244.63
Adults In Corrections Fund 11	$560,964.00	$581,560.00	$581,560.00	$463,065.59
Child Development Fund 12	$65,563,044.00	$65,217,727.00	$72,249,275.00	$40,600,439.73
County School Facilities Fund 35	$0.00	$0.00	$300,000.00	$2,419,453.51
Special Insurance Fund 67	$6,819,605.00	$6,858,289.00	$6,900,261.00	$6,792,550.95
Retiree Benefit Trust Fund 71	$0.00	$0.00	$5,000,000.00	$5,220,834.85
Subtotal All Funds Revenues	**$345,671,224.00**	**$375,674,756.00**	**$401,827,376.00**	**$371,102,322.51**
Total Beginning Balance and Revenue All Funds	**$529,672,067.17**	**$564,428,009.52**	**$590,580,629.52**	**$559,855,576.03**
EXPENDITURES				
General Fund 01	$174,612,578.00	$188,323,347.00	$188,720,252.00	$166,730,578.32
Teachers College of SJ Fund 02	$7,794,577.00	$8,207,908.00	$8,769,097.00	$8,745,496.77
Charter Fund 09	$34,999,560.00	$38,061,886.00	$38,630,660.00	$38,804,938.93
Special Education Pass Thru Fund 10	$65,108,186.00	$74,099,312.00	$73,638,291.00	$73,126,244.63
Adults In Corrections Fund 11	$560,964.00	$649,862.00	$649,862.00	$531,367.89
Child Development Fund 12	$65,585,753.00	$65,846,411.00	$72,817,479.00	$39,590,561.72
County School Facilities Fund 35	$0.00	$0.00	$300,000.00	$302,843.75
Special Insurance Fund 67	$760,081.00	$937,154.00	$6,230,712.00	$6,368,750.35
Retiree Benefit Trust Fund 71	$0.00	$0.00	$0.00	$8,858.38
Subtotal All Funds Expenditures	**$349,421,699.00**	**$376,125,880.00**	**$389,756,353.00**	**$334,209,640.74**
Estimated Ending Balance General Fund	$145,509,787.39	$153,799,083.85	$159,689,614.85	$181,489,359.63
Estimated Ending Balance All Other Funds	$34,740,580.78	$34,503,045.67	$41,134,661.67	$44,156,575.66
Estimated Ending Balance All Funds June 30th	**$180,250,368.17**	**$188,302,129.52**	**$200,824,276.52**	**$225,645,935.29**
Total Expenditures and Estimated Ending Balance All Funds	**$529,672,067.17**	**$564,428,009.52**	**$590,580,629.52**	**$559,855,576.03**

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	**$0.00**	**$954,331.00**	**$954,331.00**	**$954,331.00**	**$0.00**	2
2	Special Education - Child Nutrition / Food Services	5310	1690	**$0.00**	**$392,643.89**	**$392,643.89**	**$392,643.89**	**$0.00**	2
3	Special Education	6500	1000	**$0.00**	**$40,473,864.84**	**$40,473,864.84**	**$0.00**	**$40,473,864.84**	2
4	Special Education - Charter Decline Adjustment Reserve	6500	1013	**$2,486,461.00**	**-$2,486,461.00**	**$0.00**	**$0.00**	**$0.00**	2
5	Special Education - Non Public Agency Reimbursement Program	6500	1019	**$0.00**	**$0.00**	**$0.00**	**$1,932,402.28**	**-$1,932,402.28**	2
6	Special Education - SDC - Special Day Class	6500	1020	**$0.00**	**$92,098.14**	**$92,098.14**	**$24,527,673.46**	**-$24,435,575.32**	2
7	Special Education - Mid-Year Growth Reserve	6500	1027	**$249,002.13**	**$0.00**	**$249,002.13**	**$0.00**	**$249,002.13**	2
8	Special Education - DIS - Designated Instructional Services	6500	1050	**$0.00**	**$0.00**	**$0.00**	**$6,769,095.79**	**-$6,769,095.79**	2
9	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	**$452,023.46**	**$77,891.22**	**$529,914.68**	**$0.00**	**$529,914.68**	2
10	Special Education - Pupil Services	6500	1500	**$0.00**	**$0.00**	**$0.00**	**$1,198,606.10**	**-$1,198,606.10**	2
11	Special Education - Instructional Administration	6500	1600	**$0.00**	**$0.00**	**$0.00**	**$822,194.11**	**-$822,194.11**	2
12	Special Education - School Administration	6500	1610	**$0.00**	**$0.00**	**$0.00**	**$3,068,698.05**	**-$3,068,698.05**	2

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
13	Special Education - Maintenance and Operations	6500	1700	**$0.00**	**$0.00**	**$0.00**	**$1,827,153.92**	**-$1,827,153.92**	2
14	Special Education - Deferred Maintenance	6500	1710	**$0.00**	**-$185,217.00**	**-$185,217.00**	**$0.00**	**-$185,217.00**	2
15	Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	**$0.00**	**$0.00**	**$0.00**	**$234,922.77**	**-$234,922.77**	2
16	Special Education - Infants	6510	1040	**$0.00**	**$283,334.00**	**$283,334.00**	**$283,334.00**	**$0.00**	2
	Total by Ending Balance Line			**$3,187,486.59**	**$39,602,485.09**	**$42,789,971.68**	**$42,011,055.37**	**$778,916.31**	***2***
17	Special Education - ESSA - Every Student Succeed Act School Improvements - CSI - Comprehensive Support Improvement FY 21/22	3182	1350	**$0.00**	**$187,064.73**	**$187,064.73**	**$187,064.73**	**$0.00**	3
18	Special Education - ESSERII - Elementary and Secondary School Emergency Relief	3212	1360	**$0.00**	**$5,361.91**	**$5,361.91**	**$5,361.91**	**$0.00**	3
19	Special Education - ESSERIII - Elementary and Secondary School Emergency Relief	3213	1361	**$0.00**	**$738,179.23**	**$738,179.23**	**$738,179.23**	**$0.00**	3
20	Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - Learning Loss	3214	1362	**$0.00**	**$496,507.00**	**$496,507.00**	**$496,507.00**	**$0.00**	3
21	Special Education - ELO - Expanded Learning Opportunities GEERII - Governor's Emergency Education Relief	3217	1364	**$0.00**	**$35,601.00**	**$35,601.00**	**$35,601.00**	**$0.00**	3
22	Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunities - State Reserve Emergency Needs	3218	1365	**$0.00**	**$92,022.03**	**$92,022.03**	**$92,022.03**	**$0.00**	3
23	Special Education - Preschool Local Entitlements	3310	1100	**$0.00**	**$385,080.00**	**$385,080.00**	**$385,080.00**	**$0.00**	3

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
24	SELPA - Special Education Local Planning Area Federal Preschool Grant	3315	2100	**$0.00**	**$84,189.00**	**$84,189.00**	**$84,189.00**	**$0.00**	3
25	SELPA - Special Education Local Planning Area Federal Preschool Grant Program Specialist	3315	2140	**$0.00**	**$24,665.00**	**$24,665.00**	**$24,665.00**	**$0.00**	3
26	SELPA - Special Education Local Planning Area - Mental Health Part B - IDEA - Individuals with Disabilities Education Allocation ADA - Average Daily Attendance	3327	2324	**$0.00**	**$816,086.00**	**$816,086.00**	**$816,086.00**	**$0.00**	3
27	SELPA - Special Education Local Planning Area Preschool Staff Development	3345	2120	**$0.00**	**$3,734.00**	**$3,734.00**	**$3,734.00**	**$0.00**	3
28	Special Education - Early Intervention Part C	3385	1110	**$0.00**	**$91,558.00**	**$91,558.00**	**$91,558.00**	**$0.00**	3
29	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2219	**$0.00**	**$17,500.65**	**$17,500.65**	**$17,500.65**	**$0.00**	3
30	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2220	**$0.00**	**$415.39**	**$415.39**	**$415.39**	**$0.00**	3
31	Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting System FY 21/22	4203	1357	**$0.00**	**$3,034.19**	**$3,034.19**	**$3,034.19**	**$0.00**	3
32	Special Education - Educator Effectiveness	6266	1459	**$971,949.17**	**$0.00**	**$971,949.17**	**$297,630.90**	**$674,318.27**	3
33	Special Education - Lottery Restricted	6300	1026	**$312,913.50**	**$78,291.55**	**$391,205.05**	**$0.00**	**$391,205.05**	3
34	Special Education - Reserve Distribution to Districts	6500	1014	**$0.00**	**$8,000,000.00**	**$8,000,000.00**	**$1,052,608.54**	**$6,947,391.46**	3
35	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	**$1,709,943.07**	**$1,094,050.00**	**$2,803,993.07**	**$759,315.94**	**$2,044,677.13**	3

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

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36	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	**$9,367,894.47**	**-$4,266,942.00**	**$5,100,952.47**	**$445,804.14**	**$4,655,148.33**	3
37	SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	**$1,199,384.75**	**$511,778.00**	**$1,711,162.75**	**$326,495.22**	**$1,384,667.53**	3
38	SELPA - Special Education Local Planning Area Program Specialist	6500	2070	**$1,314,099.07**	**$767,667.00**	**$2,081,766.07**	**$579,055.92**	**$1,502,710.15**	3
39	SELPA - Special Education Local Planning Area Personnel Development	6500	2110	**$0.00**	**$7,164.00**	**$7,164.00**	**$7,164.00**	**$0.00**	3
40	SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	**$110,445.93**	**$501,969.00**	**$612,414.93**	**$411,944.45**	**$200,470.48**	3
41	Special Education - Infant Discretionary	6515	1112	**$0.00**	**$6,651.00**	**$6,651.00**	**$6,651.00**	**$0.00**	3
42	SELPA - Special Education Local Planning Area Workability I	6520	2200	**$0.00**	**$294,615.00**	**$294,615.00**	**$294,615.00**	**$0.00**	3
43	SELPA - Special Education Local Planning Area - Dispute Prevention and Dispute Resolution	6536	2224	**$1,045,238.59**	**-$415,825.55**	**$629,413.04**	**$629,413.04**	**$0.00**	3
44	Special Education - Learning Recovery Support	6537	1424	**$46,480.98**	**$0.00**	**$46,480.98**	**$46,480.98**	**$0.00**	3
45	Special Education - VAFS - Venture Academy Family of Schools Learning Recovery	6537	3217	**$95,999.00**	**$0.00**	**$95,999.00**	**$95,999.00**	**$0.00**	3
46	Special Education - COSP - County Operated Schools and Programs - Learning Recovery Support	6537	3219	**$50,857.00**	**$0.00**	**$50,857.00**	**$50,857.00**	**$0.00**	3
47	Special Education - Mental Health Services - Prop 98	6546	1326	**$0.00**	**$917,249.93**	**$917,249.93**	**$917,249.93**	**$0.00**	3

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48	SELPA - Special Education Local Planning Area - State Mental Health-Related Services	6546	2326	**$760,424.48**	**$80,928.43**	**$841,352.91**	**$841,352.91**	**$0.00**	3
49	Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6546	3215	**$85,125.61**	**$43,224.56**	**$128,350.17**	**$29,408.94**	**$98,941.23**	3
50	Special Education - VAFS Venture Academy Family of Schools - Mental Health Services	6546	3216	**$61,799.82**	**$81,816.52**	**$143,616.34**	**$66,476.26**	**$77,140.08**	3
51	Special Education - ELO - Expanded Learning Opportunity Paraprofessional Staff	7426	1358	**$9,668.80**	**$0.00**	**$9,668.80**	**$9,668.80**	**$0.00**	3
52	Special Education Ethnic Studies Block Grant	7810	1367	**$0.00**	**$5,062.00**	**$5,062.00**	**$0.00**	**$5,062.00**	3
53	SPED - Special Education Cal HOPE - California Help Outreach Possibilities Empowerment SEL - Social Emotional Learning	9010	1368	**$0.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**$0.00**	3
54	Special Education Operations	9010	1701	**$0.00**	**$199,225.38**	**$199,225.38**	**$199,225.38**	**$0.00**	3
55	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	**$43,171.15**	**$12,342.32**	**$55,513.47**	**$17,879.56**	**$37,633.91**	3
56	SELPA - Special Education Local Planning Area 504 Training	9010	2162	**$11,842.05**	**$0.00**	**$11,842.05**	**$0.00**	**$11,842.05**	3
57	SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers	9010	2166	**$28,833.35**	**$19,597.51**	**$48,430.86**	**$21,931.65**	**$26,499.21**	3
58	SELPA - Special Education Local Planning Area - LHS Language Hearing Specialist - Winter Symposium	9010	2170	**$80,720.57**	**$15,560.42**	**$96,280.99**	**$14,843.18**	**$81,437.81**	3
59	SELPA - Special Education Local Planning Area Autism Forum	9010	2175	**$5,352.17**	**$0.00**	**$5,352.17**	**$0.00**	**$5,352.17**	3

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60	SELPA - Special Education Local Planning Area CAPTAIN California Autism Professional Training and Information Network Enhancement MOU	9010	2190	**$0.00**	**$19,146.69**	**$19,146.69**	**$19,146.69**	**$0.00**	3
61	SELPA - Special Education Local Planning Area JLSJC Junior League of San Joaquin County Life Skills Training	9010	2207	**$2,180.00**	**$0.00**	**$2,180.00**	**$2,078.41**	**$101.59**	3
62	SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	**$648,895.32**	**$1,012,671.74**	**$1,661,567.06**	**$223,570.96**	**$1,437,996.10**	3
	Total by Ending Balance Line			**$17,963,218.85**	**$11,992,241.63**	**$29,955,460.48**	**$10,372,865.93**	**$19,582,594.55**	*3*
63	COSP - County Operated Schools and Programs - Title I Part A Basic Grant	3010	3349	**$0.00**	**$996,660.61**	**$996,660.61**	**$996,660.61**	**$0.00**	5
64	COSP - County Operated Schools and Programs - Title I Low Income/Neglected	3010	3351	**$0.00**	**$46,894.88**	**$46,894.88**	**$46,894.88**	**$0.00**	5
65	COSP - County Operated Schools and Programs - Title I Part D Delinquent/Neglected	3025	3350	**$0.00**	**$622,933.98**	**$622,933.98**	**$622,933.98**	**$0.00**	5
66	Migrant Education - Ripon	3060	6020	**$0.00**	**$0.00**	**$0.00**	**$1,606.11**	**-$1,606.11**	5
67	Migrant Education - Contra Costa County	3060	6024	**$0.00**	**$0.00**	**$0.00**	**$1,955.26**	**-$1,955.26**	5
68	Migrant Education - Escalon	3060	6029	**$0.00**	**$0.00**	**$0.00**	**$10,784.60**	**-$10,784.60**	5
69	Migrant Education - New Hope	3060	6031	**$0.00**	**$0.00**	**$0.00**	**$1,891.79**	**-$1,891.79**	5
70	Migrant Education - Tracy	3060	6032	**$0.00**	**$0.00**	**$0.00**	**$15,086.52**	**-$15,086.52**	5

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
71	Migrant Education - Administration	3060	6080	**$0.00**	**$2,701,295.45**	**$2,701,295.45**	**$546,395.29**	**$2,154,900.16**	5
72	Migrant Education - Centralized Services	3060	6082	**$0.00**	**$0.00**	**$0.00**	**$175,949.38**	**-$175,949.38**	5
73	Migrant Education - Out of School Youth	3060	6083	**$0.00**	**$0.00**	**$0.00**	**$89,702.66**	**-$89,702.66**	5
74	Migrant Education - Parent Participation	3060	6084	**$0.00**	**$0.00**	**$0.00**	**$89,932.06**	**-$89,932.06**	5
75	Migrant Education - School Readiness	3060	6085	**$0.00**	**$0.00**	**$0.00**	**$284,925.77**	**-$284,925.77**	5
76	Migrant Education - Identification and Recruitment	3060	6086	**$0.00**	**$0.00**	**$0.00**	**$345,457.26**	**-$345,457.26**	5
77	Migrant Education - Health	3060	6087	**$0.00**	**$0.00**	**$0.00**	**$84,416.23**	**-$84,416.23**	5
78	Migrant Education - Migrant District Service Agreement	3060	6088	**$0.00**	**$0.00**	**$0.00**	**$544,856.19**	**-$544,856.19**	5
79	Migrant Education - Staff Development	3060	6092	**$0.00**	**$0.00**	**$0.00**	**$5,068.90**	**-$5,068.90**	5
80	Migrant Education - Stockton	3060	6093	**$0.00**	**$0.00**	**$0.00**	**$326,139.39**	**-$326,139.39**	5
81	Migrant Education - Linden	3060	6095	**$0.00**	**$0.00**	**$0.00**	**$19,930.37**	**-$19,930.37**	5
82	Migrant Education - Manteca	3060	6096	**$0.00**	**$0.00**	**$0.00**	**$157,197.67**	**-$157,197.67**	5

ENDING BALANCE ANALYSIS DETAIL

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83	Migrant Education - Summer School Ripon	3061	6020	**$0.00**	**$0.00**	**$0.00**	**$347.76**	**-$347.76**	5
84	Migrant Education - Summer School Contra Costa County	3061	6024	**$0.00**	**$0.00**	**$0.00**	**$405.50**	**-$405.50**	5
85	Migrant Education - Summer School Escalon	3061	6029	**$0.00**	**$0.00**	**$0.00**	**$2,276.32**	**-$2,276.32**	5
86	Migrant Education - Summer School New Hope	3061	6031	**$0.00**	**$0.00**	**$0.00**	**$397.32**	**-$397.32**	5
87	Migrant Education - Summer School Tracy	3061	6032	**$0.00**	**$0.00**	**$0.00**	**$3,061.75**	**-$3,061.75**	5
88	Migrant Education - Summer School Administration	3061	6080	**$0.00**	**$536,061.61**	**$536,061.61**	**$23,414.71**	**$512,646.90**	5
89	Migrant Education - Summer School Centralized Services	3061	6082	**$0.00**	**$0.00**	**$0.00**	**$195,562.23**	**-$195,562.23**	5
90	Migrant Education - Summer School Out of School Youth	3061	6083	**$0.00**	**$0.00**	**$0.00**	**$17,114.95**	**-$17,114.95**	5
91	Migrant Education - Summer School - School Readiness	3061	6085	**$0.00**	**$0.00**	**$0.00**	**$14,379.39**	**-$14,379.39**	5
92	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	**$0.00**	**$0.00**	**$0.00**	**$220,641.04**	**-$220,641.04**	5
93	Migrant Education - Summer School Stockton	3061	6093	**$0.00**	**$0.00**	**$0.00**	**$35,572.32**	**-$35,572.32**	5
94	Migrant Education - Summer School Linden	3061	6095	**$0.00**	**$0.00**	**$0.00**	**$4,145.12**	**-$4,145.12**	5

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95	Migrant Education - Summer School Manteca	3061	6096	**$0.00**	**$0.00**	**$0.00**	**$18,743.20**	**-$18,743.20**	5
96	COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	**$0.00**	**$207,482.00**	**$207,482.00**	**$207,482.00**	**$0.00**	5
97	COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20	3182	3359	**$0.00**	**$20,104.25**	**$20,104.25**	**$20,104.25**	**$0.00**	5
98	COE - County Office of Education - ESSA - Every Student Succeeds Act - Approval	3183	6390	**$0.00**	**$169,832.53**	**$169,832.53**	**$169,832.53**	**$0.00**	5
99	COE - County Office of Education - ESSA - Every Student Succeeds Act - CSI - Comprehensive Support and Improvement Carryover	3183	6391	**$0.00**	**$33,441.97**	**$33,441.97**	**$33,441.97**	**$0.00**	5
100	COE - County Office of Education ESSA - Every Student Succeeds Act Development and Implementation	3183	6404	**$0.00**	**$177,994.00**	**$177,994.00**	**$177,994.00**	**$0.00**	5
101	CARES - Coronavirus Aid, Relief, and Economic Security Act ESSERF - Elementary and Secondary School Emergency Relief Funds	3210	5253	**$0.00**	**$3,136.79**	**$3,136.79**	**$3,136.79**	**$0.00**	5
102	COSP - County Operated Schools and Programs - ESSERII Elementary and Secondary School Emergency Relief	3212	3473	**$0.00**	**$1,706,261.61**	**$1,706,261.61**	**$1,706,261.61**	**$0.00**	5
103	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3213	3474	**$0.00**	**$716,996.62**	**$716,996.62**	**$716,996.62**	**$0.00**	5
104	General Fund ESSERIII - Elementary and Secondary School Emergency Relief	3213	5257	**$0.00**	**$640,519.21**	**$640,519.21**	**$640,519.21**	**$0.00**	5
105	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3214	3469	**$0.00**	**$422,359.47**	**$422,359.47**	**$422,359.47**	**$0.00**	5
106	COSP - County Operated Schools and Programs - ESSERII Elementary and Secondary School Emergency Relief ELO - Expanded Learning Opportunity	3216	3325	**$0.00**	**$336,998.00**	**$336,998.00**	**$336,998.00**	**$0.00**	5

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107	COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunities - GEERII - Governor's Emergency Education Relief	3217	3326	**$0.00**	**$77,344.00**	**$77,344.00**	**$77,344.00**	**$0.00**	5
108	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief ELO - Expanded Learning Opportunity	3218	3327	**$0.00**	**$135,734.00**	**$135,734.00**	**$135,734.00**	**$0.00**	5
109	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief - State Reserve Learning Loss	3219	3328	**$0.00**	**$2,906.39**	**$2,906.39**	**$2,906.39**	**$0.00**	5
110	ESSER III - Elementary and Secondary School Emergency Relief III Summer Grant Program	3225	6327	**$0.00**	**$111,889.51**	**$111,889.51**	**$111,889.51**	**$0.00**	5
111	Special Education - COSP - County Operated Schools and Programs - IDEA - Individuals with Disabilities Education Allocation - ARP - American Rescue Plan 611 Local Assist.	3305	3335	**$0.00**	**$26,667.00**	**$26,667.00**	**$26,667.00**	**$0.00**	5
112	Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance	3310	3457	**$0.00**	**$150,684.00**	**$150,684.00**	**$150,684.00**	**$0.00**	5
113	VAFS - Venture Academy Family of Schools - Special Education Local Planning	3310	3860	**$0.00**	**$235,792.00**	**$235,792.00**	**$235,792.00**	**$0.00**	5
114	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	**$0.00**	**$5,000.00**	**$5,000.00**	**$5,000.00**	**$0.00**	5
115	Title II Part A - Improving Teacher Quality	4035	6161	**$0.00**	**$50,674.59**	**$50,674.59**	**$50,674.59**	**$0.00**	5
116	21st Century High School ASSETs - After School Safety and Enrichment for Teens	4124	6343	**$0.00**	**$202,170.40**	**$202,170.40**	**$202,170.40**	**$0.00**	5
117	COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	**$0.00**	**$64,979.18**	**$64,979.18**	**$64,979.18**	**$0.00**	5
118	COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	**$0.00**	**$3,714.09**	**$3,714.09**	**$3,714.09**	**$0.00**	5

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119	Regional English Learner Specialist Agreement	4204	6114	**$0.00**	**$97,308.44**	**$97,308.44**	**$97,308.44**	**$0.00**	5
120	COSP - County Operated Schools and Programs - Child Nutrition Food Service	5310	3690	**$0.00**	**$563,186.33**	**$563,186.33**	**$563,186.33**	**$0.00**	5
121	COSP - County Operated Schools and Programs - McKinney Vento Homeless Assistance Act	5630	3431	**$0.00**	**$245,374.23**	**$245,374.23**	**$245,374.23**	**$0.00**	5
122	ARP I - American Recovery Plan - Homeless Program	5632	3939	**$0.00**	**$41,283.23**	**$41,283.23**	**$41,283.23**	**$0.00**	5
123	ARP - American Rescue Plan HCYII - Homeless Youth and Children II Plan	5634	3940	**$0.00**	**$1,422.80**	**$1,422.80**	**$1,422.80**	**$0.00**	5
124	COPS School Violence Prevention Program	5810	5718	**$0.00**	**$500,000.00**	**$500,000.00**	**$500,000.00**	**$0.00**	5
125	Natural Resources Fee for Service - Federal Contracts	5810	6268	**$0.00**	**$55,806.00**	**$55,806.00**	**$55,806.00**	**$0.00**	5
126	DOL 8 - Department of Labor - YouthBuild of San Joaquin	5810	6270	**$0.00**	**$188,818.70**	**$188,818.70**	**$188,818.70**	**$0.00**	5
127	STOP School Violence	5810	6355	**$0.00**	**$191,985.38**	**$191,985.38**	**$191,985.38**	**$0.00**	5
128	ASES - After School Education and Safety - Transitional	6010	6371	**$0.00**	**$2,769,756.42**	**$2,769,756.42**	**$2,769,756.42**	**$0.00**	5
129	ASES - After School Education and Safety Transitional Carryover	6010	6373	**$0.00**	**$733,641.74**	**$733,641.74**	**$733,641.74**	**$0.00**	5
130	COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	**$682,448.02**	**$0.00**	**$682,448.02**	**$116,156.14**	**$566,291.88**	5

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131	Court/Community Schools - Lottery Restricted	6300	3006	**$519,909.10**	**$94,268.51**	**$614,177.61**	**$13,482.87**	**$600,694.74**	5
132	ROC/P - Regional Occupation Center Program - Lottery Restricted - Instructional Programs	6300	4096	**$98.07**	**$0.00**	**$98.07**	**$98.07**	**$0.00**	5
133	Adults In Corrections - Lottery Restricted Transfer	6300	4102	**$85,711.47**	**-$6,568.02**	**$79,143.45**	**$0.00**	**$79,143.45**	5
134	Antibias Education Grant Program	6318	5092	**$0.00**	**$100,000.00**	**$100,000.00**	**$38,042.84**	**$61,957.16**	5
135	COSP - County Operated Schools and Programs CCSPP California Community School Partnership Program Planning Grant	6331	3338	**$0.00**	**$180,000.00**	**$180,000.00**	**$129,723.43**	**$50,276.57**	5
136	DSP - Direct Support Professional Training	6355	4051	**$29,890.89**	**$20,935.00**	**$50,825.89**	**$19,162.20**	**$31,663.69**	5
137	Community - CTE - Career Technical Education - Revenue	6371	4001	**$0.00**	**$104,778.00**	**$104,778.00**	**$104,778.00**	**$0.00**	5
138	Strong Workforce Program - Workforce Pathways Coordinator	6388	4400	**$0.00**	**$8,871.41**	**$8,871.41**	**$8,871.41**	**$0.00**	5
139	K-12 Workforce Pathway Coordinator Round 4	6388	4401	**$0.00**	**$114,107.24**	**$114,107.24**	**$114,107.24**	**$0.00**	5
140	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	**$2,313,010.29**	**$991,326.00**	**$3,304,336.29**	**$736,186.90**	**$2,568,149.39**	5
141	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	**$3,622,157.77**	**$2,046,608.00**	**$5,668,765.77**	**$1,249,801.37**	**$4,418,964.40**	5
142	Workability - Court/Community Schools	6520	3361	**$0.00**	**$51,045.00**	**$51,045.00**	**$51,045.00**	**$0.00**	5

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143	TUPE - Tobacco Use Prevention Education - Healthy Kids	6650	6330	**$0.00**	**$134,649.73**	**$134,649.73**	**$134,649.73**	**$0.00**	5
144	TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	**$0.00**	**$71,157.00**	**$71,157.00**	**$71,157.00**	**$0.00**	5
145	TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	**$0.00**	**$63,212.00**	**$63,212.00**	**$63,212.00**	**$0.00**	5
146	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	**$0.00**	**$18,009.06**	**$18,009.06**	**$18,009.06**	**$0.00**	5
147	Arts and Music Block Grant	6762	5248	**$0.00**	**$545,064.00**	**$545,064.00**	**$0.00**	**$545,064.00**	5
148	COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds	7028	3697	**$71,684.00**	**$0.00**	**$71,684.00**	**$25,922.12**	**$45,761.88**	5
149	COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds - Food Service Staff Training Funds	7029	3698	**$2,189.00**	**$0.00**	**$2,189.00**	**$1,604.78**	**$584.22**	5
150	COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds	7032	3699	**$0.00**	**$111,698.00**	**$111,698.00**	**$0.00**	**$111,698.00**	5
151	California Learn Community for School Success	7085	3458	**$0.00**	**$172,830.00**	**$172,830.00**	**$73,884.93**	**$98,945.07**	5
152	CELP - California Environmental Literacy Project	7135	7212	**$0.00**	**$120,000.00**	**$120,000.00**	**$120,000.00**	**$0.00**	5
153	Youth Community Access Durham Ferry - Prop 64	7135	7234	**$0.00**	**$134,644.43**	**$134,644.43**	**$134,644.43**	**$0.00**	5
154	Classified School Employee Professional Development Block Grant	7311	5097	**$72,218.00**	**$0.00**	**$72,218.00**	**$0.00**	**$72,218.00**	5

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155	Foster Youth Services	7366	3935	**$0.00**	**$532,726.81**	**$532,726.81**	**$532,726.81**	**$0.00**	5
156	AB130 Direct Services for Foster Youth Funds	7368	3938	**$0.00**	**$310,235.78**	**$310,235.78**	**$310,235.78**	**$0.00**	5
157	COSP - County Operated Schools and Programs A-G Access / Success Completion Improvement	7412	3336	**$263,529.00**	**$0.00**	**$263,529.00**	**$12,985.30**	**$250,543.70**	5
158	COSP - County Operated Schools and Programs - A-G Learning Loss Mitigation Grant	7413	3337	**$98,796.00**	**$0.00**	**$98,796.00**	**$0.00**	**$98,796.00**	5
159	CSESAP - Classified School Employee Summer Assistance Program	7415	5212	**$0.00**	**$247,639.00**	**$247,639.00**	**$247,639.00**	**$0.00**	5
160	COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded	7425	3472	**$86,927.54**	**$0.00**	**$86,927.54**	**$20,226.66**	**$66,700.88**	5
161	COE - County Office of Education - COVID Mitigation for Counties	7430	5258	**$8,034,121.00**	**-$8,034,121.00**	**$0.00**	**$0.00**	**$0.00**	5
162	Learning Recovery Block Grant	7435	5249	**$0.00**	**$2,394,044.00**	**$2,394,044.00**	**$0.00**	**$2,394,044.00**	5
163	STRS - State Teachers Retirement System - On Behalf	7690	0099	**$0.00**	**$2,463,010.00**	**$2,463,010.00**	**$2,463,010.00**	**$0.00**	5
164	COSP - County Operated Schools and Programs Ethnic Studies Block Grant	7810	3445	**$0.00**	**$22,294.00**	**$22,294.00**	**$0.00**	**$22,294.00**	5
165	CalAgPlate Agriculture Careers Exploration	7810	4050	**$0.00**	**$3,449.73**	**$3,449.73**	**$3,449.73**	**$0.00**	5
166	SARC - School Accountability Report Card - Prototype	7810	5028	**$0.00**	**$143,136.28**	**$143,136.28**	**$143,136.28**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
167	Workability I Database	7810	5030	**$0.00**	**$230,000.00**	**$230,000.00**	**$230,000.00**	**$0.00**	5
168	LGBQT+ Website - Lesbian, Gay, Bisexual, Transgender and Queer or Questioning and Others Cultural Competency Professional Learning Platform	7810	5037	**$0.00**	**$265,563.56**	**$265,563.56**	**$265,563.56**	**$0.00**	5
169	Professional Development and Learning Management System	7810	5038	**$0.00**	**$91,666.67**	**$91,666.67**	**$91,666.67**	**$0.00**	5
170	State of California Oral Health	7810	5049	**$0.00**	**$142,048.89**	**$142,048.89**	**$142,048.89**	**$0.00**	5
171	CalCRN - California Career Resource Network	7810	5051	**$0.00**	**$250,000.00**	**$250,000.00**	**$250,000.00**	**$0.00**	5
172	LCFF - Local Control Funding Formula - Evaluation Rubrics for LCAP - Local Control and Accountability	7810	5053	**$0.00**	**$154,000.00**	**$154,000.00**	**$154,000.00**	**$0.00**	5
173	Prop 68 - Fremont Street Facility Enhancements	7810	5278	**$0.00**	**$28,757.79**	**$28,757.79**	**$28,757.79**	**$0.00**	5
174	Forestry Corps	7810	5280	**$0.00**	**$105,156.33**	**$105,156.33**	**$105,156.33**	**$0.00**	5
175	CMD - Corpsmember Development	7810	5288	**$0.00**	**$24,000.00**	**$24,000.00**	**$24,000.00**	**$0.00**	5
176	CalRecycle California Conservation Corps - E-Waste	7810	5289	**$0.00**	**$274,081.64**	**$274,081.64**	**$274,081.64**	**$0.00**	5
177	CalRecycle California Conservation Corps - Tire	7810	5290	**$0.00**	**$138,828.72**	**$138,828.72**	**$138,828.72**	**$0.00**	5
178	CalRecycle California Conservation Corps - Oil	7810	5291	**$0.00**	**$63,994.73**	**$63,994.73**	**$63,994.73**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

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179	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund	7810	5292	**$0.00**	**$360,892.79**	**$360,892.79**	**$360,892.79**	**$0.00**	5
180	ATP - Active Transportation Program - American Legion Park Improvement Plan	7810	5298	**$0.00**	**$34,627.30**	**$34,627.30**	**$34,627.30**	**$0.00**	5
181	CalRecycle California Conservation Corps E-Waste Carryover	7810	6251	**$0.00**	**$315,120.95**	**$315,120.95**	**$315,120.95**	**$0.00**	5
182	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	**$0.00**	**$222,062.83**	**$222,062.83**	**$222,062.83**	**$0.00**	5
183	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	**$0.00**	**$78,270.91**	**$78,270.91**	**$78,270.91**	**$0.00**	5
184	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund Carryover	7810	6254	**$0.00**	**$374,031.16**	**$374,031.16**	**$374,031.16**	**$0.00**	5
185	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	**$0.00**	**$668,574.14**	**$668,574.14**	**$668,574.14**	**$0.00**	5
186	Prop 68 Oak Park Phase II	7810	6281	**$0.00**	**$22,049.52**	**$22,049.52**	**$22,049.52**	**$0.00**	5
187	ATP - Active Transportation Program - Oak Park Trail Construction	7810	6282	**$0.00**	**$140,468.57**	**$140,468.57**	**$140,468.57**	**$0.00**	5
188	FRWDB - Fresno Regional Workforce Development Board SB1 Valley Build	7810	6297	**$0.00**	**$24,257.36**	**$24,257.36**	**$24,257.36**	**$0.00**	5
189	CDPH - California Department of Public Health Youth Suicide Reporting and Crisis Response Pilot Program	7810	6318	**$0.00**	**$12,937.15**	**$12,937.15**	**$12,937.15**	**$0.00**	5
190	MHSSA - Mental Health Student Services Act	7810	6359	**$0.00**	**$1,204,357.54**	**$1,204,357.54**	**$1,204,357.54**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

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191	Whale Tail	7810	7152	**$0.00**	**$1,425.40**	**$1,425.40**	**$1,425.40**	**$0.00**	5
192	DWR - Department of Water Resources - Water Education Learning Packets	7810	7164	**$0.00**	**$8,160.43**	**$8,160.43**	**$8,160.43**	**$0.00**	5
193	Routine Maintenance and Repair Requirement	8150	5701	**$0.00**	**$2,177,646.00**	**$2,177,646.00**	**$2,177,646.00**	**$0.00**	5
194	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	**$83,722.85**	**$46,440.00**	**$130,162.85**	**$10,029.75**	**$120,133.10**	5
195	COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	**$0.00**	**$175,100.41**	**$175,100.41**	**$139,258.44**	**$35,841.97**	5
196	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	**$77,075.16**	**$0.00**	**$77,075.16**	**$33,493.45**	**$43,581.71**	5
197	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Mary Graham Shelter Art Program	9010	3470	**$0.00**	**$7,517.45**	**$7,517.45**	**$7,517.45**	**$0.00**	5
198	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependancy Court	9010	3471	**$0.00**	**$131,425.68**	**$131,425.68**	**$131,425.68**	**$0.00**	5
199	COSP - County Operated Schools and Programs - California Apprenticeship Initiative Grant	9010	3498	**$0.00**	**$14,638.15**	**$14,638.15**	**$14,638.15**	**$0.00**	5
200	VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	**$141,454.56**	**$187,505.22**	**$328,959.78**	**$140,471.59**	**$188,488.19**	5
201	Homeless Education Technical Assistance Center (HE TAC) Mini Grant	9010	3941	**$0.00**	**$78,326.87**	**$78,326.87**	**$78,326.87**	**$0.00**	5
202	HSA - Human Services Agency - Construction Technology GED - General Education Diploma	9010	4065	**$0.00**	**$60,026.87**	**$60,026.87**	**$60,026.87**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

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203	HSA - Human Services Agency - Construction Technology	9010	4200	**$0.00**	**$207,166.65**	**$207,166.65**	**$207,166.65**	**$0.00**	5
204	HSA - Human Services Agency - Food Service Program	9010	4201	**$0.00**	**$358,869.89**	**$358,869.89**	**$358,869.89**	**$0.00**	5
205	CTE - Career Technical Education - Expansion	9010	4212	**$365,174.89**	**$36,729.00**	**$401,903.89**	**$83,949.51**	**$317,954.38**	5
206	CAI - California Apprenticeship Initiative Grant	9010	4213	**$0.00**	**$116,573.34**	**$116,573.34**	**$116,573.34**	**$0.00**	5
207	CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program	9010	4214	**$0.00**	**$125,399.68**	**$125,399.68**	**$125,399.68**	**$0.00**	5
208	California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program	9010	4215	**$0.00**	**$130,157.52**	**$130,157.52**	**$130,157.52**	**$0.00**	5
209	Tulare Online Advertisement	9010	5022	**$0.00**	**$49,500.00**	**$49,500.00**	**$49,500.00**	**$0.00**	5
210	Tulare Digital Platform	9010	5024	**$0.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**$0.00**	5
211	CodeStack	9010	5025	**$5,158,725.73**	**$9,383,626.63**	**$14,542,352.36**	**$9,265,504.43**	**$5,276,847.93**	5
212	Edge Workforce Backbone Project Codestack Academy Scholarships	9010	5029	**$0.00**	**$30,000.00**	**$30,000.00**	**$0.00**	**$30,000.00**	5
213	Code Camp	9010	5056	**$0.00**	**$543,843.78**	**$543,843.78**	**$543,843.78**	**$0.00**	5
214	CREEC - California Regional Environmental Education Community Amendment - Network Website	9010	5058	**$0.00**	**$9,800.00**	**$9,800.00**	**$9,800.00**	**$0.00**	5

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215	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	**$12.12**	**$0.00**	**$12.12**	**$0.00**	**$12.12**	5
216	Canine Services Consortium	9010	5208	**$999.73**	**$7,730.00**	**$8,729.73**	**$7,700.00**	**$1,029.73**	5
217	Youth Workforce Program Services	9010	5275	**$0.00**	**$84,596.82**	**$84,596.82**	**$84,596.82**	**$0.00**	5
218	FSI - Foundation for Sustainability and Innovation Garden Project	9010	5276	**$0.00**	**$5,000.00**	**$5,000.00**	**$5,000.00**	**$0.00**	5
219	Miscellaneous Recycling Revenues	9010	5287	**$205,829.66**	**$54,059.34**	**$259,889.00**	**$43,732.60**	**$216,156.40**	5
220	SJVAPCD - San Joaquin Valley Air Pollution Control District	9010	5722	**$0.00**	**$22,548.83**	**$22,548.83**	**$22,548.83**	**$0.00**	5
221	Threat Assessment	9010	5723	**$3,685.16**	**$0.00**	**$3,685.16**	**$0.00**	**$3,685.16**	5
222	Assessment Administration	9010	6069	**$352,054.61**	**-$15,991.30**	**$336,063.31**	**$71,971.82**	**$264,091.49**	5
223	Regional Lead Ethnic Studies	9010	6118	**$0.00**	**$50,000.00**	**$50,000.00**	**$50,000.00**	**$0.00**	5
224	TOPS - Teaching Opportunities for Partners in Science District Program	9010	6141	**$70,558.89**	**$28,878.43**	**$99,437.32**	**$46,135.87**	**$53,301.45**	5
225	North Central Valley STEM Center - Science, Technology, Engineering and Mathematics	9010	6168	**$11,426.00**	**$0.00**	**$11,426.00**	**$10,000.00**	**$1,426.00**	5
226	PGIM - Prudential Global Investment Management	9010	6256	**$6,234.05**	**$10,000.00**	**$16,234.05**	**$7,549.65**	**$8,684.40**	5

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227	SFPUC - San Francisco Public Utilities Commission	9010	6264	**$23,896.44**	**$151,340.89**	**$175,237.33**	**$151,340.89**	**$23,896.44**	5
228	Natural Resources Fee For Services	9010	6268	**$865,913.72**	**$2,040,973.33**	**$2,906,887.05**	**$1,666,963.66**	**$1,239,923.39**	5
229	MyPath	9010	6274	**$0.00**	**$500.00**	**$500.00**	**$0.00**	**$500.00**	5
230	Sonora Fee for Service	9010	6276	**$58,695.32**	**$176,567.26**	**$235,262.58**	**$151,324.18**	**$83,938.40**	5
231	College and Career	9010	6299	**$148,263.36**	**$9,957.35**	**$158,220.71**	**$9,493.84**	**$148,726.87**	5
232	SBHIP - Student Behavioral Health Incentive Program HealthNet	9010	6341	**$0.00**	**$48,753.00**	**$48,753.00**	**$20,970.23**	**$27,782.77**	5
233	SBHIP - Student Behavioral Health Incentive Program HPSJ - Health Plan of San Joaquin	9010	6342	**$0.00**	**$100,000.00**	**$100,000.00**	**$100,000.00**	**$0.00**	5
234	Behavioral Health Services - State	9010	6350	**$0.00**	**$55,000.00**	**$55,000.00**	**$55,000.00**	**$0.00**	5
235	Contracted Nursing Services	9010	6352	**$141,337.13**	**$363,205.00**	**$504,542.13**	**$220,673.47**	**$283,868.66**	5
236	ELOP - Expanded Learning Opportunities Program Support Services	9010	6360	**$283,676.52**	**$921,494.54**	**$1,205,171.06**	**$710,701.24**	**$494,469.82**	5
237	Continuous Improvement and Support	9010	6386	**$2,604,969.74**	**$1,970,851.54**	**$4,575,821.28**	**$1,447,415.56**	**$3,128,405.72**	5
238	SUMS - Scaling-Up Multi-Tiered System of Support Statewide	9010	6389	**$0.00**	**$17,891.86**	**$17,891.86**	**$17,891.86**	**$0.00**	5

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239	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3	9010	6394	**$0.00**	**$17,828.15**	**$17,828.15**	**$17,828.15**	**$0.00**	5
240	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3 Sub-grant	9010	6397	**$0.00**	**$25,209.44**	**$25,209.44**	**$25,209.44**	**$0.00**	5
241	CalHOPE - California Hope Outreach Possibilities and Empowerment Student Support DHCS - Department of Health Care Services Grant	9010	6399	**$0.00**	**$330,000.00**	**$330,000.00**	**$330,000.00**	**$0.00**	5
242	Medi-Cal Comprehensive Health	9010	6511	**$189,540.02**	**$2,020,742.39**	**$2,210,282.41**	**$921,951.00**	**$1,288,331.41**	5
243	HSA - Human Services Agency - Food Service Certification	9010	6594	**$525.91**	**$0.00**	**$525.91**	**$0.00**	**$525.91**	5
244	Student Events	9010	7135	**$0.00**	**$288,009.96**	**$288,009.96**	**$288,009.96**	**$0.00**	5
245	CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	**$224.77**	**$5,375.76**	**$5,600.53**	**$5,600.53**	**$0.00**	5
246	Women Together International Conference	9010	7138	**$0.00**	**$10,265.52**	**$10,265.52**	**$10,265.52**	**$0.00**	5
247	California Collaborative for Learning Grant	9010	7139	**$0.00**	**$95,000.00**	**$95,000.00**	**$95,000.00**	**$0.00**	5
248	California Arts Council	9010	7145	**$0.00**	**$25,841.83**	**$25,841.83**	**$25,841.83**	**$0.00**	5
249	Art Program Contracted Services	9010	7146	**$0.00**	**$23,012.81**	**$23,012.81**	**$23,012.81**	**$0.00**	5
250	Community Grant Fund of San Joaquin	9010	7147	**$0.00**	**$3,000.00**	**$3,000.00**	**$3,000.00**	**$0.00**	5

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251	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	**$0.00**	**$26,757.13**	**$26,757.13**	**$26,757.13**	**$0.00**	5
252	DWAS - Dinner With a Scientist	9010	7181	**$3,782.44**	**$3,886.38**	**$7,668.82**	**$6,698.48**	**$970.34**	5
253	DSSP - Delta Sierra Science Project CSMP - California Science and Math Project	9010	7187	**$0.00**	**$38,532.11**	**$38,532.11**	**$38,532.11**	**$0.00**	5
254	Raymus Foundation - Sky Mountain	9010	7201	**$0.00**	**$4,982.91**	**$4,982.91**	**$4,982.91**	**$0.00**	5
255	EWIG - Educator Workforce Investment Group	9010	7213	**$0.00**	**$73,110.42**	**$73,110.42**	**$73,110.42**	**$0.00**	5
256	Artists in Schools	9010	7248	**$53,011.47**	**$283,369.00**	**$336,380.47**	**$253,589.61**	**$82,790.86**	5
257	Music Services	9010	7270	**$4,741.03**	**$3,105.00**	**$7,846.03**	**$2,733.77**	**$5,112.26**	5
258	Health / Physical Education	9010	7300	**$37,636.76**	**$14,720.00**	**$52,356.76**	**$15,899.83**	**$36,456.93**	5
259	GRASP-IT Extra/Coburn	9010	7317	**$256,457.65**	**$4,664.00**	**$261,121.65**	**$21,991.71**	**$239,129.94**	5
260	COE - County Office of Education Foundation Administration	9010	7430	**$0.00**	**$838.88**	**$838.88**	**$838.88**	**$0.00**	5
261	COE - County Office of Education - Foundation Award Mock Trial	9010	7431	**$0.00**	**$1,979.47**	**$1,979.47**	**$1,979.47**	**$0.00**	5
262	COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	**$0.00**	**$4,400.00**	**$4,400.00**	**$4,400.00**	**$0.00**	5

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263	COE - County Office of Education - Foundation Award Science Fair	9010	7434	**$0.00**	**$3,986.48**	**$3,986.48**	**$3,986.48**	**$0.00**	5
264	COE - County Office of Education - Foundation Award Science Olympiad	9010	7435	**$0.00**	**$6,558.92**	**$6,558.92**	**$6,558.92**	**$0.00**	5
265	COE - County Office of Education - Foundation Award Spelling Bee	9010	7437	**$0.00**	**$626.10**	**$626.10**	**$626.10**	**$0.00**	5
266	COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	**$0.00**	**$2,381.39**	**$2,381.39**	**$2,381.39**	**$0.00**	5
267	COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed	9010	7468	**$0.00**	**$11,951.92**	**$11,951.92**	**$11,951.92**	**$0.00**	5
268	COE - County Office of Education Foundation Award - STEM Science, Technology, Engineering and Mathematics Durham Ferry Outdoor Education Center	9010	7470	**$0.00**	**$4,360.00**	**$4,360.00**	**$4,360.00**	**$0.00**	5
269	COE - County Office of Education Foundation Award - Foster Youth Services Coordinating Program	9010	7471	**$0.00**	**$1,818.58**	**$1,818.58**	**$1,818.58**	**$0.00**	5
270	COE - County Office of Education Foundation Award - Pinnacle	9010	7472	**$0.00**	**$3,581.55**	**$3,581.55**	**$3,581.55**	**$0.00**	5
271	COE - County Office of Education Foundation Award Art Camp	9010	7473	**$0.00**	**$15,000.00**	**$15,000.00**	**$15,000.00**	**$0.00**	5
272	Chalkboard	9010	7611	**$12,796.04**	**$0.00**	**$12,796.04**	**$0.00**	**$12,796.04**	5
273	Legal Services	9010	8000	**$0.42**	**$65,000.00**	**$65,000.42**	**$65,000.00**	**$0.42**	5
274	AmeriCorps Carryover	9012	6269	**$0.00**	**$162,603.08**	**$162,603.08**	**$162,603.08**	**$0.00**	5

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275	Worknet - Youth Education Services	9012	6275	**$0.00**	**$800,000.00**	**$800,000.00**	**$800,000.00**	**$0.00**	5
276	AmeriCorps	9012	6289	**$0.00**	**$29,965.30**	**$29,965.30**	**$29,965.30**	**$0.00**	5
277	Workforce Development Grant	9012	6329	**$0.00**	**$671,983.94**	**$671,983.94**	**$671,983.94**	**$0.00**	5
278	Behavioral Health Services - Federal	9012	6351	**$0.00**	**$826,910.14**	**$826,910.14**	**$826,910.14**	**$0.00**	5
279	ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education - CSLA - California Schools Leadership	9012	6396	**$0.00**	**$101,650.00**	**$101,650.00**	**$101,650.00**	**$0.00**	5
280	STEAM - Science, Technology, Engineering, Arts and Mathematics HUB	9012	7151	**$609.97**	**$22,062.95**	**$22,672.92**	**$22,672.92**	**$0.00**	5
281	Migrant Ed - Regular District - Lodi	9060	6094	**$0.00**	**$304,436.38**	**$304,436.38**	**$304,436.38**	**$0.00**	5
282	Migrant Ed - Summer District - Lodi	9061	6094	**$0.00**	**$34,501.01**	**$34,501.01**	**$34,501.01**	**$0.00**	5
	Total by Ending Balance Line			**$27,045,722.27**	**$50,562,154.68**	**$77,607,876.95**	**$51,865,225.71**	**$25,742,651.24**	*5*
283	Budget Stabilization	0000	0002	**$51,560,146.00**	**$0.00**	**$51,560,146.00**	**$0.00**	**$51,560,146.00**	7
284	Special Education - One-Time Discretionary Funds	0000	1314	**$102,218.97**	**$0.00**	**$102,218.97**	**$0.00**	**$102,218.97**	7
285	LCFF - Local Control Funding Formula Implementation Professional Development - Special Education	0000	1401	**$6,596.63**	**$0.00**	**$6,596.63**	**$158.74**	**$6,437.89**	7

ENDING BALANCE ANALYSIS DETAIL

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
286	LCFF - Local Control Funding Formula Implementation Materials and Supplies - Special Education	0000	1402	**$24,534.47**	**$0.00**	**$24,534.47**	**$0.00**	**$24,534.47**	7
287	Special Education - Instructional Assistant Recruitment	0000	1804	**$5,501.04**	**$19,807.84**	**$25,308.88**	**$25,308.88**	**$0.00**	7
288	Special Education - Local Solutions Grant	0000	1805	**$0.00**	**$38,687.39**	**$38,687.39**	**$38,687.39**	**$0.00**	7
289	Special Education - Teacher Sign-on Bonus	0000	1806	**$0.00**	**$244,496.94**	**$244,496.94**	**$244,496.94**	**$0.00**	7
290	SELPA - Special Education Local Plan Area Workability Fundraising	0000	2206	**$1,474.00**	**$2,604.84**	**$4,078.84**	**$2,681.96**	**$1,396.88**	7
291	COSP - County Operated Schools and Programs - Fundraising	0000	3007	**$1,063.78**	**$248.40**	**$1,312.18**	**$122.00**	**$1,190.18**	7
292	COSP - County Operated Schools and Programs - LCFF Local Control Funding Formula Implementation Materials and Supplies	0000	3527	**$255,552.89**	**$109,527.00**	**$365,079.89**	**$171,523.98**	**$193,555.91**	7
293	VAFS - Venture Academy Family of Schools - Early College High School Reserve	0000	3865	**$1,000,000.00**	**$0.00**	**$1,000,000.00**	**$0.00**	**$1,000,000.00**	7
294	Apprenticeship	0000	4205	**$2,702,538.82**	**$6,439,974.00**	**$9,142,512.82**	**$6,227,912.32**	**$2,914,600.50**	7
295	LCAP - Local Control and Accountability Program and Fiscal Oversight	0000	5003	**$421,344.05**	**$0.00**	**$421,344.05**	**$275,060.66**	**$146,283.39**	7
296	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	**$597,518.87**	**$0.00**	**$597,518.87**	**-$58,788.01**	**$656,306.88**	7
297	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	**$3,657,435.66**	**$3,478,591.94**	**$7,136,027.60**	**$2,481,516.93**	**$4,654,510.67**	7

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
298	GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	**$0.00**	**$1,294,099.17**	**$1,294,099.17**	**$1,294,099.17**	**$0.00**	7
299	GASB 87 - Governmental Accounting Standards Board Property Leases	0000	5035	**$0.00**	**$549,014.04**	**$549,014.04**	**$549,014.04**	**$0.00**	7
300	Classified Employee Teacher of the Year Recognition	0000	5044	**$0.00**	**$9,957.84**	**$9,957.84**	**$9,957.84**	**$0.00**	7
301	GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	**$0.00**	**$150,395.82**	**$150,395.82**	**$150,395.82**	**$0.00**	7
302	Transworld Plant Development	0000	5067	**$0.00**	**$1,074,000.00**	**$1,074,000.00**	**$861,001.49**	**$212,998.51**	7
303	WEC - Wentworth Educational Center - Solar Panels	0000	5068	**$1,138,114.73**	**$45,527.61**	**$1,183,642.34**	**$221,342.45**	**$962,299.89**	7
304	Transition Budget	0000	5080	**$0.00**	**$2,945.96**	**$2,945.96**	**$2,945.96**	**$0.00**	7
305	Sky Mountain Preliminary Planning Installment Request #2	0000	5085	**$155,058.02**	**$281.99**	**$155,340.01**	**$155,340.01**	**$0.00**	7
306	Copying Services	0000	5110	**$605,726.87**	**$0.00**	**$605,726.87**	**-$59,115.93**	**$664,842.80**	7
307	Venture Soccer Field	0000	5131	**$2,000,000.00**	**$5,900,000.00**	**$7,900,000.00**	**$316,297.93**	**$7,583,702.07**	7
308	CodeStack Relocation	0000	5134	**$3,864,375.53**	**$5,000,000.00**	**$8,864,375.53**	**$1,238,293.70**	**$7,626,081.83**	7
309	McFall Planning	0000	5136	**$683,450.00**	**-$383,450.00**	**$300,000.00**	**$300,000.00**	**$0.00**	7

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

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310	Conservation Corps Building	0000	5137	**$25,283.00**	**-$652.00**	**$24,631.00**	**$24,631.00**	**$0.00**	7
311	WEC - Wentworth Educational Center Building Expenses	0000	5140	**$123,969.95**	**$350,000.00**	**$473,969.95**	**$158,139.54**	**$315,830.41**	7
312	Nelson Center Facilities - Building Expenses	0000	5150	**$82,142.35**	**$350,000.00**	**$432,142.35**	**$41,070.16**	**$391,072.19**	7
313	Lycoming Building Expenses	0000	5154	**$0.00**	**$83,919.32**	**$83,919.32**	**$83,919.32**	**$0.00**	7
314	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	**$442,830.51**	**$382,389.90**	**$825,220.41**	**$408,967.91**	**$416,252.50**	7
315	COE - County Office of Education Telco Expenses	0000	5168	**$0.00**	**$247,325.28**	**$247,325.28**	**$247,325.28**	**$0.00**	7
316	Venture II Building Expenses	0000	5175	**$746,849.20**	**-$300,000.00**	**$446,849.20**	**$396,692.97**	**$50,156.23**	7
317	CTEC - Career and Technical Education Center Building Expenses	0000	5180	**$1,491,699.03**	**$0.00**	**$1,491,699.03**	**$0.00**	**$1,491,699.03**	7
318	Miscellaneous Building Expenses	0000	5186	**$295,697.07**	**$5,384,102.00**	**$5,679,799.07**	**$0.00**	**$5,679,799.07**	7
319	Federal Building - Court/Community Schools	0000	5193	**$0.00**	**$327,466.25**	**$327,466.25**	**$327,466.25**	**$0.00**	7
320	Mandated Costs	0000	5206	**$3,064,689.10**	**$293,012.00**	**$3,357,701.10**	**$0.00**	**$3,357,701.10**	7
321	Unemployment	0000	5210	**$0.00**	**$38,045.00**	**$38,045.00**	**$38,045.00**	**$0.00**	7

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

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322	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	**$0.00**	**$8,041.75**	**$8,041.75**	**$8,041.75**	**$0.00**	7
323	CSESAP - Classified School Employee Summer Assistance Program	0000	5212	**$0.00**	**$24,636.42**	**$24,636.42**	**$24,636.42**	**$0.00**	7
324	Information Technology - Core Support	0000	5216	**$0.00**	**$1,191,954.13**	**$1,191,954.13**	**$1,191,954.13**	**$0.00**	7
325	Information Technology - Communications/Security	0000	5217	**$0.00**	**$904,871.22**	**$904,871.22**	**$904,871.22**	**$0.00**	7
326	Information Technology - Administration	0000	5218	**$0.00**	**$369,266.64**	**$369,266.64**	**$369,266.64**	**$0.00**	7
327	Information Technology - Administration/Hardware	0000	5220	**$48,217.44**	**$107,077.79**	**$155,295.23**	**$148,370.74**	**$6,924.49**	7
328	Information Technology - Administration/Technical	0000	5225	**$10,808.28**	**$122,000.00**	**$132,808.28**	**$115,745.98**	**$17,062.30**	7
329	Information Technology - Administration/User Support	0000	5230	**$0.00**	**$420,813.22**	**$420,813.22**	**$420,813.22**	**$0.00**	7
330	Vehicle Maintenance	0000	5702	**$1,288,636.24**	**$0.00**	**$1,288,636.24**	**-$75,136.66**	**$1,363,772.90**	7
331	Safety Conference	0000	5715	**$0.00**	**$8,374.78**	**$8,374.78**	**$8,374.78**	**$0.00**	7
332	SJCOE - San Joaquin County Office of Education Employee Safety Training	0000	5717	**$0.00**	**$87,945.00**	**$87,945.00**	**$87,945.00**	**$0.00**	7
333	Migrant Unfunded Expenses	0000	5880	**$0.00**	**$58,434.84**	**$58,434.84**	**$58,434.84**	**$0.00**	7

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334	SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	**$0.00**	**$51,690.21**	**$51,690.21**	**$51,690.21**	**$0.00**	7
335	FCCU2 Foundation Donation	0000	6002	**$0.00**	**$10,000.00**	**$10,000.00**	**$0.00**	**$10,000.00**	7
336	SJCOE - San Joaquin County Office of Education Professional Development for Classified Employees	0000	6051	**$0.00**	**$2,477.65**	**$2,477.65**	**$2,477.65**	**$0.00**	7
337	State Seal of Biliteracy	0000	6126	**$0.00**	**$8,704.94**	**$8,704.94**	**$8,704.94**	**$0.00**	7
338	Science Conference	0000	6144	**$17,318.42**	**$0.00**	**$17,318.42**	**$0.00**	**$17,318.42**	7
339	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	**$29,716.71**	**$15,625.52**	**$45,342.23**	**$12,159.34**	**$33,182.89**	7
340	Education Services - Main	0000	6800	**$0.00**	**$65,927.28**	**$65,927.28**	**$65,927.28**	**$0.00**	7
341	Education Services - Science	0000	6810	**$0.00**	**$1,040,432.19**	**$1,040,432.19**	**$1,040,432.19**	**$0.00**	7
342	Education Services - State/Federal Programs	0000	6820	**$0.00**	**$80,694.57**	**$80,694.57**	**$80,694.57**	**$0.00**	7
343	Education Services - School Support	0000	6825	**$284,029.66**	**$107,489.78**	**$391,519.44**	**$5,956.41**	**$385,563.03**	7
344	Education Services - Mathematics	0000	6845	**$0.00**	**$712,707.08**	**$712,707.08**	**$712,707.08**	**$0.00**	7
345	Education Services - Multilingual	0000	6850	**$0.00**	**$678,223.98**	**$678,223.98**	**$678,223.98**	**$0.00**	7

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346	Education Services - College and Career Readiness	0000	6866	**$0.00**	**$36,933.82**	**$36,933.82**	**$36,933.82**	**$0.00**	7
347	Fab Lab	0000	7109	**$0.00**	**$387,323.48**	**$387,323.48**	**$387,323.48**	**$0.00**	7
348	Star Lab	0000	7110	**$6,618.81**	**$4,300.00**	**$10,918.81**	**$0.00**	**$10,918.81**	7
349	California State Elementary Spelling Bee	0000	7142	**$25,386.21**	**$20,550.00**	**$45,936.21**	**$14,089.79**	**$31,846.42**	7
350	Color the Summer Art Camp	0000	7143	**$4,423.30**	**$49,109.15**	**$53,532.45**	**$33,862.35**	**$19,670.10**	7
351	Student Events Pinnacle Event	0000	7144	**$0.00**	**$1,321.26**	**$1,321.26**	**$1,321.26**	**$0.00**	7
352	Tech Summit	0000	7150	**$12,757.73**	**$0.00**	**$12,757.73**	**$0.00**	**$12,757.73**	7
353	Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	**$0.00**	**$262,430.03**	**$262,430.03**	**$262,430.03**	**$0.00**	7
354	Sky Mountain Camp	0000	7204	**$1,171,146.20**	**$2,096,862.75**	**$3,268,008.95**	**$2,292,168.73**	**$975,840.22**	7
355	Math Olympiad	0000	7214	**$3,056.12**	**$3,160.00**	**$6,216.12**	**$4,811.76**	**$1,404.36**	7
356	Emergency Preparedness	0000	7350	**$0.00**	**$21,367.09**	**$21,367.09**	**$21,367.09**	**$0.00**	7
357	MAA - Medi-Cal Administrative Agency General Administration	0000	7900	**$1,252,014.17**	**$31,752.99**	**$1,283,767.16**	**$0.00**	**$1,283,767.16**	7

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358	COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency	0000	7901	**$442,819.36**	**$77,843.79**	**$520,663.15**	**$0.00**	**$520,663.15**	7
359	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	**$34,506.06**	**$0.00**	**$34,506.06**	**$7,057.90**	**$27,448.16**	7
360	Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	**$864,081.26**	**$117,373.80**	**$981,455.06**	**$73,258.78**	**$908,196.28**	7
361	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	**$46,672.12**	**$3,900.28**	**$50,572.40**	**$5,099.54**	**$45,472.86**	7
362	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	**$0.00**	**$188,625.99**	**$188,625.99**	**$188,625.99**	**$0.00**	7
363	SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10%	0000	7908	**$119,259.71**	**$13,041.54**	**$132,301.25**	**$13,196.95**	**$119,104.30**	7
364	Cal-Safe - California School Aged Family Education - Childcare and Development Services	0092	7010	**$7,056.35**	**$0.00**	**$7,056.35**	**$0.00**	**$7,056.35**	7A
365	Court/Camps - Instructional Program	0240	3010	**$0.00**	**$700,535.00**	**$700,535.00**	**-$113,641.65**	**$814,176.65**	7D
366	Community Schools - Instructional Program	0240	3020	**$700,076.25**	**$22,594,746.04**	**$23,294,822.29**	**$8,628,454.36**	**$14,666,367.93**	7C
367	Community Schools - CTE - Career Technical Education	0240	3021	**$0.00**	**$0.00**	**$0.00**	**$514,635.97**	**-$514,635.97**	7C
368	COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	**$0.00**	**$116,765.02**	**$116,765.02**	**$811,764.21**	**-$694,999.19**	7C
369	Community Schools - one.Resource	0240	3110	**$0.00**	**$0.00**	**$0.00**	**$105,652.79**	**-$105,652.79**	7C

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370	Community Schools - Probation Services	0240	3190	**$0.00**	**$240,965.03**	**$240,965.03**	**$701,512.49**	**-$460,547.46**	7C
371	Community Schools - Instructional Administration	0240	3600	**$0.00**	**$0.00**	**$0.00**	**$270,159.16**	**-$270,159.16**	7C
372	Court/Camps - Instructional Administration	0240	3600	**$0.00**	**$0.00**	**$0.00**	**$46,024.71**	**-$46,024.71**	7D
373	Community Schools - School Administration	0240	3610	**$0.00**	**$0.00**	**$0.00**	**$2,178,229.01**	**-$2,178,229.01**	7C
374	Court/Camps - School Administration	0240	3610	**$0.00**	**$0.00**	**$0.00**	**$331,542.80**	**-$331,542.80**	7D
375	Community Schools - Student Services Building	0240	3650	**$0.00**	**$0.00**	**$0.00**	**$183,511.36**	**-$183,511.36**	7C
376	Court/Camps - Student Services Building	0240	3650	**$0.00**	**$0.00**	**$0.00**	**$40,282.98**	**-$40,282.98**	7D
377	Community Schools - Deferred Maintenance	0240	3710	**$0.00**	**-$165,373.00**	**-$165,373.00**	**$0.00**	**-$165,373.00**	7C
378	Community Schools - Human Resources Department	0240	3920	**$0.00**	**$0.00**	**$0.00**	**$7,718.75**	**-$7,718.75**	7C
379	Court/Camps - Human Resources Department	0240	3920	**$0.00**	**$0.00**	**$0.00**	**$2,894.49**	**-$2,894.49**	7D
380	Community Schools - Student Services Department	0240	3922	**$0.00**	**$0.00**	**$0.00**	**$1,709,650.72**	**-$1,709,650.72**	7C
381	Court/Camps - Student Services Department	0240	3922	**$0.00**	**$0.00**	**$0.00**	**$222,820.57**	**-$222,820.57**	7D

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382	Community Schools - Technology Department	0240	3923	**$0.00**	**$0.00**	**$0.00**	**$330,476.98**	**-$330,476.98**	7C
383	Court/Camps - Technology Department	0240	3923	**$0.00**	**$0.00**	**$0.00**	**$170,611.10**	**-$170,611.10**	7D
384	Community - CTE - Career Technical Education Administration	0240	3926	**$0.00**	**$0.00**	**$0.00**	**$473,795.76**	**-$473,795.76**	7B
385	Community Discovery Youth ChalleNGe - National Guard	0240	3927	**$0.00**	**$0.00**	**$0.00**	**$1,890,051.61**	**-$1,890,051.61**	7C
386	Community - CTE - Career Technical Education Culinary Arts	0240	4017	**$0.00**	**$6,718.45**	**$6,718.45**	**$183,884.31**	**-$177,165.86**	7B
387	PAR - Peer Assistance Review - Administration	0271	5004	**$8,975.22**	**$0.00**	**$8,975.22**	**$0.00**	**$8,975.22**	7A
388	Williams Case Settlement	0385	7285	**$53,325.79**	**$59,498.00**	**$112,823.79**	**$59,497.61**	**$53,326.18**	7A
389	CTE - Career Technical Education - Staff Development Buyback	0393	4097	**$312.27**	**$0.00**	**$312.27**	**$0.00**	**$312.27**	7A
390	Special Education - Deferred Maintenance	0620	1711	**$1,902,080.55**	**$302,065.00**	**$2,204,145.55**	**$645,113.66**	**$1,559,031.89**	7A
391	Special Education - Deferred Maintenance Technology	0620	1712	**$34,806.64**	**$11,602.00**	**$46,408.64**	**$0.00**	**$46,408.64**	7A
392	COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	**$2,434,139.34**	**$250,979.00**	**$2,685,118.34**	**$146,676.00**	**$2,538,442.34**	7A
393	COSP - County Operated Schools and Programs - Deferred Maintenance Technology	0620	3712	**$88,498.90**	**$29,082.00**	**$117,580.90**	**$0.00**	**$117,580.90**	7A

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
394	General Fund - Deferred Maintenance	0620	5711	**$5,362,793.62**	**$478,513.00**	**$5,841,306.62**	**$1,350,619.12**	**$4,490,687.50**	7A
395	General Fund - Deferred Maintenance Technology	0620	5712	**$144,000.00**	**$48,000.00**	**$192,000.00**	**$0.00**	**$192,000.00**	7A
396	Special Education - Transportation	0724	1650	**$0.00**	**$6,653,630.07**	**$6,653,630.07**	**$6,653,630.07**	**$0.00**	7
	Total by Ending Balance Line			**$91,453,343.27**	**$71,853,329.10**	**$163,306,672.37**	**$52,983,919.82**	**$110,322,752.55**	***7***
397	COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	**$165,014.80**	**$94,889.21**	**$259,904.01**	**$200,061.23**	**$59,842.78**	8
	Total by Ending Balance Line			**$165,014.80**	**$94,889.21**	**$259,904.01**	**$200,061.23**	**$59,842.78**	***8***
398	Special Education - Lottery Unrestricted	1100	1025	**$214,735.81**	**$79,763.61**	**$294,499.42**	**$40,848.77**	**$253,650.65**	9
	Total by Ending Balance Line			**$214,735.81**	**$79,763.61**	**$294,499.42**	**$40,848.77**	**$253,650.65**	***9***
399	ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs	1100	4025	**$59,479.08**	**$0.00**	**$59,479.08**	**$2,784.59**	**$56,694.49**	10
400	Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	**$58,451.77**	**-$7,009.90**	**$51,441.87**	**$0.00**	**$51,441.87**	10
	Total by Ending Balance Line			**$117,930.85**	**-$7,009.90**	**$110,920.95**	**$2,784.59**	**$108,136.36**	***10***
401	Lottery Unrestricted - Technology Support	1100	5005	**$291,372.89**	**$167,642.83**	**$459,015.72**	**$188,944.82**	**$270,070.90**	11

ENDING BALANCE ANALYSIS DETAIL

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
	Total by Ending Balance Line			**$291,372.89**	**$167,642.83**	**$459,015.72**	**$188,944.82**	**$270,070.90**	***11***
402	Revolving Cash	0000	0000	**$30,000.00**	**$0.00**	**$30,000.00**	**$0.00**	**$30,000.00**	12
	Total by Ending Balance Line			**$30,000.00**	**$0.00**	**$30,000.00**	**$0.00**	**$30,000.00**	***12***
403	Economic Uncertainties	0000	0000	**$3,027,708.00**	**$306,904.00**	**$3,334,612.00**	**$0.00**	**$3,334,612.00**	13
	Total by Ending Balance Line			**$3,027,708.00**	**$306,904.00**	**$3,334,612.00**	**$0.00**	**$3,334,612.00**	***13***
404	Revolving Cash	0000	0000	**-$30,000.00**	**$0.00**	**-$30,000.00**	**$0.00**	**-$30,000.00**	14
405	LCFF - Local Control Funding Formula	0000	0000	**$0.00**	**$22,699,291.66**	**$22,699,291.66**	**$777.94**	**$22,698,513.72**	14
406	Economic Uncertainties	0000	0000	**-$3,027,708.00**	**-$306,904.00**	**-$3,334,612.00**	**$0.00**	**-$3,334,612.00**	14
407	Salaries and Benefits GF - General Fund Unrestricted	0000	5000	**$0.00**	**$11,008,796.99**	**$11,008,796.99**	**$11,008,796.99**	**$0.00**	14
408	Miscellaneous Revenue	0000	5001	**$19,769,861.00**	**-$31,589,107.81**	**-$11,819,246.81**	**$5,073,600.26**	**-$16,892,847.07**	14
409	Miscellaneous Revenue - Charter Fees	0000	5002	**$0.00**	**$4,167,994.00**	**$4,167,994.00**	**$0.00**	**$4,167,994.00**	14
410	Superintendent and Board	0000	5010	**$0.00**	**$256,963.17**	**$256,963.17**	**$256,963.17**	**$0.00**	14

ENDING BALANCE ANALYSIS DETAIL

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
411	School District Organization	0000	5040	**$0.00**	**$1,300.00**	**$1,300.00**	**$1,300.00**	**$0.00**	14
412	Tuition Reimbursement Program	0000	5042	**$0.00**	**$104.99**	**$104.99**	**$104.99**	**$0.00**	14
413	Leadership Training	0000	5059	**$0.00**	**$8,151.02**	**$8,151.02**	**$8,151.02**	**$0.00**	14
414	Research and Grant Development	0000	5060	**$0.00**	**$407,744.82**	**$407,744.82**	**$407,744.82**	**$0.00**	14
415	Administrative Services	0000	5071	**$0.00**	**$190,718.03**	**$190,718.03**	**$190,718.03**	**$0.00**	14
416	Equity Training	0000	5093	**$0.00**	**$178,688.24**	**$178,688.24**	**$178,688.24**	**$0.00**	14
417	Student Administrative Support Services	0000	5095	**$0.00**	**$26,070.65**	**$26,070.65**	**$26,070.65**	**$0.00**	14
418	Georgetown Operations Budget	0000	5132	**$0.00**	**$127,925.98**	**$127,925.98**	**$0.00**	**$127,925.98**	14
419	Fremont Street Operations	0000	5133	**$0.00**	**$131,678.40**	**$131,678.40**	**$0.00**	**$131,678.40**	14
420	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	**$0.00**	**$733,619.59**	**$733,619.59**	**$733,619.59**	**$0.00**	14
421	Nelson Center Facilities - Operations Budget	0000	5152	**$0.00**	**$573,022.18**	**$573,022.18**	**$573,022.18**	**$0.00**	14
422	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	**$0.00**	**$563,469.69**	**$563,469.69**	**$563,469.69**	**$0.00**	14

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2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

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423	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	**$0.00**	**$625,527.00**	**$625,527.00**	**$0.00**	**$625,527.00**	14
424	Excel Operations Expenses	0000	5184	**$0.00**	**$681,209.04**	**$681,209.04**	**$1,090.76**	**$680,118.28**	14
425	CTEC - Career and Technical Education Center Operations Budget	0000	5185	**$0.00**	**$556,466.12**	**$556,466.12**	**$452,859.98**	**$103,606.14**	14
426	Venture II - Operations Budget	0000	5191	**$0.00**	**$489,814.00**	**$489,814.00**	**$1,777.88**	**$488,036.12**	14
427	Federal Building - Court/Community Schools	0000	5196	**-$317,657.48**	**$0.00**	**-$317,657.48**	**$0.00**	**-$317,657.48**	14
428	Business Services	0000	5200	**$0.00**	**$661,235.33**	**$661,235.33**	**$661,235.33**	**$0.00**	14
429	Indirect	0000	5201	**$0.00**	**$0.00**	**$0.00**	**-$12,868,750.20**	**$12,868,750.20**	14
430	Legal - COE - County Office of Education	0000	5203	**$0.00**	**$118,834.26**	**$118,834.26**	**$118,834.26**	**$0.00**	14
431	Technology/Administration Budget	0000	5205	**$0.00**	**$1,844,412.04**	**$1,844,412.04**	**$1,844,412.04**	**$0.00**	14
432	Personnel External Services	0000	5300	**$0.00**	**$184,133.48**	**$184,133.48**	**$184,133.48**	**$0.00**	14
433	Credentialing Services	0000	5310	**$0.00**	**$11,885.22**	**$11,885.22**	**$11,885.22**	**$0.00**	14
434	Fingerprinting	0000	5315	**$0.00**	**$54,905.06**	**$54,905.06**	**$54,905.06**	**$0.00**	14

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
435	Teacher Recruitment	0000	5321	**$0.00**	**$31,173.34**	**$31,173.34**	**$31,173.34**	**$0.00**	14
436	SJCOE - San Joaquin County Office of Education ID Badges	0000	5322	**$0.00**	**$7,890.69**	**$7,890.69**	**$7,890.69**	**$0.00**	14
437	Maintenance and Operations	0000	5700	**$0.00**	**$708,007.76**	**$708,007.76**	**$708,007.76**	**$0.00**	14
438	Routine Maintenance and Repair Requirement	0000	5701	**$0.00**	**-$2,177,646.00**	**-$2,177,646.00**	**-$2,177,646.00**	**$0.00**	14
439	Postage	0000	5704	**$0.00**	**$13,573.18**	**$13,573.18**	**$13,573.18**	**$0.00**	14
440	Property and Liability Losses	0000	5705	**$0.00**	**$128,431.81**	**$128,431.81**	**$128,431.81**	**$0.00**	14
441	Deferred Maintenance	0000	5710	**$0.00**	**-$310,901.00**	**-$310,901.00**	**$0.00**	**-$310,901.00**	14
442	AED - Automatic External Defibrillators	0000	5719	**$0.00**	**$3,333.00**	**$3,333.00**	**$3,333.00**	**$0.00**	14
443	Curriculum Services	0000	6050	**$0.00**	**$37,665.33**	**$37,665.33**	**$37,665.33**	**$0.00**	14
444	Early Childhood	0000	6220	**$0.00**	**$10,950.96**	**$10,950.96**	**$10,950.96**	**$0.00**	14
445	Academic Decathlon	0000	7120	**$0.00**	**$16,436.01**	**$16,436.01**	**$16,436.01**	**$0.00**	14
446	Academic Pentathlon	0000	7130	**$0.00**	**$743.85**	**$743.85**	**$743.85**	**$0.00**	14

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

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447	Spelling Bee	0000	7140	**$0.00**	**$1,262.52**	**$1,262.52**	**$1,262.52**	**$0.00**	14
448	Administration Student Events Projects	0000	7141	**$0.00**	**$1,948.86**	**$1,948.86**	**$1,948.86**	**$0.00**	14
449	Science Fair	0000	7200	**$0.00**	**$7,366.26**	**$7,366.26**	**$7,366.26**	**$0.00**	14
450	Science Olympiad	0000	7210	**$0.00**	**$27,909.07**	**$27,909.07**	**$27,909.07**	**$0.00**	14
451	Countywide Music Coordination	0000	7260	**$0.00**	**$111,613.55**	**$111,613.55**	**$111,613.55**	**$0.00**	14
452	Mock Trial	0000	7400	**$0.00**	**$11,597.15**	**$11,597.15**	**$11,597.15**	**$0.00**	14
453	Public Information Officer	0000	7610	**$0.00**	**$637,203.36**	**$637,203.36**	**$637,203.36**	**$0.00**	14
	Total by Ending Balance Line			**$16,394,495.52**	**$13,676,508.85**	**$30,071,004.37**	**$9,064,872.08**	**$21,006,132.29**	***14***
	Total by Fund			**$159,891,028.85**	**$188,328,909.10**	**$348,219,937.95**	**$166,730,578.32**	**$181,489,359.63**	**14**
454	TCSJ - Teachers College of San Joaquin - CDE - Californina Department of Education - Professional Development Videos 22-24 - Fund 02	7810	5999	**$0.00**	**$178,388.07**	**$178,388.07**	**$178,388.07**	**$0.00**	20
455	TCSJ - Teachers College of San Joaquin - Dyslexia Grant - Fund 02	9010	5981	**$0.00**	**$19,472.16**	**$19,472.16**	**$19,472.16**	**$0.00**	20
456	TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02	9010	5982	**$0.00**	**$180,447.73**	**$180,447.73**	**$180,447.73**	**$0.00**	20

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457	Teachers College of San Joaquin - Fund 02	9010	6006	**$5,254,564.84**	**$7,425,224.20**	**$12,679,789.04**	**$8,248,612.18**	**$4,431,176.86**	20
	Total by Ending Balance Line			**$5,254,564.84**	**$7,803,532.16**	**$13,058,097.00**	**$8,626,920.14**	**$4,431,176.86**	***20***
458	Economic Uncertainties - Fund 02	0000	0000	**$171,529.49**	**$3,380.45**	**$174,909.94**	**$0.00**	**$174,909.94**	21A
459	TCSJ - Teachers College of San Joaquin Residency Grant - Fund 02	0000	5991	**$0.00**	**$118,576.63**	**$118,576.63**	**$118,576.63**	**$0.00**	21
	Total by Ending Balance Line			**$171,529.49**	**$121,957.08**	**$293,486.57**	**$118,576.63**	**$174,909.94**	***21***
	Total by Fund			**$5,426,094.33**	**$7,925,489.24**	**$13,351,583.57**	**$8,745,496.77**	**$4,606,086.80**	**21**
460	VAFS - Venture Academy Family of Schools - Sports Complex - Gym Operations - Fund 09	0000	3548	**$0.00**	**$20,965.00**	**$20,965.00**	**$333,291.84**	**-$312,326.84**	26
461	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	**$4,405,872.73**	**$22,826,033.06**	**$27,231,905.79**	**$22,586,401.21**	**$4,645,504.58**	26
462	VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09	0000	3802	**$0.00**	**$33,862.66**	**$33,862.66**	**$75,909.38**	**-$42,046.72**	26
463	VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09	0000	3803	**$0.00**	**$0.00**	**$0.00**	**$156,701.78**	**-$156,701.78**	26
464	VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09	0000	3804	**$0.00**	**$140,471.59**	**$140,471.59**	**$140,471.59**	**$0.00**	26
465	VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09	0000	7906	**$31,926.36**	**$6,487.21**	**$38,413.57**	**$0.00**	**$38,413.57**	26

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466	one.Charter - Fund 09	0000	8100	**$2,365,118.06**	**$10,729,474.80**	**$13,094,592.86**	**$8,220,250.24**	**$4,874,342.62**	26
467	one.Charter - Type C - Fund 09	0240	8100	**$0.00**	**$2,415,148.00**	**$2,415,148.00**	**$2,415,148.00**	**$0.00**	26
468	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	**$208,282.53**	**$371,479.36**	**$579,761.89**	**$190,983.81**	**$388,778.08**	26
469	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	**$130,231.64**	**$210,173.63**	**$340,405.27**	**$70,800.65**	**$269,604.62**	26
470	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	**$0.00**	**$1,490,050.00**	**$1,490,050.00**	**$1,490,050.00**	**$0.00**	26
471	one.Charter - Education Protection Account - Fund 09	1400	8100	**$0.00**	**$712,037.00**	**$712,037.00**	**$712,037.00**	**$0.00**	26
472	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	**$0.00**	**$360,911.00**	**$360,911.00**	**$360,911.00**	**$0.00**	26
473	one.Charter - ESSA - Every Student Succeed Act - CSI Comprehensive Support and Improvement - Fund 09	3182	8118	**$0.00**	**$204,184.23**	**$204,184.23**	**$204,184.23**	**$0.00**	26
474	VAFS - Venture Academy Family of Schools - ESSERII Elementary and Secondary School Emergency Relief - Fund 09	3212	3871	**$0.00**	**$85.00**	**$85.00**	**$85.00**	**$0.00**	26
475	VAFS - Venture Academy Family of Schools - ESSERIII Elementary and Secondary School Emergency Relief Learning Loss - Fund 09	3214	3873	**$0.00**	**$23,716.74**	**$23,716.74**	**$23,716.74**	**$0.00**	26
476	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERII - Elementary and Secondary School Emergency Relief - State Reserve - Fund 09	3216	3874	**$0.00**	**$53,667.89**	**$53,667.89**	**$53,667.89**	**$0.00**	26
477	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - GEERII - Governor's Emergency Education Relief - Fund 09	3217	3875	**$0.00**	**$44,277.00**	**$44,277.00**	**$44,277.00**	**$0.00**	26

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478	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief - Fund 09	3218	3876	**$0.00**	**$8,710.75**	**$8,710.75**	**$8,710.75**	**$0.00**	26
479	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief State Reserve	3219	3877	**$0.00**	**$20,923.88**	**$20,923.88**	**$20,923.88**	**$0.00**	26
480	one.Charter - ELO - Expanded Learning Opportunities ESSERIII Elementary and Secondary School Emergency Relief - State Reserve Learning Loss - Fund 09	3219	8126	**$0.00**	**$78,963.32**	**$78,963.32**	**$78,963.32**	**$0.00**	26
481	VAFS - Venture Academy Family of Schools UPK - Universal Prekindergarten Planning and Implementation Grant - Fund 09	6053	3887	**$0.00**	**$33,938.61**	**$33,938.61**	**$33,938.61**	**$0.00**	26
482	one.Charter Literacy Coaches and Reading Specialists - Fund 09	6211	8133	**$0.00**	**$450,000.00**	**$450,000.00**	**$0.00**	**$450,000.00**	26
483	VAFS - Venture Academy Family of Schools - Educator Effectiveness - Fund 09	6266	3858	**$297,312.00**	**$0.00**	**$297,312.00**	**$0.00**	**$297,312.00**	26
484	one.Charter - Educator Effectiveness - Fund 09	6266	8114	**$174,525.34**	**$0.00**	**$174,525.34**	**$89,336.02**	**$85,189.32**	26
485	VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09	6300	3847	**$195,475.97**	**$185,023.33**	**$380,499.30**	**$168,373.93**	**$212,125.37**	26
486	one.Charter - Lottery Restricted - Fund 09	6300	8106	**$90,266.21**	**$104,259.77**	**$194,525.98**	**$35,706.50**	**$158,819.48**	26
487	VAFS - Venture Academy Family of Schools CTEIG - Career Technical Education Incentive Grant - Fund 09	6387	3886	**$0.00**	**$1,633.60**	**$1,633.60**	**$1,633.60**	**$0.00**	26
488	Arts, Music and Instructional Materials Discretionary Block Grant - Fund 09	6762	3881	**$0.00**	**$593,018.00**	**$593,018.00**	**$0.00**	**$593,018.00**	26
489	one.Charter Arts, Music and Instructional Materials Block Grant - Fund 09	6762	8131	**$0.00**	**$438,398.00**	**$438,398.00**	**$0.00**	**$438,398.00**	26

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
490	VAFS - Venture Academy Family of Schools - A-G Access / Success - Fund 09	7412	3879	**$159,363.00**	**$0.00**	**$159,363.00**	**$0.00**	**$159,363.00**	26
491	one.Charter A-G Access / Success - Fund 09	7412	8127	**$151,720.00**	**$0.00**	**$151,720.00**	**$9,857.02**	**$141,862.98**	26
492	VAFS - Venture Academy Family of Schools - A-G Learning Loss Mitigation - Fund 09	7413	3880	**$75,000.00**	**$0.00**	**$75,000.00**	**$0.00**	**$75,000.00**	26
493	one.Charter A-G Learning Loss Mitigation - Fund 09	7413	8128	**$75,000.00**	**$0.00**	**$75,000.00**	**$0.00**	**$75,000.00**	26
494	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunity - Paraprofessionals - Fund 09	7426	3869	**$130,124.00**	**$0.00**	**$130,124.00**	**$130,124.00**	**$0.00**	26
495	one.Charter - ELO - Expanded Learning Opportunity Paraprofessionals - Fund 09	7426	8121	**$53,734.00**	**$0.00**	**$53,734.00**	**$0.00**	**$53,734.00**	26
496	Learning Recovery Emergency Block Grant - Fund 09	7435	3882	**$0.00**	**$2,334,460.00**	**$2,334,460.00**	**$0.00**	**$2,334,460.00**	26
497	one.Charter Learning Recovery Emergency Block Grant - Fund 09	7435	8132	**$0.00**	**$1,159,087.00**	**$1,159,087.00**	**$0.00**	**$1,159,087.00**	26
498	STRS - State Teachers Retirement System On Behalf - Fund 09	7690	0099	**$0.00**	**$1,064,552.00**	**$1,064,552.00**	**$1,064,552.00**	**$0.00**	26
499	VAFS - Venture Academy Family of Schools Ethnic Studies - Fund 09	7810	3867	**$0.00**	**$23,393.00**	**$23,393.00**	**$0.00**	**$23,393.00**	26
500	one. Charter - Ethnic Studies - Fund 09	7810	8130	**$0.00**	**$17,206.00**	**$17,206.00**	**$0.00**	**$17,206.00**	26
501	VAFS - Venture Academy Family of Schools - New Energy Academy - PG&E - Pacific Gas and Electric Grant - San Joaquin - Fund 09	9010	3842	**$9,172.57**	**$0.00**	**$9,172.57**	**$9,172.57**	**$0.00**	26

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
502	VAFS - Venture Academy Family of Schools - Venture Bus - Fund 09	9010	3844	**$42,399.87**	**$0.00**	**$42,399.87**	**$6,015.89**	**$36,383.98**	26
503	VAFS - Venture Academy Family of Schools - CAI - California Apprenticeship Initiative Grant - Fund 09	9010	3878	**$0.00**	**$9,187.00**	**$9,187.00**	**$9,187.00**	**$0.00**	26
504	VAFS - Venture Academy Family of Schools - MHSSA Mental Health Student Services Act - Fund 09	9010	3884	**$0.00**	**$34,556.48**	**$34,556.48**	**$34,556.48**	**$0.00**	26
505	VAFS - Venture Academy Family of Schools - CalHOPE California Help Outreach Possibilities Emotional Learning - Fund 09	9010	3885	**$0.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**$0.00**	26
	Total by Ending Balance Line			**$8,595,524.28**	**$46,225,334.91**	**$54,820,859.19**	**$38,804,938.93**	**$16,015,920.26**	***26***
	Total by Fund			**$8,595,524.28**	**$46,225,334.91**	**$54,820,859.19**	**$38,804,938.93**	**$16,015,920.26**	**26**
506	Special Education - IDEA - Individuals with Disabilities Education Allocation - ARP - American Rescue Plan - LCFF Local Control Funding Formula - Fund 10	3305	0000	**$0.00**	**$2,377,500.47**	**$2,377,500.47**	**$2,377,500.47**	**$0.00**	27
507	SEPLA - Special Education Local Planning Area - ARP American Rescue Plan Pass Through - Fund 10	3308	0000	**$0.00**	**$148,279.46**	**$148,279.46**	**$148,279.46**	**$0.00**	27
508	Special Education - Local Assistance Entitlements Pass Thru - Fund 10	3310	0000	**$0.00**	**$11,274,731.47**	**$11,274,731.47**	**$11,274,731.47**	**$0.00**	27
509	Special Education - Federal Preschool Grant Pass Thru - Fund 10	3315	0000	**$0.00**	**$307,130.39**	**$307,130.39**	**$307,130.39**	**$0.00**	27
510	Special Education - Pass Thru - Fund 10	6500	1000	**$0.00**	**$53,238,559.36**	**$53,238,559.36**	**$53,238,559.36**	**$0.00**	27
511	Special Education - Personnel Development Pass Thru - Fund 10	6500	2110	**$0.00**	**$24,534.00**	**$24,534.00**	**$24,534.00**	**$0.00**	27

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
512	Mental Health Services Pass-Thru - Fund 10	6546	0000	**$0.00**	**$5,755,509.48**	**$5,755,509.48**	**$5,755,509.48**	**$0.00**	27
	Total by Ending Balance Line			**$0.00**	**$73,126,244.63**	**$73,126,244.63**	**$73,126,244.63**	**$0.00**	***27***
	Total by Fund			**$0.00**	**$73,126,244.63**	**$73,126,244.63**	**$73,126,244.63**	**$0.00**	**27**
513	Adults in Corrections - Fund 11	6015	3011	**$0.00**	**$381,569.98**	**$381,569.98**	**$381,569.98**	**$0.00**	28
514	AEBG - Adult Education Block Grant - Fund 11	6391	3085	**$68,302.30**	**$66,277.61**	**$134,579.91**	**$134,579.91**	**$0.00**	28
515	STRS - State Teachers Retirement System - On Behalf - Fund 11	7690	0099	**$0.00**	**$15,218.00**	**$15,218.00**	**$15,218.00**	**$0.00**	28
	Total by Ending Balance Line			**$68,302.30**	**$463,065.59**	**$531,367.89**	**$531,367.89**	**$0.00**	***28***
	Total by Fund			**$68,302.30**	**$463,065.59**	**$531,367.89**	**$531,367.89**	**$0.00**	**28**
516	MAA - Medi-Cal Administrative Agency - Fund 12	0000	7907	**$44,659.23**	**$1,732.39**	**$46,391.62**	**$0.00**	**$46,391.62**	29
517	QRIS - Quality Rating and Improvement System - QCC Quality Counts California - Fund 12	5035	6165	**$0.00**	**$310,254.59**	**$310,254.59**	**$310,254.59**	**$0.00**	29
518	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	5035	7769	**$0.00**	**$152,377.85**	**$152,377.85**	**$152,377.85**	**$0.00**	29
519	CLPC - Child Care and Development Local Planning Grant - Fund 12	5055	6210	**$0.00**	**$37,196.14**	**$37,196.14**	**$37,196.14**	**$0.00**	29

ENDING BALANCE ANALYSIS DETAIL

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
520	Child Development CRRSA - Covid Response and Relief Supplemental Appropriation Act Stipend - Fund 12	5058	7732	**$120,775.50**	**$0.00**	**$120,775.50**	**$65,814.04**	**$54,961.46**	29
521	ARPA - American Recovery Plan Act Stipend - Fund 12	5058	7733	**$0.00**	**$32,108.00**	**$32,108.00**	**$0.00**	**$32,108.00**	29
522	ARPA - American Recovery Plan Act Stipend - CSPP - California State Preschool Program - Fund 12	5059	7735	**$481,200.00**	**$0.00**	**$481,200.00**	**$48,436.33**	**$432,763.67**	29
523	Child Development ARP - American Rescue Plan CSPP California State Preschool Program Rate Supplements - Fund 12	5066	7736	**$0.00**	**$194,658.00**	**$194,658.00**	**$0.00**	**$194,658.00**	29
524	Head Start Basic Funding Odd Years - Fund 12	5210	6950	**$0.00**	**$8,368,281.89**	**$8,368,281.89**	**$8,368,281.89**	**$0.00**	29
525	Head Start Training and Technical Assistance Odd Years - Fund 12	5210	6953	**$0.00**	**$104,746.28**	**$104,746.28**	**$104,746.28**	**$0.00**	29
526	Head Start Basic Funding Even Years - Fund 12	5210	6956	**$0.00**	**$11,126,934.07**	**$11,126,934.07**	**$11,126,934.07**	**$0.00**	29
527	Head Start Training and Technical Assistance Even Years - Fund 12	5210	6957	**$0.00**	**$147,672.60**	**$147,672.60**	**$147,672.60**	**$0.00**	29
528	Head Start Startup Even Years - Fund 12	5210	6961	**$0.00**	**$56,047.50**	**$56,047.50**	**$56,047.50**	**$0.00**	29
529	Head Start Quality Improvement Trauma Care - Fund 12	5210	6971	**$0.00**	**$173,222.18**	**$173,222.18**	**$173,222.18**	**$0.00**	29
530	Head Start Quality Improvement Trauma Care Carryover - Fund 12	5210	6973	**$0.00**	**$171,054.79**	**$171,054.79**	**$171,054.79**	**$0.00**	29
531	Head Start CARES Supplement - Coronavirus Aid, Relief and Economic Security - COVID 19 One Time - Fund 12	5210	6976	**$0.00**	**$275,433.72**	**$275,433.72**	**$275,433.72**	**$0.00**	29

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532	Head Start CRRSA - Coronavirus Relief and Recovery Supplemental Appropriations - Fund 12	5210	6978	**$0.00**	**$169,037.18**	**$169,037.18**	**$169,037.18**	**$0.00**	29
533	Head Start ARP - American Rescue Plan Act - Fund 12	5210	6979	**$0.00**	**$1,141,317.61**	**$1,141,317.61**	**$1,141,317.61**	**$0.00**	29
534	Early Head Start Training and Technical Assistance Odd Years - Fund 12	5211	6954	**$0.00**	**$20,133.89**	**$20,133.89**	**$20,133.89**	**$0.00**	29
535	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	**$0.00**	**$1,068,319.82**	**$1,068,319.82**	**$1,068,319.82**	**$0.00**	29
536	Early Head Start Training and Technical Assistance Even Years - Fund 12	5211	6958	**$0.00**	**$25,663.15**	**$25,663.15**	**$25,663.15**	**$0.00**	29
537	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	**$0.00**	**$1,241,362.18**	**$1,241,362.18**	**$1,241,362.18**	**$0.00**	29
538	Early Head Start Quality Improvement Trauma Care - Fund 12	5211	6972	**$0.00**	**$28,173.84**	**$28,173.84**	**$28,173.84**	**$0.00**	29
539	Early Head Start Quality Improvement Trauma Care Carryover - Fund 12	5211	6974	**$0.00**	**$27,889.25**	**$27,889.25**	**$27,889.25**	**$0.00**	29
540	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	**$0.00**	**$56,408.00**	**$56,408.00**	**$56,408.00**	**$0.00**	29
541	Child Development CLPC - California Local Planning Council Local Plan - Fund 12	6045	6249	**$0.00**	**$6,177.96**	**$6,177.96**	**$6,177.96**	**$0.00**	29
542	Child Development - CPKS - California Pre-Kindergarten and Family Literacy - Fund 12	6052	7762	**$0.00**	**$12,494.30**	**$12,494.30**	**$12,494.30**	**$0.00**	29
543	Early Education Teacher Development - EETD Universal Pre Kindergarten (UPK) Planning and Implementation Grant - Fund 12	6054	7773	**$0.00**	**$129,711.61**	**$129,711.61**	**$129,711.61**	**$0.00**	29

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544	Child Development - Universal PreKindergarten Planning and Implementation - Fund 12	6057	7772	**$427,510.39**	**$895,845.19**	**$1,323,355.58**	**$7,324.73**	**$1,316,030.85**	29
545	Child Development - CCTR - General Child Care - Fund 12	6105	7730	**$0.00**	**$4,742,777.46**	**$4,742,777.46**	**$4,742,777.46**	**$0.00**	29
546	Child Development - CSPP - California State Preschool Program - Fund 12	6105	7765	**$0.00**	**$6,404,418.54**	**$6,404,418.54**	**$6,404,418.54**	**$0.00**	29
547	Child Development Preschool Development Renewal 2021-2023 - Fund 12	6106	7771	**$0.00**	**$142,943.60**	**$142,943.60**	**$142,943.60**	**$0.00**	29
548	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	6123	7769	**$0.00**	**$16,999.45**	**$16,999.45**	**$16,999.45**	**$0.00**	29
549	Child Development - CSPP - California State Preschool Program QRIS - Quality Rating and Improvement System - Fund 12	6127	6204	**$0.00**	**$1,239,753.65**	**$1,239,753.65**	**$1,239,753.65**	**$0.00**	29
550	IEEEP - Inclusive Early Education Expansion Program - Fund 12	6128	7768	**$0.00**	**$471,847.18**	**$471,847.18**	**$471,847.18**	**$0.00**	29
551	California Department of Social Services - CDSS - Early Childhood Education - ECE Reserve - CCTR - General Child Care - Fund 12	6130	7801	**$1,003,064.74**	**-$9,650.06**	**$993,414.68**	**$0.00**	**$993,414.68**	29
552	California Department of Education - CDE - Early Childhood Education - ECE Reserve - CSPP - California State Preschool Program - Fund 12	6130	7802	**$1,161,214.91**	**$27,539.24**	**$1,188,754.15**	**$0.00**	**$1,188,754.15**	29
553	STRS - State Teachers Retirement System - On Behalf - Fund 12	7690	0099	**$0.00**	**$168,682.00**	**$168,682.00**	**$168,682.00**	**$0.00**	29
554	CAPIT - Child Abuse Prevention, Intervention and Treatment - Fund 12	7810	6250	**$0.00**	**$200,331.71**	**$200,331.71**	**$200,331.71**	**$0.00**	29
555	County Child Trust AB 2994 - Fund 12	7810	6260	**$0.00**	**$53,209.40**	**$53,209.40**	**$53,209.40**	**$0.00**	29

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556	LPC - Local Planning Commission -Training Modules Project - Fund 12	9010	6214	**$0.00**	**$491.33**	**$491.33**	**$491.33**	**$0.00**	29
557	Early Childhood - Fund 12	9010	6220	**$0.00**	**$10,950.96**	**$10,950.96**	**$10,950.96**	**$0.00**	29
558	Early Childhood Education Special Events - Fund 12	9010	6222	**$0.00**	**$20,000.00**	**$20,000.00**	**$9,095.69**	**$10,904.31**	29
559	Children's Service Commission Symposium - Fund 12	9010	6225	**$0.00**	**$32,201.47**	**$32,201.47**	**$32,201.47**	**$0.00**	29
560	Kidsplate Children's Commission - Fund 12	9010	6226	**$148,814.59**	**-$16,147.47**	**$132,667.12**	**$3,000.00**	**$129,667.12**	29
561	Early Education Training Events - Fund 12	9010	6229	**$13,308.98**	**$5,832.92**	**$19,141.90**	**$14,072.06**	**$5,069.84**	29
562	Children in Need - Fund 12	9010	6240	**$0.00**	**$33,034.43**	**$33,034.43**	**$33,034.43**	**$0.00**	29
563	SJCCFC - San Joaquin County Children and Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	**$0.00**	**$369,119.78**	**$369,119.78**	**$369,119.78**	**$0.00**	29
564	CPIN - California Preschool Instructional Network Workshops - Fund 12	9010	7281	**$67,697.18**	**$14,085.00**	**$81,782.18**	**$8,382.35**	**$73,399.83**	29
565	HSA - Health Services Agency Community Base Child Abuse Prevention ARP - American Rescue Plan - Fund 12	9012	6228	**$0.00**	**$84,650.01**	**$84,650.01**	**$84,650.01**	**$0.00**	29
566	Family WORKs - Work Opportunity and Responsibility for Kids - Fund 12	9012	6231	**$0.00**	**$409,292.45**	**$409,292.45**	**$409,292.45**	**$0.00**	29
567	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	**$0.00**	**$175,436.56**	**$175,436.56**	**$175,436.56**	**$0.00**	29

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568	Child Care - Fund 12	9012	7799	**$0.00**	**$28,386.14**	**$28,386.14**	**$28,386.14**	**$0.00**	29
	Total by Ending Balance Line			**$3,468,245.52**	**$40,600,439.73**	**$44,068,685.25**	**$39,590,561.72**	**$4,478,123.53**	***29***
	Total by Fund			**$3,468,245.52**	**$40,600,439.73**	**$44,068,685.25**	**$39,590,561.72**	**$4,478,123.53**	**29**
569	Undesignated/Fund Revenue Limit - Fund 35	7710	0000	**$0.00**	**-$37,104.16**	**-$37,104.16**	**$0.00**	**-$37,104.16**	30
570	McFall Elementary Modernization - Fund 35	7786	5970	**$0.00**	**$863,121.67**	**$863,121.67**	**$1,400.00**	**$861,721.67**	30
571	McFall Elementary New Construction - Fund 35	7786	5971	**$0.00**	**$1,293,436.00**	**$1,293,436.00**	**$1,443.75**	**$1,291,992.25**	30
572	McFall Project - Fund 35	7786	5972	**$0.00**	**$300,000.00**	**$300,000.00**	**$300,000.00**	**$0.00**	30
	Total by Ending Balance Line			**$0.00**	**$2,419,453.51**	**$2,419,453.51**	**$302,843.75**	**$2,116,609.76**	***30***
	Total by Fund			**$0.00**	**$2,419,453.51**	**$2,419,453.51**	**$302,843.75**	**$2,116,609.76**	**30**
573	Special Insurance Fund - Fund 67	0000	5016	**$64,947.30**	**$0.00**	**$64,947.30**	**$0.00**	**$64,947.30**	31
574	Special Insurance Property and Liability - Fund 67	9010	5000	**$663,297.40**	**$5,062.24**	**$668,359.64**	**$55,000.00**	**$613,359.64**	31
575	Special Insurance Fund - Fund 67	9011	0000	**$0.00**	**$5,000,000.00**	**$5,000,000.00**	**$5,000,000.00**	**$0.00**	31

ENDING BALANCE ANALYSIS DETAIL

2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/22	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/23	Column I Ending Bal Line #
576	Special Insurance Fund - Fund 67	9011	5016	**$1,969,479.55**	**$1,787,488.71**	**$3,756,968.26**	**$1,313,750.35**	**$2,443,217.91**	31
	Total by Ending Balance Line			**$2,697,724.25**	**$6,792,550.95**	**$9,490,275.20**	**$6,368,750.35**	**$3,121,524.85**	***31***
	Total by Fund			**$2,697,724.25**	**$6,792,550.95**	**$9,490,275.20**	**$6,368,750.35**	**$3,121,524.85**	**31**
577	Retiree Benefits Trust Fund - Fund 71	9011	0000	**$8,606,333.99**	**$5,220,834.85**	**$13,827,168.84**	**$8,858.38**	**$13,818,310.46**	32
	Total by Ending Balance Line			**$8,606,333.99**	**$5,220,834.85**	**$13,827,168.84**	**$8,858.38**	**$13,818,310.46**	***32***
	Total by Fund			**$8,606,333.99**	**$5,220,834.85**	**$13,827,168.84**	**$8,858.38**	**$13,818,310.46**	**32**
	Grand Total All Funds			**$188,753,253.52**	**$371,102,322.51**	**$559,855,576.03**	**$334,209,640.74**	**$225,645,935.29**	

COURT/CAMPS ANALYSIS

2022-2023 UNAUDITED ACTUALS REPORT - COURT/CAMPS SCHOOLS RESOURCE 0240

REVENUES - Resource 0240			**Column A**	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**	**Column H**
			Statewide Avg.		***SJCOE***					
				Type	***Rate***					
		Rates per ADA	**$8,546.95**	**"C"**	**$10,666.20**					**Revenue**
Line #	**Description**									
1	**Total Court/Camps ADA & Revenue**			**66.80**	**$712,502**					**$712,502.00**
2	Contribution to COSP Special Education									$0.00
3	Contribution to Print Shop									$0.00
4	Prior Years Repayments									($11,967.00)
5	**Total Revenue**									**$700,535.00**
6	Audited Beginning Balance 7/1/2022									$0.00
7	**Total Resources**									**$700,535.00**
EXPENDITURES - Resource 0240										
Line #	**Description**	**Mgmt Codes**								**Expenditures**
8	Instructional Program - Court/Camps	3010								$943,393.14
9	Direct Charges from Community	3010								($1,057,034.79)
10	Instructional Administration	3600								$46,024.71
11	School Administration	3610								$331,542.80
12	Student Services Bldg.	3650								$40,282.98
13	Human Resources Department	3920								$2,894.49
14	Student Services	3922								$222,820.57
15	Technology	3923								$170,611.10
16	**Total Court/Camps Expenditures**									**$700,535.00**
17	**Total Resources**									**$700,535.00**
18	**Less Expenditures**									**$700,535.00**
19	**Ending Balance 6/30/2023**									**$0.00**

COMMUNITY SCHOOLS ANALYSIS
2022-2023 UNAUDITED ACTUALS REPORT- COMMUNITY SCHOOLS RESOURCE 0240

REVENUES - Resource 0240			Column A	Column B	Column C	Column D	Column E	Column F
Line #		*Rates per ADA*	*Statewide Avg.* $8,546.95	TYPE "C"	*SJCOE Rate* $10,666.20	TYPE "A & B & D"	*District Avg. District Transfer* $13,967.60	Revenue
1	Community Schools LCFF			908.11	$9,686,083			$9,686,083.00
2	*Sub-Total Community Schools LCFF*				*$9,686,083*			*$9,686,083.00*
3	One Charter LCFF			226.43	$2,415,148			$2,415,148.00
4	Building Futures LCFF			-	$0			$0.00
5	LCFF Contribution to Categorical Local Programs - Remedial Progs.							$307,295.00
6	LCFF Contributions to Categorical Local Prog. - Deferred Maint.							$114,688.00
7	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S							$109,527.00
8	LCFF 2012/13 Hold Harmless Homeless							$191,381.00
9	LCFF Community Schools							$1,385,957.00
10	**Total Community Schools LCFF**				**$12,101,231**			**$14,210,079.00**
11	**Community School Funding**							**$12,032,684.00**
12	**EPA Entitlement**							**$2,177,395.00**
13	Community School (A/B) & (D) LCFF Transfer from District					**207.27**	$2,895,065	$2,895,065.00
14	Transfer - One Charter LCFF							($2,415,148.00)
15	Transfer - BFA LCFF							$0.00
16	LCFF Contributions to Categorical Local Prog. - Deferred Maint.							($114,688.00)
17	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S							($109,527.00)
18	**Sub-Total Community Schools LCFF**							**$14,465,781.00**
19	**LCFF Contribution to COSP**							**$0.00**
20	**LCFF Contribution to CTE**							**$438,196.00**
21	CTE Revenues Calworks							$0.00
22	Career Academy of Cosmetology (CAC)							$0.00
23	CTE Culinary Arts							$6,718.45
24	Discovery ChalleNGe Academy							$0.00
25	Community School Miscellaneous Revenue							$22,236.77
26	Beacon (Mental Health Dollars)							$116,765.02
27	Probation Revenue							$240,965.03
28	Contribution to COSP Special Education							$0.00
29	Contribution to Print Shop							$0.00
30	Contribution to Food Service							($356,741.30)
31	SJCOE GED Testing Center							$0.00
32	Contribution to Federal Building							($270,190.01)
33	Contribution From Deferred Maint.							$0.00
34	Contribution to McKinney Homeless							$0.00
35	Deferred Maintenance							($165,373.00)
36	Prior Years Repayments							$261,342.58
37	General Fund Contribution							$0.00
38	COVID Mitigation Contribution							$8,034,121.00
39	**Total Revenue**							**$22,793,821.54**
40	Audited Beginning Balance 7/1/2022							$700,076.25
41	**Total Resources**							**$23,493,897.79**

EXPENDITURES - Resource 0240				
Line #	**Description**	**Mgmt Codes**		**Expenditures**
1	Instructional Program - Community Schools	3020		$7,571,419.57
2	Direct Charges to Court	3020		$1,057,034.79
3	Interfund Transfer to BFA	3020		$0.00
4	Interfund Transfer to Adult in Corrections	3020		$0.00
5	Instructional Program - Community Schools ***Goal 3800***	3020		$0.00
6	Community COSP CTE	3021		$514,635.97
7	COSP Mental Health Services	3022		$811,764.21
8	Summer School	3100		$0.00
9	Hourly Program	3101		$0.00
10	one.Resource	3110		$105,652.79
11	TLC Transitional Learning Center	3180		$0.00
12	Probation Services	3190		$701,512.49
13	Instructional Administration	3600		$270,159.16
14	School Administration	3610		$2,178,229.01
15	Student Services Building	3650		$183,511.36
16	Human Resources Department	3920		$7,718.75
17	Student Services	3922		$1,709,650.72
18	Technology	3923		$330,476.98
19	CTE Administration	3926		$473,795.76
20	Discovery Youth ChalleNGe (National Guard)	3927		$1,890,051.61
21	CTE Revenues	4001		$0.00
22	Career Academy of Cosmetology (CAC)	4003		$0.00
23	CTE Culinary Arts	4017		$183,884.31
24	**Total Community Schools Expenditures**			**$17,989,497.48**
25	**Total Resources**			**$23,493,897.79**
26	**Less Expenditures**			**$17,989,497.48**
27	**Ending Balance 6/30/2023**			**$5,504,400.31**

SPECIAL EDUCATION ANALYSIS
2022-2023 UNAUDITED ACTUALS FINANCIAL REPORT

This spreadsheet details the budgets that are included in the AB602 Approved Funding Formula each reporting period.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
Line #	SP ED COUNTY PROGRAM - AB602	Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-2022	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2023
1	County Taxes - Special Education	6500	1000	$0.00	$5,144,415.00	$0.00	$5,144,415.00	$0.00	$5,144,415.00
2	Federal Local Assistance Grant	3310	1030	$0.00	$954,331.00	$0.00	$954,331.00	$954,331.00	$0.00
3	Food Service	5310	1690	$0.00	$198,127.44	$0.00	$198,127.44	$392,643.89	($194,516.45)
4	District LCFF Transfer	6500	1000	$0.00	$9,564,254.00	$0.00	$9,564,254.00	$0.00	$9,564,254.00
5	Transfers In - Revenue from other SELPA's	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
6	Transfers Out - Revenue to other SELPA's	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
7	Mental Health & District Rentals	6500	1000	$0.00	$29,998.98	$0.00	$29,998.98	$0.00	$29,998.98
8	Estimated Contribution for AB 130	6500	1000	$0.00	$0.00	$415,825.55	$415,825.55	$0.00	$415,825.55
9	Operations	6500	1000	$0.00	$0.00	($199,225.38)	($199,225.38)	$0.00	($199,225.38)
10	NPA Contracts	6500	1019	$0.00	$0.00	$0.00	$0.00	$1,932,402.28	($1,932,402.28)
11	Special Day Class	6500	1020	$0.00	$92,098.14	$0.00	$92,098.14	$24,527,673.46	($24,435,575.32)
12	Designated Instructional Services (Special Day Class)	6500	1050	$0.00	$0.00	$0.00	$0.00	$6,769,095.79	($6,769,095.79)
13	Pupil Services	6500	1500	$0.00	$0.00	$0.00	$0.00	$1,198,606.10	($1,198,606.10)
14	Instructional Administration	6500	1600	$0.00	$0.00	$0.00	$0.00	$822,194.11	($822,194.11)
15	School Administration	6500	1610	$0.00	$0.00	$0.00	$0.00	$3,068,698.05	($3,068,698.05)
16	Maintenance & Operations	6500	1700	$0.00	$0.00	$0.00	$0.00	$1,827,153.92	($1,827,153.92)
17	Deferred Maintenance	6500	1710	$0.00	$0.00	($185,217.00)	($185,217.00)	$0.00	($185,217.00)
18	Designated Instructional Services (WorkAbility)	6500	2050	$0.00	$0.00	$0.00	$0.00	$234,922.77	($234,922.77)
19	SDC Infants	6510	1040	$0.00	$283,334.00	$0.00	$283,334.00	$283,334.00	$0.00
20	**SUBTOTAL SP ED COUNTY PROGRAM - AB602**				**$16,266,558.56**	**$31,383.17**	**$16,297,941.73**	**$42,011,055.37**	**($25,713,113.64)**
21	Contribution to Food Service	5310	1690	$0.00	$0.00	$194,516.45	$194,516.45	$0.00	$194,516.45
22	Revenues - Unfunded Special Ed County Program	6500	1000	$0.00	$25,713,113.64	($194,516.45)	$25,518,597.19	$0.00	$25,518,597.19
23	Contribution to Unfunded Special Ed County Program	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24	**TOTAL SP ED COUNTY PROGRAM - AB602**				**$41,979,672.20**	**$31,383.17**	**$42,011,055.37**	**$42,011,055.37**	**$0.00**
25	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	$2,486,461.00	$0.00	($2,486,461.00)	$0.00	$0.00	$0.00
26	Special Ed County Program Mid-Year Growth Reserve	6500	1027	$249,002.13	$0.00	$0.00	$249,002.13	$0.00	$249,002.13
27	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
28	Special Ed County Program Reserve	6500	1090	$452,023.46	$77,891.22	$0.00	$529,914.68	$0.00	$529,914.68
29	**TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602**			**$3,187,486.59**	**$77,891.22**	**($2,486,461.00)**	**$778,916.81**	**$0.00**	**$778,916.81**
30	***TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602***			***$3,187,486.59***	***$42,057,563.42***	***($2,455,077.83)***	***$42,789,972.18***	***$42,011,055.37***	***$778,916.81***

$39,602,485.59

SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-2022	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2023
1	**SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS**							
2	Special Ed - One Time Discretionary Funds	0000	1314	$102,218.97	$0.00	$102,218.97	$0.00	$102,218.97
3	Special Ed - Professional Development LCFF	0000	1401	$6,596.63	$0.00	$6,596.63	$158.74	$6,437.89
4	Special Ed - Materials & Supplies LCFF	0000	1402	$24,534.47	$0.00	$24,534.47	$0.00	$24,534.47
5	Special Ed - Instructional Assistant Recruitment	0000	1804	$5,501.04	$19,807.84	$25,308.88	$25,308.88	$0.00
6	Special Ed - Local Solutions Grant	0000	1805	$0.00	$38,687.39	$38,687.39	$38,687.39	$0.00
7	Special Ed - Teacher Sign-on Bonus	0000	1806	$0.00	$244,496.94	$244,496.94	$244,496.94	$0.00
8	Special Ed - MAA #3 - Special Ed	0000	7903	$864,081.26	$117,373.80	$981,455.06	$73,258.78	$908,196.28
9	Special Ed - Deferred Maintenance	0620	1711	$1,902,080.55	$302,065.00	$2,204,145.55	$645,113.66	$1,559,031.89
10	Special Ed - Deferred Maintenance Technology	0620	1712	$34,806.64	$11,602.00	$46,408.64	$0.00	$46,408.64
11	Special Ed - Transportation - LCFF Contribution	0724	1650	$0.00	$638,628.00	$638,628.00	$638,628.00	$0.00
12	Special Ed - Transportation Excess Costs to Districts	0724	1650	$0.00	$6,015,002.07	$6,015,002.07	$6,015,002.07	$0.00
13	Special Ed - Unrestricted Lottery	1100	1025	$0.00	$79,763.61	$79,763.61	$40,848.77	$38,914.84
14	Special Ed - ESSA CSI Title I	3182	1350	$0.00	$187,064.73	$187,064.73	$187,064.73	$0.00
15	Special Ed - ESSA CSI Title I	3182	1353	$0.00	$0.00	$0.00	$0.00	$0.00
16	Special Ed - Elementary and Secondary School Emergency Relief II	3212	1360	$0.00	$5,361.91	$5,361.91	$5,361.91	$0.00
17	Special Ed - Elementary and Secondary School Emergency Relief III	3213	1361	$0.00	$738,179.23	$738,179.23	$738,179.23	$0.00
18	Special Ed - Elementary and Secondary School Emergency Relief III - Learning Loss	3214	1362	$0.00	$496,507.00	$496,507.00	$496,507.00	$0.00
19	Special Ed - Expanded Learning Opportunities - GEER II	3217	1364	$0.00	$35,601.00	$35,601.00	$35,601.00	$0.00
20	Special Ed - Expanded Learning Opportunities - ESSER III State Reserve Emergency Needs	3218	1365	$0.00	$92,022.03	$92,022.03	$92,022.03	$0.00
21	Special Ed - Preschool Local Entitlements	3310	1100	$0.00	$385,080.00	$385,080.00	$385,080.00	$0.00
22	Special Ed - Federal Preschool Grant	3315	2100	$0.00	$84,189.00	$84,189.00	$84,189.00	$0.00
23	Special Ed - Early Intervention Part C	3385	1110	$0.00	$91,558.00	$91,558.00	$91,558.00	$0.00
24	Special Ed - Title III English Learner Student Program 20/21	4203	1351	$0.00	$0.00	$0.00	$0.00	$0.00
25	Special Ed - Title III English Learner Student Program 21/22	4203	1357	$0.00	$3,034.19	$3,034.19	$3,034.19	$0.00
26	Special Ed - Educator Effectiveness	6266	1459	$971,949.17	$0.00	$971,949.17	$297,630.90	$674,318.27
27	Special Ed - Restricted Lottery	6300	1026	$312,913.50	$78,291.55	$391,205.05	$0.00	$391,205.05
28	Special Ed - Reserve Distribution to Districts	6500	1014	$0.00	$8,000,000.00	$8,000,000.00	$1,052,608.54	$6,947,391.46
29	Special Ed - Infant Discretionary	6515	1112	$0.00	$6,651.00	$6,651.00	$6,651.00	$0.00
30	Special Ed - Learning Recovery Support	6537	1424	$46,480.98	$0.00	$46,480.98	$46,480.98	$0.00
31		6546	1326	$0.00	$917,249.93	$917,249.93	$917,249.93	$0.00
32	Special Ed - Expanded Learning Opportunity Grant (State) 10% Paraprofessionals	7426	1358	$9,668.80	$0.00	$9,668.80	$9,668.80	$0.00
33	Special Ed - Ethnic Studies Block Grant	7810	1367	$0.00	$5,062.00	$5,062.00	$0.00	$5,062.00
34	Special Ed - Operations	9010	1701	$0.00	$199,225.38	$199,225.38	$199,225.38	$0.00
35	Special Ed - CalHOPE SEL (Social Emotional Learning)	9010	1368	$0.00	$25,000.00	$25,000.00	$25,000.00	$0.00
36	Special Ed - Medi-Cal Billing Option	9010	6510	$648,895.32	$1,012,671.74	$1,661,567.06	$223,570.96	$1,437,996.10
37	**TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS**			**$4,929,727.33**	**$19,830,175.34**	**$24,759,902.67**	**$12,618,186.81**	**$12,141,715.86**

SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-2022	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2023
38	**SELPA RESTRICTED BUDGETS**							
39	SELPA - Young Adult Recycling	0000	2205	$0.00	$0.00	$0.00	$0.00	$0.00
40	SELPA - Workability Fundraising	0000	2206	$1,474.00	$2,604.84	$4,078.84	$2,681.96	$1,396.88
41	SELPA - MAA #8 - SELPA 10%	0000	7908	$119,259.71	$13,041.54	$132,301.25	$13,196.95	$119,104.30
42	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	$0.00	$24,665.00	$24,665.00	$24,665.00	$0.00
43	SELPA - Mental Health Part B IDEA ADA Allocation	3327	2324	$0.00	$816,086.00	$816,086.00	$816,086.00	$0.00
44	SELPA - Preschool Staff Development	3345	2120	$0.00	$3,734.00	$3,734.00	$3,734.00	$0.00
45	SELPA - ADR Grant Alt. Dispute Resolution Expansion 21/22	3395	2219	$0.00	$17,500.65	$17,500.65	$17,500.65	$0.00
46	SELPA - ADR Grant Alt. Dispute Resolution Expansion 20/21	3395	2220	$0.00	$415.39	$415.39	$415.39	$0.00
47	SELPA - Low Incidence - Equipment/Supplies	6500	2010	$1,709,943.07	$1,094,050.00	$2,803,993.07	$759,315.94	$2,044,677.13
48	SELPA - Out of Home Care	6500	2030	$9,367,894.47	($4,266,942.00)	$5,100,952.47	$445,804.14	$4,655,148.33
49	SELPA - Regionalized Services	6500	2060	$1,199,384.75	$511,778.00	$1,711,162.75	$326,495.22	$1,384,667.53
50	SELPA - Program Specialist	6500	2070	$1,314,099.07	$767,667.00	$2,081,766.07	$579,055.92	$1,502,710.15
51	SELPA - Personnel Development	6500	2110	$0.00	$7,164.00	$7,164.00	$7,164.00	$0.00
52	SELPA - Psych Services - Contracted	6500	2500	$110,445.93	$501,969.00	$612,414.93	$411,944.45	$200,470.48
53	SELPA - Workability I	6520	2200	$0.00	$294,615.00	$294,615.00	$294,615.00	$0.00
54	SELPA - Dispute Prevention & Dispute Resolution	6536	2224	$1,045,238.59	($415,825.55)	$629,413.04	$629,413.04	$0.00
55	SELPA - Mental Health Services Prop 98	6546	2326	$760,424.48	$80,928.43	$841,352.91	$841,352.91	$0.00
56	SELPA - Inservice Administration Budget	9010	2160	$43,171.15	$12,342.32	$55,513.47	$17,879.56	$37,633.91
57	SELPA - 504 Trainings	9010	2162	$11,842.05	$0.00	$11,842.05	$0.00	$11,842.05
58	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	$28,833.35	$19,597.51	$48,430.86	$21,931.65	$26,499.21
59	SELPA - LSH Winter Symposium	9010	2170	$80,720.57	$15,560.42	$96,280.99	$14,843.18	$81,437.81
60	SELPA - Autism Forum	9010	2175	$5,352.17	$0.00	$5,352.17	$0.00	$5,352.17
61	SELPA - CAPTAIN Enhancement MOU	9010	2190	$0.00	$19,146.69	$19,146.69	$19,146.69	$0.00
62	SELPA - Junior League San Joaquin County	9010	2207	$2,180.00	$0.00	$2,180.00	$2,078.41	$101.59
63	**TOTAL SELPA RESTRICTED BUDGETS**			**$15,800,263.36**	**($479,901.76)**	**$15,320,361.60**	**$5,249,320.06**	**$10,071,041.54**
64	**TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS**			**$20,729,990.69**	**$19,350,273.58**	**$40,080,264.27**	**$17,867,506.87**	**$22,212,757.40**
65	**TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS**			**$23,917,477.28**	**$58,952,759.17**	**$82,870,236.45**	**$59,878,562.24**	**$22,991,674.21**
66	**INTERNAL SJCOE MENTAL HEALTH & LEARNING RECOVERY BUDGETS**							
67	SJCOE Venture Academy ~ Learning Recovery	6537	3217	$95,999.00	$0.00	$95,999.00	$95,999.00	$0.00
68	SJCOE COSP ~ Learning Recovery	6537	3219	$50,857.00	$0.00	$50,857.00	$50,857.00	$0.00
69	SJCOE COSP ~ Mental Health Services	6546	3215	$85,125.61	$43,224.56	$128,350.17	$29,408.94	$98,941.23
70	SJCOE Venture Academy ~ Mental Health Services	6546	3216	$61,799.82	$81,816.52	$143,616.34	$66,476.26	$77,140.08
71	**TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS**			**$293,781.43**	**$125,041.08**	**$418,822.51**	**$242,741.20**	**$176,081.31**
72	**TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH**			**$24,211,258.71**	**$59,077,800.25**	**$83,289,058.96**	**$60,121,303.44**	**$23,167,755.52**

SPECIAL EDUCATION ANALYSIS PASS THRU
2022-23 UNAUDITED ACTUALS FINANCIAL REPORT

Fund 10 SELPA Pass Thru Fund was created by CDE as a mechanism for a SELPA AU to pass thru State and Federal dollars to LEA's in their SELPA.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-2022	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2023
	SPECIAL EDUCATION PASS THRU - FUND 10							
1	American Rescue Plan - Local Assistance Entitlement -SJCOE Spec Ed, COSP, Venture - Prior Year	3305	0000	$0.00	$26,667.00	$26,667.00	$26,667.00	$0.00
2	American Rescue Plan - Local Assistance Entitlement - Districts	3305	0000	$0.00	$2,350,833.47	$2,350,833.47	$2,350,833.47	$0.00
3	America Rescue Plan - Federal Preschool Entitlement (SJCOE/Districts) - Prior Year	3308	0000	$0.00	$148,279.46	$148,279.46	$148,279.46	$0.00
4	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture	3310	0000	$0.00	$1,313,848.16	$1,313,848.16	$1,313,848.16	$0.00
5	Local Assistance Grant - Districts	3310	0000	$0.00	$9,722,457.11	$9,722,457.11	$9,722,457.11	$0.00
6	Local Assistance Grant - Districts - Prior Year	3310	0000	$0.00	$238,426.20	$238,426.20	$238,426.20	$0.00
7	Federal Preschool Grant (SJCOE/Districts)	3315	0000	$0.00	$295,383.70	$295,383.70	$295,383.70	$0.00
8	Federal Preschool Grant (SJCOE/Districts) - Prior Year	3315	0000	$0.00	$11,746.69	$11,746.69	$11,746.69	$0.00
9	AB602 District Revenue	6500	1000	$0.00	$27,175,929.07	$27,175,929.07	$27,175,929.07	$0.00
10	Revenues - Unfunded Special Ed County Program	6500	1000	$0.00	$25,713,113.71	$25,713,113.71	$25,713,113.71	$0.00
11	Special Ed County Program Reserve	6500	1000	$0.00	$77,891.22	$77,891.22	$77,891.22	$0.00
12	Special Ed County Program Charter Decline Adjustment Reserve	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00
13	Prior Year AB602 District Revenue	6500	1000	$0.00	$271,625.36	$271,625.36	$271,625.36	$0.00
14	Special Ed County Program Mid-Year Growth Reserve	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00
15	Personnel Development (SJCOE/Districts)	6500	2110	$0.00	$24,534.00	$24,534.00	$24,534.00	$0.00
16	Mental Health Services (SJCOE/Districts)	6546	0000	$0.00	$5,755,509.48	$5,755,509.48	$5,755,509.48	$0.00
17	**TOTAL SPECIAL EDUCATION PASS THRU - FUND 10**			**$0.00**	**$73,126,244.63**	**$73,126,244.63**	**$73,126,244.63**	**$0.00**

San Joaquin County SELPA

2022-23

AB602 SELPA Funding Documents

Annual Accrual Aug 2023 AB602

Description	Page #
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San Joaquin County SELPA

2022-23

Annual Accrual Aug 2023 AB602

Assumptions

Revenue

2022-23 COLA ~ 6.56% COLA - Brought up to State Target of $820

2022-23 Updated Projected ADA ~ PER DISTRICT greater of CY, PY, PPY

2022-23 Updated AB602 Calculations

2022-23 District LCFF Transfer based on LCFF per ADA methodology

2022-23 Special Education Taxes based on CY

2022-23 AB 130 Contribution for remaining ADR portion

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Growth Proposal Approved

Salaries ~ Step & Column Increase

Indirect cost rate ~ 10.77%

Other

SJCOE SELPA Comparison of Funding Models

Col A	Col B	Col C	Col D	Col E	
		2022-23	2022-23	Differences	
Line #	Description	Annual Accrual Aug 2023 AB602	Estimated Actuals AB602	Col C - D	Differences explanations
1.	**SELPA Revenue Estimates**				
2.	Current Year Base Entitlement	$ 58,135,883	$ 58,084,724	$ 51,159	Increases in SJCOE Programs revenue and various changes in ADA
3.	Less Special Ed Taxes	$ (5,144,415)	$ (5,091,470)	$ (52,945)	Increase in Taxes
4.	**Sub-Total State Aid**	**$ 52,991,468**	**$ 52,993,254**	**$ (1,786)**	
5.	**Total SELPA Revenues Estimated**	**$ 58,135,883**	**$ 58,084,724**	**$ 51,159**	
6.	**Special Ed County Program Budget**				
7.	Total Special Ed County Program Revenues	$ 16,297,942	$ 14,807,137	$ 1,490,805	Additional AB130 Contribution for remaining to be spent in SELPA. Increase in LCFF and SPED taxes
8.	Total Special Ed County Program Expenditures	$ (42,011,055)	$ (42,179,888)	$ 168,833	Increase in S & B from increase in Temp employees being filled, Decrease in Materials and supplies due to one-time Grants, Dec in EIBT contracts and Dec in Nursing Contracts
9.	**Net Special Ed County Program - Unfunded Costs**	**$ (25,713,114)**	**$ (27,372,751)**	**$ 1,659,637**	
10.	**SELPA Funding Factor Determination**				
11.	**Total Estimated SELPA State Aid Revenues**	**$ 52,991,468**	**$ 52,993,254**	**$ (1,786)**	
12.	Less Staff Development Grant (Old Res. 6535)	$ (24,534)	$ (24,534)	$ -	
13.	**Subtotal of SELPA Revenues**	**$ 52,966,934**	**$ 52,968,720**	**$ (1,786)**	
14.	Total Unfunded Special Ed County Program Costs	$ (25,713,113.64)	$ (27,372,751)	$ 1,659,637	Change due to details above
15.	Charter Decline Adjustment Reserve	$ -	$ -	$ -	
16.	Use of Charter Decline Adjustment Reserve	$ -	$ -	$ -	
17.	Use of OOHC Contribution Reserve	$ -	$ -	$ -	
18.	Replenish Mid Year Class Reserve	$ -	$ -	$ -	
19.	Replenish Special Ed County Program Reserves to 1% Level	$ (77,891.82)	$ (77,909)	$ 17	
20.	**SELPA State Aid Revenues Available-Districts**	**$ 27,175,928.54**	**$ 25,518,060**	**$ 1,657,869**	
21.	**SELPA Proration Factor**	**0.5130734684**	**0.4817571578**	**0.03131631**	
22.	**Total Special Education (State Aid & Special Ed Taxes)**	**2022-23**	**2022-23**	**Differences**	
23.	**LEA Funding**	**Total SELPA Revenues Estimated**	**Total SELPA Revenues Estimated**	**Col C - D**	
24.	Banta	$ 951,592.00	$ 878,952	**$ 72,640**	
25.	Escalon	$ 1,133,272.00	$ 1,065,083	**$ 68,189**	
26.	Jefferson	$ 972,308.00	$ 909,956	**$ 62,352**	
27.	Lammersville	$ 2,782,041.00	$ 2,611,187	**$ 170,854**	
28.	Lincoln	$ 3,436,931.00	$ 3,230,130	**$ 206,801**	
29.	Linden	$ 869,030.00	$ 816,740	**$ 52,290**	
30.	Manteca	$ 8,778,369.00	$ 8,250,172	**$ 528,197**	
31.	New Jerusalem	$ 9,244.00	$ 8,687	**$ 557**	
32.	Ripon	$ 1,265,663.00	$ 1,189,507	**$ 76,156**	
33.	Tracy	$ 5,388,168.54	$ 5,063,963	**$ 324,206**	
34.	SJCOE-Other Programs (COSP/Venture)	$ 1,589,310.00	$ 1,493,683	**$ 95,627**	
35.	**Subtotal LEA Funding**	**$ 27,175,928.54**	**$ 25,518,060**	**$ 1,657,869**	If expenditure fall out materializes in 22-23 as in prior years, the amount to Districts will increase.
36.	SJCOE - Special Ed County Program	$ 25,713,113.64	$ 27,372,751	**$ (1,659,637)**	
37.	Special Ed County Program Reserve	$ -	$ -	**$ -**	
38.	Staff Development Grant (Old Res. 6535)	$ 24,534	$ 24,534	**$ -**	
39.	Charter Decline Adjustment Reserve	$ -	$ -	**$ -**	
40.	Use of Charter Decline Adjustment Reserve	$ -	$ -	**$ -**	
41.	Use of OOHC Contribution Reserve	$ -	$ -	**$ -**	
42.	Replenish Mid Year Class Reserve	$ -	$ -	**$ -**	
43.	Replenish Special Ed County Program Reserves to 1% Level	$ 77,891.82	$ 77,909	**$ (17)**	
44.	SJCOE Special Ed Taxes	$ 5,144,415	$ 5,091,470	**$ 52,945**	
45.	**Total SELPA Revenues**	**$ 58,135,883**	**$ 58,084,724**	**$ 51,159**	

Reserve for the OOHC Contribution of $2.4M ~ Distribute $800K equally over 2019-20, 2020-21 and 2021-22

2022-23 SJCOE Special Education County Program ~ By Reporting Period

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I
		SJCOE	SJCOE	SJCOE	SJCOE	SJCOE	SJCOE	Difference
Line #	Description ~ Object Code	Prelim Budget 2023 AB602	May Budget AB602	1st Interim AB602	2nd Interim AB602	Estimated Actuals AB602	Annual Accrual Aug 2023 AB602	*Col H-G*
1	County Taxes - Special Education	$ 4,421,048	$ 4,549,902	$ 4,840,874	$ 4,840,874	$ 5,091,470	$ 5,144,415	$ 52,945
	Federal Local Assistance Grant - ARP							$ -
2	Federal Local Assistance Grant (RS 3305+3310)	$ 744,023	$ 887,671	$ 887,671	$ 887,671	$ 954,331	$ 954,331	$ -
3	District's LCFF Transfer	$ 6,808,690	$ 6,764,100	$ 7,180,609	$ 7,216,718	$ 8,457,637	$ 8,635,041	$ 177,404
4	Mental Health & District Rentals/SDC	$ 65,386	$ 60,211	$ 85,211	$ 29,595	$ 29,595	$ 122,097	$ 92,502
5	Food Service	$ -	$ 36,600	$ 36,600	$ 164,600	$ 175,987	$ 198,127	$ 22,140
6	SDC Infant (Form I-50 Funding)	$ 265,623	$ 265,730	$ 283,162	$ 283,162	$ 283,334	$ 283,334	$ -
7	Transfers Out	$ (185,217)	$ (185,217)	$ (185,217)	$ (185,217)	$ (185,217)	$ (384,442)	$ (199,225)
8	AB 130 Contribution	$ -	$ -	$ -	$ -	$ -	$ 415,826	$ 415,826
9	**Total Estimated Special Ed County Program Revenues**	**$ 12,119,553**	**$ 12,378,997**	**$ 13,128,910**	**$ 13,237,403**	**$ 14,807,137**	**$ 15,368,729**	**$ 561,592**
10	Teachers Salaries ~ 11xx	$ 10,194,878	$ 10,215,039	$ 10,646,550	$ 10,653,036	$ 10,402,675	$ 10,462,973	$ 60,298
11	Certificated Pupil Support Salaries ~ 12xx	$ 1,059,608	$ 1,057,857	$ 1,146,984	$ 1,112,711	$ 1,129,726	$ 1,152,355	$ 22,629
12	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	$ 1,464,700	$ 1,412,967	$ 1,547,052	$ 1,545,130	$ 1,563,139	$ 1,555,519	$ (7,620)
13	Instructional Aides Salaries ~ 21xx	$ 8,483,290	$ 8,441,876	$ 8,745,490	$ 7,696,474	$ 6,936,662	$ 6,993,435	$ 56,773
14	Classified Support Salaries - M/O ~ 22xx	$ 276,615	$ 276,620	$ 303,423	$ 306,789	$ 306,888	$ 195,578	$ (111,310)
15	Supv & Admin Salaries ~ 23xx	$ 32,025	$ 32,025	$ 27,779	$ 22,125	$ 22,125	$ 22,125	$ (0)
16	Clerical & Office Salaries ~ 24xx	$ 584,338	$ 573,002	$ 619,664	$ 617,230	$ 599,806	$ 580,431	$ (19,375)
17	Other Classified Salaries - LVN's ~ 29xx	$ 2,721,051	$ 2,698,500	$ 2,762,991	$ 2,404,408	$ 2,419,028	$ 2,422,619	$ 3,591
18	Employee Benefits ~ 3xxx	$ 10,543,760	$ 10,497,127	$ 10,492,711	$ 9,656,424	$ 9,363,741	$ 9,361,181	$ (2,560)
19	Materials & Supplies ~ 4xxx	$ 379,259	$ 379,222	$ 380,222	$ 389,098	$ 276,595	$ 280,626	$ 4,031
20	Travel & Conference ~52xx	$ 209,715	$ 210,331	$ 215,594	$ 211,083	$ 111,895	$ 126,554	$ 14,659
21	Dues & Memberships ~ 53xx	$ 11,276	$ 11,317	$ 12,618	$ 12,618	$ 7,893	$ 8,123	$ 230
22	Insurance ~ 54xx	$ 160,815	$ 160,815	$ 146,919	$ 143,243	$ 143,243	$ 113,931	$ (29,312)
23	Operations & Housekeeping Services ~ 55xx	$ 269,688	$ 266,578	$ 273,954	$ 273,954	$ 283,448	$ 261,089	$ (22,359)
24	Rentals, Leases & Repair ~ 56xx	$ 1,057,930	$ 1,000,343	$ 1,021,247	$ 1,046,665	$ 988,721	$ 1,045,053	$ 56,332
25	Direct Costs for Inter-Program Services ~ 57xx	$ 95,000	$ 95,000	$ 95,000	$ 95,000	$ 95,266	$ 106,825	$ 11,559
26	Other Services & Operating Expenses ~ 58xx	$ 1,221,117	$ 1,226,117	$ 1,642,533	$ 1,646,285	$ 1,519,026	$ 1,373,488	$ (145,538)
27	Sub agreements for Services ~ 51xx	$ 2,783,500	$ 2,783,500	$ 2,783,500	$ 2,383,500	$ 1,989,047	$ 1,682,147	$ (306,900)
28	EIBT Contracts ~ 51xx	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ -	$ 250,255	$ 250,255
29	Communications ~ 59xx	$ 107,381	$ 107,881	$ 117,554	$ 117,720	$ 70,008	$ 71,083	$ 1,075
30	Site & Improvement of Sites ~ 61xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	Building & Improvement of Buildings ~ 62xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	Equipment/Equipment Replacement ~ 64xx/65xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Other SELPA's - Transfers Out ~ 71xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	Other Transfers ~ 72xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	Direct Support/Indirect ~ 73xx	$ 4,186,562	$ 4,151,961	$ 4,313,334	$ 4,218,858	$ 3,882,464	$ 3,871,806	$ (10,658)
36	Debt Service ~ 74xx	$ 8,736	$ 70,040	$ 69,278	$ 68,430	$ 68,492	$ 73,862	$ 5,370
37	**Total Estimated Special Ed County Program Expenditures**	**$ 46,011,244**	**$ 45,828,118**	**$ 47,524,397**	**$ 44,780,781**	**$ 42,179,888**	**$ 42,011,055**	**$ (168,833)**
38	**Total Estimated Unfunded Special Ed County Program Costs**	**$ 33,891,691**	**$ 33,449,121**	**$ 34,395,487**	**$ 31,543,378**	**$ 27,372,751**	**$ 26,642,327**	**$ (730,424)**
39	**Funding Factor**	**0.2838155729**	**0.3000712164**	**0.3577003274**	**0.4058121800**	**0.4817571578**	**0.5130734684**	**0.03132**

2022-23 SELPA Funding Factor

	SELPA Revenues		
1.	Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate)	$	58,135,883
2.	Less CY Estimated Special Education Property Taxes	$	(5,144,415)
3.	**Total CY Estimated State Aid SELPA Revenues**	**$**	**52,991,468**

4.	State Funding Exhibit (SJCOE)	$	52,991,468
5.	Difference	$	-

Funding Factor				**Special Ed County Program Reserves**	**Mid-Year Growth Class Reserve**	**OOHC Contribution Reserve**	**Charter Decline Adj. Reserve**
6.	**Total Estimated SELPA Revenues**	**$**	**52,991,468**				
7.	Reserves Beginning Balance			$ 452,023.46	$ 249,002.13	$ -	$ 2,486,461.00
8.	Less Staff Development Grant (Old Res. 6535)	$	(24,534)				
9.	**Subtotal of SELPA Revenues**	**$**	**52,966,934**				
10.	Total Unfunded Special Ed County Program Costs	$	(25,713,113.64)	$ -			
11.	Charter Decline Adjustment Reserve	$	-				$ -
12.	Use of Charter Decline Adjustment Reserve						$ (2,486,461.00)
13.	Use of OOHC Contribution Reserve	$	-			$ -	
14.	Replenish Mid Year Class Reserve	$	-		$ -		
15.	PY Adjustments			$ (0.60)			
16.	Replenish Special Ed County Program Reserves to 1% Level	$	(77,891.82)	$ 77,891.82			
17.	**Balance of SELPA Revenues Available for Distribution to Districts**	**$**	**27,175,928.54**	**$ 529,914.68**	**$ 249,002.13**	**$ -**	**$ -**
18.	**SELPA Funding Factor**		**0.5130734684**				

Check	$52,991,468	$529,915 1%	$249,002	$0	$0
	$0	$0	$0	$0	$0

2022-23 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2022-23 FUNDED SELPA ADA*	Col D 2022-23 Entitlements after Proration	Col E 2022-23 Adjusted Entitlement 0.5130734684
			$ 52,966,934	*$ 27,175,929*
		70,897.42	*$ 754.13176*	*$ 386.92500*
1.	Banta	2,459.37	$ 1,854,689	$ 951,592.00
2.	Escalon	2,928.92	$ 2,208,792	$ 1,133,272.00
3.	Jefferson	2,512.91	$ 1,895,065	$ 972,308.00
4.	Lammersville	7,190.13	$ 5,422,305	$ 2,782,041.00
5.	Lincoln	8,882.68	$ 6,698,711	$ 3,436,931.00
6.	Linden	2,245.99	$ 1,693,772	$ 869,030.00
7.	Manteca	22,687.52	$ 17,109,379	$ 8,778,369.00
8.	New Jerusalem	23.89	$ 18,016	$ 9,244.00
9.	Ripon	3,271.08	$ 2,466,825	$ 1,265,663.00
10.	Tracy	13,925.62	$ 10,501,754	$ 5,388,168.54
11.	SJCOE-Other Programs (COSP/Venture)	4,107.54	$ 3,097,626	$ 1,589,310.00
12.	**Sub-Total LEAs**	**70,235.65**	**$ 52,966,934**	**$ 27,175,929**
13.	SJCOE-Special Ed County Program	661.77		**$ 25,713,114**
14.	Special Ed County Program Reserve			**$ -**
15.	Staff Development Grant (Old Res. 6535)		$ 24,534	$ 24,534.00
16.	Charter Decline Adjustment Reserve	*0.00*	$ -	$ -
17.	Use of Charter Decline Adjustment Reserve			
18.	Use of OOHC Contribution Reserve			$ -
19.	Replenish Mid Year Class Reserve			$ -
20.	Replenish Special Ed County Program Reserves to 1% Level			$ 77,891.82
21.	**Totals**	**70,897.42**	**$ 52,991,468**	**$52,991,468**

22.	State Funding Exhibit	70,897.42	$ 52,991,468.00	$ 52,991,468
23.	Difference	-	$0.00	$0.00

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2022-23 Annual Accrual Aug 2023 AB602	2022-23 Estimated Actuals AB602	Difference
ADA and STATEWIDE TARGET and COLA RATES				
SELPA Total ADA	A-1	70,897.42	70,835.03	62.39
Prior Year SELPA Total ADA	A-2	65,554.22	65,554.22	-
Prior Prior Year SELPA Total ADA	A-3	68,772.01	68,772.01	-
PY Funded ADA (Greater of A-2 or A-3)	A-4	68,772.01	68,772.01	-
Funded ADA (Greater of A-1, A-2, or A-3)	A-5	70,897.42	70,835.03	62.39
Prior Year Statewide Target Rate (STR)	A-6	$ 715.0000000000	715.0000000000	-
Current Year Cost of Living Adjustment (COLA) Factor	A-7	1.0656	1.0656	0.0000
Current Year COLA Rate (A-6 * (A-7 - 1))	A-8	$		-
Current Year STR	A-10	$ 820.00	820.00	-
FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)]				
Total Base Funding (A5 * A10)	C-1	$ 58,135,883.00	$ 58,084,724.00	$ 51,159.00
Base Proration Factor	C-2	$ 1.0000	1.0000	0.000
Adjusted Total Base Funding (C2 * C3)	C-3	$ 58,135,883.00	$ 58,084,724.00	$ 51,159.00
FUNDING ENTITLEMENT				
Funding Entitlement (D1)	D-1	$ $ 58,135,883.00	$ 58,084,724.00	$ 51,159.00
Local Special Education Property Taxes [EC 2572]	D-2	$ $ 5,144,415.00	$ 5,091,470.00	$ 52,945.00
Applicable Excess ERAF	D-3	$ 0.00	0.00	$ -
Total Deductions (D-2 + D-3)	D-4	$ $ 5,144,415.00	$ 5,091,470.00	$ 52,945.00
Net Funding Entitlement (D-1 - D-4)	D-5	$ $ 52,991,468.00	$ 52,993,254.00	$ (1,786.00)
PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 & EC 56836.31]				
Prior Year Statewide Average PS/RS Rate	E-1	$ 17.161492887	17.161492887	-
Current Year Statewide Average PS/RS Rate (E-1 * A-7)	E-2	$ 18.287286820	18.287286820	-
Necessary Small SELPA (NSS) PS/RS Apportionment				
NSS ADA Threshold	E-3	0.00	0.00	-
Qualifying NSS ADA Adjustment (If E-3 > A-4 , then E-3 - A-4; else 0)	E-4	0.00	0.00	-
NSS PS/RS Entitlement (E-2 * E-4)	E-5	$ 0.00	0.00	-
NSS PS/RS Proration Factor	E-6	1.0000000000	1.0000000000	-
NSS PS/RS Apportionment (E-5 * E-6)	E-7	$ 0.00	0.00	-
PS/RS Apportionment				
PS/RS Entitlement (A-4 * E-2)	E-8	$ 1,279,445.15	1,279,445.15	-
PS/RS Proration Factor	E-9	1.0000000000	1.0000000000	-
PS/RS Apportionment (E-8 * E-9)	E-10	$ 1,279,445.15	1,279,445.15	-
Total PS/RS Apportionment (E-7 + E-10)	E-11	$ 1,279,445.15	1,279,445.15	-
LOW INCIDENCE [EC 56836.22]				
Low Incidence Disabilities PY December Pupil Count	F-1	321.00	321.00	-
Low Incidence Rate	F-2	$ 3,408.254883822	3,407.513192971	0.741690851
Low Incidence Apportionment (F-1 * F-2)	F-3	$ 1,094,049.82	1,093,811.73	238.09

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

			2022-23 Annual Accrual Aug 2023 AB602	2022-23 Estimated Actuals AB602	Difference
OUT-OF-HOME CARE [EC 56836.165]					
Out-of-Home Care Apportionment	G-1	$	1,578,214.00	1,578,476.00	(262.00)
EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [EC 56836.21]					
NPS/LCI Extraordinary Cost Pool Apportionment	H-1	$	0	0	-
NSS Mental Health Services Extraordinary Cost Pool Apportionment	H-2	$	0	0	-
Total Extraordinary Cost Pool Apportionment (H-1 + H-2)	H-3	$	-	-	-
ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213]					
Prior Year Funding, NSS with Declining ADA Only	I-1	$			
Current Year Funding, NSS with Declining ADA Only (D-4 + D-5)	I-2	$			
Decline in Funded ADA (If A-4 < A-5 , A-4 - A-5; else 0)	I-3				
Prior Year SELPA Base Rate	I-4	$			
Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * A-9)	I-5	$			
Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5)	I-6	$			
APPORTIONMENT SUMMARY					
Net Funding Entitlement (D-5)	J-1	$	52,991,468.00	52,993,254.00	(1,786.00)
Program Specialists/Regionalized Services (E-11)	J-2	$	1,279,445.15	1,279,445.15	-
Low Incidence (F-3)	J-3	$	1,094,049.82	1,093,811.73	238.09
Out-of-Home Care (G-1)	J-4	$	1,578,214.00	1,578,476.00	(262.00)
Extraordinary Cost Pool (H-3, Annual Only)	J-5	$	-	-	-
Adjustment for NSS with Declining Enrollment (I-6)	J-6	$	-	-	-
Total Apportionment (Sum of J-1 through J-6)	J-7	$	56,943,177.00	56,944,987.00	(1,810.00)
State Infant Funding		$	283,334.00	283,334.00	-
State Apportionment Total with Infant		$	57,226,511.00	57,228,321.00	(1,810.00)
Add back in Property Taxes			5,144,415.00	5,091,470.00	52,945.00
Grand Total			62,370,926.00	62,319,791.00	51,135.00
Items outside of AB602 State Calc being allocating separately from State Funding					
Staff Development Grant (Old Res. 6535)		$	24,534.00	24,534.00	-

SELPA ADA Information

	Jun 2017	Jun 2018	Jun 2019	Jun 2020	June 2021	June 2022	June 2023	June 2023	
	2014-15 R3 Cert ADA Certified	2015-16 R3 Cert ADA Certified	2016-17 R3 Cert ADA Certified	2017-18 R3 Cert ADA Certified	2018-19 R3 CERT ADA Certified	2019-20 R3 CERT ADA Certified	2020-21 R3 CERT June 2023 AB602 ADA Estimated	2021-22 R-1 Cert June 2023 AB602 ADA Estimated	2022-23 Annual Accrual Aug 2023 AB602 ADA Estimated
Banta	324.94	338.78	346.70	350.83	315.09	296.66	296.66	203.41	181.97
River Island CH #1	437.46	528.66							
Next Generation CH		309.33	395.57	469.97	521.20	540.90	607.50	707.89	693.11
River Island Technology Academy							975.20	962.66	927.31
Banta CH							20.00	69.11	57.01
Epic									491.76
River Islands High									108.21
Banta Total						837.56	1,899.36	1,943.07	2,459.37
Escalon	2,592.48	2,538.79	2,497.21	2,486.06	2,569.96	2,605.12	2,605.12	2,420.96	2,511.92
Escalon Charter Academy	149.81	208.51	283.23	329.96	319.88	323.80	323.80	311.44	303.29
Escalon Total						2,928.92	2,928.92	2,732.40	2,815.21
Jefferson	2,344.89	2,284.61	2,250.15	2,260.48	2,265.82	2,206.56	2,206.56	2,211.19	2,512.91
Lammersville	3,374.94	3,926.33	4,403.34	4,713.49	5,176.03	5,746.42	5,931.08	6,716.49	7,190.13
Lincoln	8,851.57	8,737.30	8,693.50	8,609.71	8,468.71	8,433.92	8,434.19	7,699.04	7,618.79
John McCandless CH		180.32	310.88	352.50	399.06	448.49	448.49	406.85	428.51
Lincoln Total						8,882.41	8,882.68	8,105.89	8,047.30
Linden	2,190.41	2,137.57	2,119.33	2,155.28	2,227.99	2,245.99	2,245.99	2,189.68	2,107.96
Manteca	21,965.80	22,029.47	22,176.21	22,417.59	22,390.39	22,567.99	22,687.52	21,396.33	22,640.95
be.tech	69.57	162.69	127.14	123.41	114.62	118.10			
Manteca Total						22,686.09	22,687.52	21,396.33	22,640.95
New Jerusalem	21.63	25.94	25.08	21.52	20.41	23.89	23.89	21.36	21.12
Delta Charter	478.90	477.92							
NJ Charter	209.41	210.03							
Great Valley - MA	724.23	738.01							
CAVA	1,453.43	1,319.59	1,215.66	1,231.15					
Humphrey's ABLE	236.19	379.52	648.01	727.21	762.90				
Acacia Elem CH	271.69								
Acacia Middle CH	77.83								
Delta CH Online	287.88	337.75							
RENEW CH	51.39								
Insight at SJ CH		57.97	162.94	204.95	261.57	318.69			
New Jerusalem Total						342.58	23.89	21.36	21.12
Ripon	2,890.67	2,974.99	3,063.67	3,076.08	3,164.82	3,271.08	3,271.08	3,152.76	3,123.66
Tracy Unified	15,044.00	14,758.10	14,419.04	14,216.98	13,974.39	13,879.32	13,879.32	12,663.99	12,576.15
Tracy Learning Center	1,135.76	1,198.32	1,233.27	1,234.81	1,234.62	1,253.08			
Tracy IS Charter							46.30	263.41	281.78
Tracy Unified Total						15,132.40	13,925.62	12,927.40	12,857.93
SJCOE-Special Ed County Program	501.77	506.33	559.77	583.83	623.81	661.77	661.77	616.61	742.95
SJCOE Other Programs - COSP/One.charter	1,494.89	1,491.40	1,568.34	1,770.89	2,047.13	2,324.10	2,307.17	1,760.42	2,118.01
SJCOE Other Programs - RITA #2 CH			586.81	661.79	777.72	897.39			
SJCOE Other Programs - Venture	1,634.44	1,686.49	1,763.40	1,824.70	1,784.87	1,800.37	1,800.37	1,780.62	1,606.95
SJCOE Total						5,683.63	4,769.31	4,157.65	4,467.91
Totals	68,815.98	69,544.72	68,849.25	69,823.19	69,420.99	69,963.64	68,772.01	65,554.22	68,244.45
SELPA ADA Growth/Decline	693.58	728.74	(695.47)	973.94	(402.20)	542.65	(1,191.63)	(3,217.79)	2,690.23
Growth/Decline %	1.02%	1.06%	-1.00%	1.41%	-0.58%	0.78%	-1.70%	-4.68%	4.10%

- New charters starting in the fiscal year will be added at 1st Interim after 20 day report is received

2022-23 SJCOE Special Education County Program

Estimated Revenues by Funding Source

Estimated Expenditures by Object

Col A	Col B	Col C	Col D	Col E	Col F
Line #	Description	Amount	Line #	Description	Annual Accrual Aug 2023 AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	$ 10,462,972.94
R2	County Taxes - Special Education	$ 5,144,415.00	E2	Certificated Pupil Support Salaries ~ 12xx	$ 1,152,355.15
R3	Federal Local Assistance Grant (RS 3305+3310)	$ 954,331.00	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	$ 1,555,518.94
R4	District's LCFF Transfer	$ 8,635,041.00	E4	Instructional Aides Salaries ~ 21xx	$ 6,993,434.93
R5	Mental Health & District Rentals/SDC	$ 122,097.12	E5	Classified Support Salaries - M/O ~ 22xx	$ 195,577.82
R6	Food Service	$ 198,127.44	E6	Supv & Admin Salaries ~ 23xx	$ 22,124.70
R7	SDC Infant (Form I-50 Funding)	$ 283,334.00	E7	Clerical & Office Salaries ~ 24xx	$ 580,430.51
R8	Transfers Out	$ (384,442.38)	E8	Other Classified Salaries - LVN's ~ 29xx	$ 2,422,618.55
R9	AB 130 Contribution	$ 415,825.55	E9	Employee Benefits ~ 3xxx	$ 9,361,180.97
R10	PY District LCFF Transfer Adj	$ 929,213	E10	Materials & Supplies ~ 4xxx	$ 280,625.50
R11			E11	Mileage, Travel & Conference ~52xx	$ 126,553.63
R12			E12	Dues & Memberships ~ 53xx	$ 8,122.67
R13			E13	Insurance ~ 54xx	$ 113,931.03
R14			E14	Operations & Housekeeping Services ~ 55xx	$ 261,089.43
R15			E15	Rentals, Leases & Repair ~ 56xx	$ 1,045,053.09
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	$ 106,824.60
R17			E17	Other Services & Operating Expenses ~ 58xx	$ 1,373,488.26
R18			E18	Sub-agreements for Services ~ 51xx	$ 1,682,146.87
R19			E19	EIBT Contracts ~ 51xx	$ 250,255.41
R20			E20	Communications ~ 59xx	$ 71,082.94
R21			E21	Site & Improvement of Sites ~ 61xx	$ -
R22			E22	Building & Improvement of Buildings ~ 62xx	$ -
R23			E23	Equipment/Equipment Replacement ~ 64xx/65xx	$ -
R24			E24	Other SELPA's - Tuition ~ 71xx	$ -
R25			E25	Other Transfers ~ 72xx	$ -
R26			E26	Direct Support/Indirect ~ 73xx	$ 3,871,805.92
R27			E27	Debt Service ~ 74xx	$ 73,861.51
R28	**Total Estimated Program Revenues**	**$ 16,297,941.73**	E28	**Total Estimated Expenditures**	**$ 42,011,055.37**
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					**$ (25,713,113.64)**

Description	Annual Accrual Aug 2023 AB602
Total Estimated Revenues	**$ 16,297,942**
Less Total Estimated Expenditures	**$ (42,011,055)**
Estimated Unfunded Cost - County Special Education Program	**$ (25,713,114)**
Revenues Added to Cover County Program Unfunded Costs:	
Revenue from Special Ed County Program Reserves	**$ -**
SELPA Revenues to Fund Special Ed County Program	**$ 25,713,113.64**
Total Revenues to Cover Special Ed County Program	**$ 25,713,113.64**

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I	Col J
Line #	Description	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Beginning Balance - July 1	$ 318,431.33	$ 319,636.86	$ 316,328.25	$ 323,891.76	$ 319,738.93	$ 348,296.16	$ 392,818.59	$ 452,023.46
2.	1997-98 Maximization								
3.	2012-13 Funding Adjustments								
4.	2013-14 Funding Adjustments								
5.	2014-15 Funding Adjustments	$ 11,982.11							
7.	2015-16 Funding Adjustments		$ 2,834.16						
8.	2016-17 Funding Adjustments			$ 519.17					
9.	2017-18 Funding Adjustments				$ 422,982.04				
10.	2018-19 Funding Adjustments					$ 1,550.69			
11.	2019-20 Funding Adjustments						$ 324.39		
12.	2020-21 Funding Adjustments							$ (129.04)	
13.	2021-22 Funding Adjustments								$ (0.60)
14.	**Subtotal Special Ed County Program Reserve**	**$ 330,413.44**	**$ 322,471.02**	**$ 316,847.42**	**$ 746,873.80**	**$ 321,289.62**	**$ 348,620.55**	**$ 392,689.55**	**$ 452,022.86**
15.	***Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)***								
16.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	$ (10,776.58)	$ (6,142.77)	$ -	$ (427,134.87)	$ -	$ -	$ -	$ -
17.	Replenish Special Ed County Program Reserve	$ -	$ -	$ 7,044.34	$ -	$ 27,006.54	$ 44,198.04	$ 59,333.91	$ 77,891.82
18.	**Special Ed County Program Reserve Ending Balance - June 30**	**$ 319,636.86**	**$ 316,328.25**	**$ 323,891.76**	**$ 319,738.93**	**$ 348,296.16**	**$ 392,818.59**	**$ 452,023.46**	**$ 529,914.68**
19.	Amount Available in Excess of Established Reserve Amount	$ 10,777	$ 6,143	$ -	$ 427,135	$ -	$ -	$ -	$ -
20.	Estimated State Aid - Special Education	$ 31,963,686	$ 31,632,825	$ 32,389,176	$ 31,973,893	$ 34,829,616	$ 39,281,859	$ 45,474,101	$ 52,991,468
21.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
22.	Reserve for mid-year growth classes Beg Bal	$ 180,000	$ 180,000	$ 180,000.00	$ 249,002.13	$ 249,002.13	$ 249,002.13	$ 249,002.13	$ 249,002.13
23.	Use of Mid Year Class Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24.	Transfer from NPS/EIBT Reserve			$ 69,002.13	$ -	$ -	$ -	$ -	$ -
25.	Replenish Mid Year Class Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26.	**Reserve for mid-year growth classes End Bal**	**$ 180,000**	**$ 180,000**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**
27.	Reserve for NPS/EIBT Beg Bal	$ 927,754.04	$ 927,754.04	$ 927,754.04					
28.	Establish NPS/EIBT Reserve								
29.	Transfer to Mid Year Reserve			$ (69,002.13)					
30.	Use of NPS/EIBT Reserve	$ -	$ -	$ (858,751.91)					
31.	**Reserve for NPS/EIBT End Bal**	**$ 927,754.04**	**$ 927,754.04**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
32.	Reserve for OOHC Contribution Reserve Beg Bal	$ -	$ 1,200,000.00	$ 800,000.00	$ 400,000.00	$ 2,400,000.00	$ 1,600,000.00	$ 800,000.00	$ -
33.	Establish or Additional OOHC Contribution Reserve	$ 1,200,000.00	$ -	$ -	$ 2,400,000.00	$ -	$ -	$ -	$ -
34.	Use of OOHC Contribution Reserve	$ -	$ (400,000.00)	$ (400,000.00)	$ (400,000.00)	$ (800,000.00)	$ (800,000.00)	$ (800,000.00)	
35.	**Reserve for OOHC Contribution Reserve End Bal**	**$ 1,200,000.00**	**$ 800,000.00**	**$ 400,000.00**	**$ 2,400,000.00**	**$ 1,600,000.00**	**$ 800,000.00**	**$ -**	**$ -**
	Reserve for the OOHC Contribution of $2.4M ~ Distribute $800K equally over 2019-20, 2020-21 and 2021-22								
36.	Reserve for Charter Decline Adjustment Beg Bal		$ -	$ 521,299.00	$ 260,649.00	$ 568,094.00	$ 571,427.00	$ 1,461,826.00	$ 2,486,461.00
37.	Establish or Additional Charter Decline Adjustment Reserve		$ 781,949.00	$ -	$ 568,094.00	$ -	$ 890,358.00	$ 1,024,635.00	$ -
38.	PY Funding Adjustments					$ 3,333.00	$ 41.00	$ -	$ -
39.	Use of Charter Decline Adjustment Reserve		$ (260,650.00)	$ (260,650.00)	$ (260,649.00)	$ -	$ -	$ -	$ (2,486,461.00)
40.	**Reserve for Charter Decline Adjustment End Bal**		**$ 521,299.00**	**$ 260,649.00**	**$ 568,094.00**	**$ 571,427.00**	**$ 1,461,826.00**	**$ 2,486,461.00**	**$ -**

New Funding Formula does not include charters who have left the SELPA. Charter Decline Adjustment balance is available for future use as directed by Supts.

Teachers College of San Joaquin
Financial Information & Multi-Year Projections

Column A	Column B	Column C	Column D 2021-2022	Column E 2022-2023	Column F 2023-2024	Column G 2024-2025
Line #	Summary Description		TCSJ Audited Actuals	TCSJ Unaudited Actuals	TCSJ Budget	TCSJ Projected Budget
1	**Beginning Balance July 1st**		**$ 5,456,777.92**	**$ 5,426,094.33**	**$ 3,976,654.33**	**$ 2,155,668.33**
2	Total Revenue		$ 8,545,790.99	$ 7,925,489.24	$ 7,227,620.00	$ 7,661,431.00
3	TCSJ Expenses		$ 8,576,474.58	$ 8,745,496.77	$ 9,048,606.00	$ 9,415,202.00
4	Surplus/Deficit		$ (30,683.59)	$ (820,007.53)	$ (1,820,986.00)	$ (1,753,771.00)
5	**Ending Balance**		**$ 5,426,094.33**	**$ 4,606,086.80**	**$ 2,155,668.33**	**$ 401,897.33**
6	*Teach Out Plan / Reserve*		*$ 2,311,369.00*	*$ 1,802,067.00*	*$ 1,802,067.00*	*$ 1,802,607.00*
7	Adjusted Ending Balance		$ 3,114,725.33	$ 2,804,019.80	$ 353,601.33	$ (1,400,709.67)
8	**Total Ending Balance with Teach Out Reserve June 30th**		**$ 5,426,094.33**	**$ 4,606,086.80**	**$ 2,155,668.33**	**$ 401,897.33**
9	**Detail Object Codes**					
10	**Beginning Balance**		**$ 5,456,777.92**	**$ 5,426,094.33**	**$ 3,976,654.33**	**$ 2,155,668.33**
11						
12	8590	State Revenue				
13	8980	SJCOE Contribution	$ 1,500,000.00	$ 1,500,000.00	$ 2,023,413.00	$ 2,023,413.00
14	8689	Tuition	$ 6,275,666.51	$ 5,820,913.73	$ 5,031,467.00	$ 5,145,105.00
15	8660	Interest	$ 17,767.20	$ 107,690.92	$ 93,795.00	$ 93,795.00
16	various	Dyslexia Grant-5981		$ 19,472.16		
17	various	Teacher Residency Grant-5991		$ 118,576.63		
18	various	TCSJ Residency 2023-2026-5980				$ 399,118.00
19	various	TCSJ Residency 2022-2026-5982		$ 180,447.73	$ 78,945.00	
20	various	Classified School Employee Gant 5994	$ 80,000.00			
21	various	Teacher Residency Grant- 5991	$ 110,563.61			
22	various	Equity Deep Dive - 5983	$ 1,500.00			
23	various	CDE prof Dev Videos 2020-2021 5984	$ 150,140.70			
24	various	Intrepid Grant - 5989	$ 124,059.13			
25	various	CDE Prof Dev. Videos 2021-2022 5985	$ 286,093.84			
26	various	TCSJ CDE Prof Dev Videos- 2022-2024 5999		$ 178,388.07		
27	**Total Revenue**		**$ 8,545,790.99**	**$ 7,925,489.24**	**$ 7,227,620.00**	**$ 7,661,431.00**
28	1101/1105	Teacher/Extra/Subs	$ 994,055.00	$ 820,610.00	$ 692,220.00	$ 724,000.00
29	1300	Cert Perm	$ 1,597,191.30	$ 1,634,730.18	$ 1,892,928.00	$ 1,915,073.00
30	1311	Cert Temp	$ 277,606.26	$ 299,037.36	$ 402,600.00	$ 402,600.00
31	**Total 1xxx**		**$ 2,868,852.56**	**$ 2,754,377.54**	**$ 2,987,748.00**	**$ 3,041,673.00**
32	2206	Class Supp/OT	$ 127.60	$ 1,649.79	$ -	$ -
33	2300	Class Supv Perm	$ 158,910.10	$ 190,302.31	$ 213,239.00	$ 215,607.00
34	2316	Class Supv OT		$ -	$ -	$ -
35	2400	Class Perm	$ 656,449.74	$ 699,255.99	$ 816,795.00	$ 835,695.00
36	2405/2406	Class Temp/OT	$ 60,609.49	$ 88,299.47	$ 76,848.00	$ 76,848.00
37	2900	Other Class Perm		$ -	$ -	$ -
38	2906	Other Class OT/Temp	$ 1,400,378.75	$ 1,442,410.00	$ 1,381,850.00	$ 1,381,850.00
39	2930	Student Workers		$ -	$ -	$ -
40	**Total 2xxx**		**$ 2,276,475.68**	**$ 2,421,917.56**	**$ 2,488,732.00**	**$ 2,510,000.00**
41	3000	Benefits	$ 1,162,911.79	$ 1,262,728.38	$ 1,429,057.00	$ 1,436,912.00
42	**Total 3xxx**		**$ 1,162,911.79**	**$ 1,262,728.38**	**$ 1,429,057.00**	**$ 1,436,912.00**
43	4200	Books	$ 6,598.58	$ 4,992.45	$ 10,500.00	$ 10,000.00
44	4310	Materials	$ 105,077.41	$ 86,749.89	$ 100,936.00	$ 100,000.00
45	4400	Non Cap Equip	$ 38,286.32	$ 31,675.16	$ 20,000.00	$ 20,000.00
46	**Total 4xxx**		**$ 149,962.31**	**$ 123,417.50**	**$ 131,436.00**	**$ 130,000.00**
47	5200	Travel & Conference	$ 108,062.76	$ 161,685.58	$ 100,000.00	$ 100,000.00
48	5300	Dues & Membership.	$ 23,144.80	$ 32,112.14	$ 34,676.00	$ 34,676.00
49	5400	Insurance/Property & Liability	$ 16,870.76	$ 16,481.25	$ 17,317.00	$ 17,317.00
50	5600**	Rent/Bldgs. & Repairs	$ 69,079.74	$ 17,925.95	$ 33,192.00	$ 33,192.00
51	5620	SJCOE rent only	$ 316,635.00	$ 555,105.00	$ 555,105.00	$ 555,105.00
52	5710	Direct Cost for Interfund Serv.	$ 129,641.63	$ 138,629.45	$ 139,524.00	$ 139,524.00
53	5800	Contract Services	$ 583,840.06	$ 379,053.41	$ 339,322.00	$ 608,100.00
54	5900	Postage/Cell/Internet	$ 15,384.65	$ 15,560.79	$ 13,500.00	$ 13,500.00
55	**Total 5xxx**		**$ 1,262,659.40**	**$ 1,316,553.57**	**$ 1,232,636.00**	**$ 1,501,414.00**
56	6200	Building Improvements	$ 48,727.48	$ -	$ -	$ -
57	6400	Equipment		$ -	$ -	$ -
58	**Total 6xxx**		**$ 48,727.48**	**$ -**	**$ -**	**$ -**
59	7310	Indirect	$ 806,885.36	$ 841,552.22	$ 778,997.00	$ 795,203.00
60	7439	Debt Service		$ 24,950.00		
61	**Total 7xxx**		**$ 806,885.36**	**$ 866,502.22**	**$ 778,997.00**	**$ 795,203.00**
62	**Total Expenses**		**$ 8,576,474.58**	**$ 8,745,496.77**	**$ 9,048,606.00**	**$ 9,415,202.00**
63	Total Surplus/Deficit		$ (30,683.59)	$ (820,007.53)	$ (1,820,986.00)	$ (1,753,771.00)
64	**Ending Balance**		**$ 5,426,094.33**	**$ 4,606,086.80**	**$ 2,155,668.33**	**$ 401,897.33**
65	*Teach Out Plan / Reserve*		*$ 2,311,369.00*	*$ 1,802,067.00*	*$ 1,802,067.00*	*$ 1,802,607.00*
66	*2% Economic Uncertainty Reserve*		*$ 171,529.00*	*$ 174,910.00*	*$ 180,973.00*	*$ 188,304.00*
67	*Amount Above (Below) Target*		*$ 2,943,196.33*	*$ 2,629,109.80*	*$ 172,628.33*	*$ (1,589,013.67)*
68	**Total Ending Balance with Teach Out Reserve June 30th**		**$ 5,426,094.33**	**$ 4,606,086.80**	**$ 2,155,668.33**	**$ 401,897.33**

****Rental charge discounted through 22-23 due to budget constraints.**

G = General Ledger Data; S = Supplemental Data

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

53	Tax Overide Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	40,841,914.98	5,144,415.00	45,986,329.98	41,893,169.00	5,091,470.00	46,984,639.00	2.2%
2) Federal Revenue		8100-8299	375.33	16,632,258.35	16,632,633.68	0.00	13,716,122.00	13,716,122.00	-17.5%
3) Other State Revenue		8300-8599	7,152,038.64	22,344,492.00	29,496,530.64	9,220,506.00	23,216,688.00	32,437,194.00	10.0%
4) Other Local Revenue		8600-8799	32,204,663.28	68,240,731.73	100,445,395.01	27,957,104.00	77,338,777.00	105,295,881.00	4.8%
5) TOTAL, REVENUES			80,198,992.23	112,361,897.08	192,560,889.31	79,070,779.00	119,363,057.00	198,433,836.00	3.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,916,552.59	22,629,436.97	32,545,989.56	10,488,526.00	23,360,567.00	33,849,093.00	4.0%
2) Classified Salaries		2000-2999	18,756,466.56	29,258,575.09	48,015,041.65	21,167,791.00	34,649,098.00	55,816,889.00	16.2%
3) Employee Benefits		3000-3999	12,036,575.62	22,215,477.90	34,252,053.52	14,427,236.00	26,374,633.00	40,801,869.00	19.1%
4) Books and Supplies		4000-4999	1,657,704.13	3,789,572.81	5,447,276.94	2,482,228.00	3,333,907.00	5,816,135.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	17,661,577.65	24,892,020.23	42,553,597.88	20,382,125.00	35,794,525.00	56,176,650.00	32.0%
6) Capital Outlay		6000-6999	6,803,543.34	611,535.23	7,415,078.57	10,869,527.00	544,637.00	11,414,164.00	53.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	558,047.39	249,521.06	807,568.45	519,305.00	215,521.00	734,826.00	-9.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,170,540.29)	9,089,456.27	(1,081,084.02)	(11,373,864.00)	9,353,262.00	(2,020,602.00)	86.9%
9) TOTAL, EXPENDITURES			57,219,926.99	112,735,595.56	169,955,522.55	68,962,874.00	133,626,150.00	202,589,024.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,979,065.24	(373,698.48)	22,605,366.76	10,107,905.00	(14,263,093.00)	(4,155,188.00)	-118.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,380,080.95	140,471.59	5,520,552.54	19,829.00	155,300.00	175,129.00	-96.8%
2) Other Sources/Uses									
a) Sources		8930-8979	1,993,509.03	0.00	1,993,509.03	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,401,483.52	(2,401,483.52)	0.00	(6,560,166.00)	6,560,166.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			714,911.60	(2,541,955.11)	(1,827,043.51)	(6,579,995.00)	6,404,866.00	(175,129.00)	-90.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,693,976.84	(2,915,653.59)	20,778,323.25	3,527,910.00	(7,858,227.00)	(4,330,317.00)	-120.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	111,866,130.63	53,450,992.55	165,317,123.18	135,560,107.47	50,535,338.96	186,095,446.43	12.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			111,866,130.63	53,450,992.55	165,317,123.18	135,560,107.47	50,535,338.96	186,095,446.43	12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,866,130.63	53,450,992.55	165,317,123.18	135,560,107.47	50,535,338.96	186,095,446.43	12.6%
2) Ending Balance, June 30 (E + F1e)			135,560,107.47	50,535,338.96	186,095,446.43	139,088,017.47	42,677,111.96	181,765,129.43	-2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,535,338.96	50,535,338.96	0.00	42,778,524.96	42,778,524.96	-15.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	111,706,154.24	0.00	111,706,154.24	99,218,148.69	0.00	99,218,148.69	-11.2%
Court/Community Schools	0000	9780	*5,504,400.31*		*5,504,400.31*			*0.00*	
Buildings	0000	9780	*24,729,891.73*		*24,729,891.73*			*0.00*	
Ed-Join	0000	9780	*4,654,510.67*		*4,654,510.67*			*0.00*	
Apprenticeship	0000	9780	*2,914,600.50*		*2,914,600.50*			*0.00*	
Deferred Maintenance	0000	9780	*8,588,161.73*		*8,588,161.73*			*0.00*	
Education Services	0000	9780	*565,987.94*		*565,987.94*			*0.00*	
Mandated Cost	0000	9780	*3,357,701.10*		*3,357,701.10*			*0.00*	
Misc. Ending Balances & Reserves	0000	9780	*60,007,498.57*		*60,007,498.57*			*0.00*	
Lottery	0000	9780	*691,701.00*		*691,701.00*			*0.00*	
Court/Community Schools	0000	9780			*0.00*	*178,493.00*		*178,493.00*	
Buildings	0000	9780			*0.00*	*19,858,414.00*		*19,858,414.00*	
Ed-Join	0000	9780			*0.00*	*3,889,255.00*		*3,889,255.00*	
Apprenticeship	0000	9780			*0.00*	*2,620,826.00*		*2,620,826.00*	
Deferred Maintenance	0000	9780			*0.00*	*7,214,554.00*		*7,214,554.00*	
Education Services	0000	9780			*0.00*	*449,910.00*		*449,910.00*	
Mandated Costs	0000	9780			*0.00*	*3,567,755.00*		*3,567,755.00*	
Misc. Ending Balances & Reserves	0000	9780			*0.00*	*60,124,557.00*		*60,124,557.00*	
Unrestricted Lottery	0000	9780			*0.00*	*622,684.00*		*622,684.00*	
e) Unassigned/Unappropriated									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Reserve for Economic Uncertainties		9789	3,509,521.94	0.00	3,509,521.94	4,055,284.00	0.00	4,055,284.00	15.6%
Unassigned/Unappropriated Amount		9790	20,314,431.29	0.00	20,314,431.29	35,784,584.78	(101,413.00)	35,683,171.78	75.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	138,041,975.16	45,262,667.03	183,304,642.19				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,707,626.75)	0.00	(2,707,626.75)				
b) in Banks		9120	443,799.31	53,957.24	497,756.55				
c) in Revolving Cash Account		9130	30,000.00	0.00	30,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	5.20	0.00	5.20				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,401,128.09	16,172,478.99	19,573,607.08				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	5,533,881.34	2,144,383.38	7,678,264.72				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			144,743,162.35	63,633,486.64	208,376,648.99				
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	5,075,278.79	8,121,777.33	13,197,056.12				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,107,776.09	1,402,537.67	5,510,313.76				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,573,832.68	3,573,832.68				
6) TOTAL, LIABILITIES			9,183,054.88	13,098,147.68	22,281,202.56				
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									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G10 + H2) - (I6 + J2)			135,560,107.47	50,535,338.96	186,095,446.43				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	26,611,036.65	0.00	26,611,036.65	28,024,107.00	0.00	28,024,107.00	5.3%
Education Protection Account State Aid - Current Year		8012	2,022,096.00	0.00	2,022,096.00	2,009,061.00	0.00	2,009,061.00	-0.6%
State Aid - Prior Years		8019	292,086.00	0.00	292,086.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	85,128.87	0.00	85,128.87	85,129.00	0.00	85,129.00	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	15.32	0.00	15.32	15.00	0.00	15.00	-2.1%
County & District Taxes									
Secured Roll Taxes		8041	13,221,267.84	0.00	13,221,267.84	13,207,254.00	0.00	13,207,254.00	-0.1%
Unsecured Roll Taxes		8042	691,064.42	0.00	691,064.42	691,344.00	0.00	691,344.00	0.0%
Prior Years' Taxes		8043	7,521.09	0.00	7,521.09	8,545.00	0.00	8,545.00	13.6%
Supplemental Taxes		8044	469,157.55	0.00	469,157.55	383,237.00	0.00	383,237.00	-18.3%
Education Revenue Augmentation Fund (ERAF)		8045	3,809,229.84	0.00	3,809,229.84	3,707,819.00	0.00	3,707,819.00	-2.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,192,874.40	0.00	1,192,874.40	1,153,634.00	0.00	1,153,634.00	-3.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			48,401,477.98	0.00	48,401,477.98	49,270,145.00	0.00	49,270,145.00	1.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(393,052.00)		(393,052.00)	(276,445.00)		(276,445.00)	-29.7%
All Other LCFF Transfers - Current Year	All Other	8091	(2,022,096.00)	0.00	(2,022,096.00)	(2,009,061.00)	0.00	(2,009,061.00)	-0.6%
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	(5,144,415.00)	5,144,415.00	0.00	(5,091,470.00)	5,091,470.00	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			40,841,914.98	5,144,415.00	45,986,329.98	41,893,169.00	5,091,470.00	46,984,639.00	2.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	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)	
Special Education Entitlement		8181	0.00	1,725,887.00	1,725,887.00	0.00	1,725,887.00	1,725,887.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,064,815.04	1,064,815.04	0.00	206,584.00	206,584.00	-80.6%
Child Nutrition Programs		8220	0.00	296,418.36	296,418.36	0.00	308,916.00	308,916.00	4.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,043,555.49	1,043,555.49		1,134,510.00	1,134,510.00	8.7%
Title I, Part D, Local Delinquent Programs	3025	8290		622,933.98	622,933.98		720,497.00	720,497.00	15.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		50,674.59	50,674.59		55,219.00	55,219.00	9.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		6,748.28	6,748.28		78,065.00	78,065.00	1,056.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		4,684,392.02	4,684,392.02		5,353,401.00	5,353,401.00	14.3%
Career and Technical Education	3500-3599	8290		5,000.00	5,000.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	375.33	7,131,833.59	7,132,208.92	0.00	4,133,043.00	4,133,043.00	-42.1%
TOTAL, FEDERAL REVENUE			375.33	16,632,258.35	16,632,633.68	0.00	13,716,122.00	13,716,122.00	-17.5%
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		3,951,709.00	3,951,709.00		4,243,051.00	4,243,051.00	7.4%
Prior Years	6500	8319		(400,513.60)	(400,513.60)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	6,436,974.00	283,334.00	6,720,308.00	6,219,685.00	283,334.00	6,503,019.00	-3.2%
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	219,852.11	219,852.11	0.00	86,175.00	86,175.00	-60.8%
Mandated Costs Reimbursements		8550	293,012.00	0.00	293,012.00	251,533.00	0.00	251,533.00	-14.2%
Lottery - Unrestricted and Instructional Materials		8560	335,285.75	165,992.04	501,277.79	294,158.00	115,933.00	410,091.00	-18.2%

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)	
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,503,398.16	3,503,398.16		4,175,126.00	4,175,126.00	19.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		287,027.79	287,027.79		319,770.00	319,770.00	11.4%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		115,000.00	115,000.00	New
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	86,766.89	14,333,692.50	14,420,459.39	2,455,130.00	13,878,299.00	16,333,429.00	13.3%
TOTAL, OTHER STATE REVENUE			7,152,038.64	22,344,492.00	29,496,530.64	9,220,506.00	23,216,688.00	32,437,194.00	10.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	382,389.90	382,389.90	0.00	327,187.00	327,187.00	-14.4%
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	27,000.00	27,000.00	New
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Leases and Rentals		8650	3,502,732.09	0.00	3,502,732.09	3,663,463.00	0.00	3,663,463.00	4.6%
Interest		8660	4,138,033.63	107,690.92	4,245,724.55	3,352,344.00	93,795.00	3,446,139.00	-18.8%
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	3,008,905.21	438,575.54	3,447,480.75	3,195,824.00	421,722.00	3,617,546.00	4.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	12,204,807.28	30,199,348.27	42,404,155.55	11,211,731.00	31,870,237.00	43,081,968.00	1.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	9,350,185.07	9,725,248.14	19,075,433.21	6,533,742.00	9,348,637.00	15,882,379.00	-16.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		27,387,478.96	27,387,478.96		35,250,199.00	35,250,199.00	28.7%
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			32,204,663.28	68,240,731.73	100,445,395.01	27,957,104.00	77,338,777.00	105,295,881.00	4.8%
TOTAL, REVENUES			80,198,992.23	112,361,897.08	192,560,889.31	79,070,779.00	119,363,057.00	198,433,836.00	3.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,038,696.57	13,947,911.60	19,986,608.17	6,107,573.00	14,338,414.00	20,445,987.00	2.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Certificated Pupil Support Salaries		1200	119,644.78	1,872,732.50	1,992,377.28	119,925.00	1,852,008.00	1,971,933.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,747,586.24	6,762,577.87	10,510,164.11	4,261,028.00	7,018,513.00	11,279,541.00	7.3%
Other Certificated Salaries		1900	10,625.00	46,215.00	56,840.00	0.00	151,632.00	151,632.00	166.8%
TOTAL, CERTIFICATED SALARIES			9,916,552.59	22,629,436.97	32,545,989.56	10,488,526.00	23,360,567.00	33,849,093.00	4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	7,969,513.08	7,969,513.08	0.00	9,614,478.00	9,614,478.00	20.6%
Classified Support Salaries		2200	1,743,517.65	861,638.49	2,605,156.14	1,940,528.00	1,490,619.00	3,431,147.00	31.7%
Classified Supervisors' and Administrators' Salaries		2300	7,679,462.23	6,034,025.20	13,713,487.43	9,089,140.00	6,917,570.00	16,006,710.00	16.7%
Clerical, Technical and Office Salaries		2400	8,141,868.81	6,110,565.18	14,252,433.99	8,866,819.00	6,751,527.00	15,618,346.00	9.6%
Other Classified Salaries		2900	1,191,617.87	8,282,833.14	9,474,451.01	1,271,304.00	9,874,904.00	11,146,208.00	17.6%
TOTAL, CLASSIFIED SALARIES			18,756,466.56	29,258,575.09	48,015,041.65	21,167,791.00	34,649,098.00	55,816,889.00	16.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,616,128.03	5,948,682.81	7,564,810.84	1,991,310.00	6,246,908.00	8,238,218.00	8.9%
PERS		3201-3202	4,253,319.16	6,401,103.72	10,654,422.88	5,336,591.00	8,541,808.00	13,878,399.00	30.3%
OASDI/Medicare/Alternative		3301-3302	1,472,134.75	2,469,502.47	3,941,637.22	1,688,857.00	2,882,635.00	4,571,492.00	16.0%
Health and Welfare Benefits		3401-3402	3,584,916.66	5,558,307.15	9,143,223.81	4,119,692.00	6,465,240.00	10,584,932.00	15.8%
Unemployment Insurance		3501-3502	96,739.79	126,807.64	223,547.43	25,686.00	28,748.00	54,434.00	-75.6%
Workers' Compensation		3601-3602	494,065.23	893,406.05	1,387,471.28	544,992.00	995,559.00	1,540,551.00	11.0%
OPEB, Allocated		3701-3702	146,225.36	262,087.61	408,312.97	316,213.00	579,726.00	895,939.00	119.4%
OPEB, Active Employees		3751-3752	359,926.75	555,580.45	915,507.20	403,895.00	633,610.00	1,037,505.00	13.3%
Other Employee Benefits		3901-3902	13,119.89	0.00	13,119.89	0.00	399.00	399.00	-97.0%
TOTAL, EMPLOYEE BENEFITS			12,036,575.62	22,215,477.90	34,252,053.52	14,427,236.00	26,374,633.00	40,801,869.00	19.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	33,899.00	33,899.00	New
Books and Other Reference Materials		4200	11,948.62	76,816.74	88,765.36	56,838.00	79,932.00	136,770.00	54.1%
Materials and Supplies		4300	1,402,260.19	2,483,626.55	3,885,886.74	2,002,352.00	2,711,494.00	4,713,846.00	21.3%
Noncapitalized Equipment		4400	240,019.73	1,198,584.38	1,438,604.11	420,638.00	479,582.00	900,220.00	-37.4%
Food		4700	3,475.59	30,545.14	34,020.73	2,400.00	29,000.00	31,400.00	-7.7%
TOTAL, BOOKS AND SUPPLIES			1,657,704.13	3,789,572.81	5,447,276.94	2,482,228.00	3,333,907.00	5,816,135.00	6.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,822,029.65	7,342,315.72	13,164,345.37	5,890,555.00	11,195,307.00	17,085,862.00	29.8%
Travel and Conferences		5200	340,185.17	1,056,733.22	1,396,918.39	486,510.00	1,170,888.00	1,657,398.00	18.6%
Dues and Memberships		5300	137,784.38	90,470.37	228,254.75	160,286.00	106,951.00	267,237.00	17.1%
Insurance		5400 - 5450	262,487.69	187,742.78	450,230.47	307,879.00	221,907.00	529,786.00	17.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Operations and Housekeeping Services		5500	1,176,785.77	353,918.84	1,530,704.61	1,358,203.00	451,501.00	1,809,704.00	18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,052,530.32	3,146,158.21	6,198,688.53	3,417,437.00	3,131,696.00	6,549,133.00	5.7%
Transfers of Direct Costs		5710	(2,653,447.60)	2,653,447.60	0.00	(2,641,387.00)	2,641,387.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(607,306.50)	15,750.00	(591,556.50)	(9,600.00)	15,750.00	6,150.00	-101.0%
Professional/Consulting Services and Operating Expenditures		5800	9,681,480.89	9,838,836.42	19,520,317.31	10,186,284.00	16,532,891.00	26,719,175.00	36.9%
Communications		5900	449,047.88	206,647.07	655,694.95	1,225,958.00	326,247.00	1,552,205.00	136.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,661,577.65	24,892,020.23	42,553,597.88	20,382,125.00	35,794,525.00	56,176,650.00	32.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,205,206.92	0.00	1,205,206.92	6,688,432.00	0.00	6,688,432.00	455.0%
Buildings and Improvements of Buildings		6200	3,491,168.68	71,922.00	3,563,090.68	3,887,826.00	350,000.00	4,237,826.00	18.9%
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	62,658.16	504,977.23	567,635.39	178,269.00	194,637.00	372,906.00	-34.3%
Equipment Replacement		6500	51,000.55	34,636.00	85,636.55	115,000.00	0.00	115,000.00	34.3%
Lease Assets		6600	699,409.86	0.00	699,409.86	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	1,294,099.17	0.00	1,294,099.17	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			6,803,543.34	611,535.23	7,415,078.57	10,869,527.00	544,637.00	11,414,164.00	53.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	5,709.50	5,709.50	0.00	3,903.00	3,903.00	-31.6%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	86,920.12	14,898.87	101,818.99	71,229.00	8,316.00	79,545.00	-21.9%
Other Debt Service - Principal		7439	471,127.27	228,912.69	700,039.96	448,076.00	203,302.00	651,378.00	-7.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			558,047.39	249,521.06	807,568.45	519,305.00	215,521.00	734,826.00	-9.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,089,456.27)	9,089,456.27	0.00	(9,353,262.00)	9,353,262.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,081,084.02)	0.00	(1,081,084.02)	(2,020,602.00)	0.00	(2,020,602.00)	86.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,170,540.29)	9,089,456.27	(1,081,084.02)	(11,373,864.00)	9,353,262.00	(2,020,602.00)	86.9%
TOTAL, EXPENDITURES			57,219,926.99	112,735,595.56	169,955,522.55	68,962,874.00	133,626,150.00	202,589,024.00	19.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	80,080.95	0.00	80,080.95	19,829.00	0.00	19,829.00	-75.2%
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	5,300,000.00	140,471.59	5,440,471.59	0.00	155,300.00	155,300.00	-97.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,380,080.95	140,471.59	5,520,552.54	19,829.00	155,300.00	175,129.00	-96.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

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)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	699,409.86	0.00	699,409.86	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	1,294,099.17	0.00	1,294,099.17	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,993,509.03	0.00	1,993,509.03	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,222,397.26)	6,222,397.26	0.00	(6,807,190.00)	6,807,190.00	0.00	0.0%
Contributions from Restricted Revenues		8990	8,623,880.78	(8,623,880.78)	0.00	247,024.00	(247,024.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,401,483.52	(2,401,483.52)	0.00	(6,560,166.00)	6,560,166.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			714,911.60	(2,541,955.11)	(1,827,043.51)	(6,579,995.00)	6,404,866.00	(175,129.00)	-90.4%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	40,841,914.98	5,144,415.00	45,986,329.98	41,893,169.00	5,091,470.00	46,984,639.00	2.2%
2) Federal Revenue		8100-8299	375.33	16,632,258.35	16,632,633.68	0.00	13,716,122.00	13,716,122.00	-17.5%
3) Other State Revenue		8300-8599	7,152,038.64	22,344,492.00	29,496,530.64	9,220,506.00	23,216,688.00	32,437,194.00	10.0%
4) Other Local Revenue		8600-8799	32,204,663.28	68,240,731.73	100,445,395.01	27,957,104.00	77,338,777.00	105,295,881.00	4.8%
5) TOTAL, REVENUES			80,198,992.23	112,361,897.08	192,560,889.31	79,070,779.00	119,363,057.00	198,433,836.00	3.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		15,195,515.58	39,619,644.96	54,815,160.54	15,375,581.00	48,727,476.00	64,103,057.00	16.9%
2) Instruction - Related Services	2000-2999		10,447,449.56	32,374,545.67	42,821,995.23	13,346,120.00	40,984,883.00	54,331,003.00	26.9%
3) Pupil Services	3000-3999		9,160,875.80	9,789,083.78	18,949,959.58	9,957,763.00	11,041,593.00	20,999,356.00	10.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		2,269,564.94	4,968,909.88	7,238,474.82	3,709,159.00	7,904,215.00	11,613,374.00	60.4%
7) General Administration	7000-7999		10,794,226.14	21,399,661.77	32,193,887.91	9,944,497.00	20,361,184.00	30,305,681.00	-5.9%
8) Plant Services	8000-8999		8,794,247.58	4,334,228.44	13,128,476.02	16,110,449.00	4,391,278.00	20,501,727.00	56.2%
9) Other Outgo	9000-9999	Except 7600-7699	558,047.39	249,521.06	807,568.45	519,305.00	215,521.00	734,826.00	-9.0%
10) TOTAL, EXPENDITURES			57,219,926.99	112,735,595.56	169,955,522.55	68,962,874.00	133,626,150.00	202,589,024.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,979,065.24	(373,698.48)	22,605,366.76	10,107,905.00	(14,263,093.00)	(4,155,188.00)	-118.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,380,080.95	140,471.59	5,520,552.54	19,829.00	155,300.00	175,129.00	-96.8%
2) Other Sources/Uses									
a) Sources		8930-8979	1,993,509.03	0.00	1,993,509.03	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,401,483.52	(2,401,483.52)	0.00	(6,560,166.00)	6,560,166.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			714,911.60	(2,541,955.11)	(1,827,043.51)	(6,579,995.00)	6,404,866.00	(175,129.00)	-90.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,693,976.84	(2,915,653.59)	20,778,323.25	3,527,910.00	(7,858,227.00)	(4,330,317.00)	-120.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	111,866,130.63	53,450,992.55	165,317,123.18	135,560,107.47	50,535,338.96	186,095,446.43	12.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
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)			111,866,130.63	53,450,992.55	165,317,123.18	135,560,107.47	50,535,338.96	186,095,446.43	12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,866,130.63	53,450,992.55	165,317,123.18	135,560,107.47	50,535,338.96	186,095,446.43	12.6%
2) Ending Balance, June 30 (E + F1e)			135,560,107.47	50,535,338.96	186,095,446.43	139,088,017.47	42,677,111.96	181,765,129.43	-2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,535,338.96	50,535,338.96	0.00	42,778,524.96	42,778,524.96	-15.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	111,706,154.24	0.00	111,706,154.24	99,218,148.69	0.00	99,218,148.69	-11.2%
Court/Community Schools	0000	9780	*5,504,400.31*		*5,504,400.31*			*0.00*	
Buildings	0000	9780	*24,729,891.73*		*24,729,891.73*			*0.00*	
Ed-Join	0000	9780	*4,654,510.67*		*4,654,510.67*			*0.00*	
Apprenticeship	0000	9780	*2,914,600.50*		*2,914,600.50*			*0.00*	
Deferred Maintenance	0000	9780	*8,588,161.73*		*8,588,161.73*			*0.00*	
Education Services	0000	9780	*565,987.94*		*565,987.94*			*0.00*	
Mandated Cost	0000	9780	*3,357,701.10*		*3,357,701.10*			*0.00*	
Misc. Ending Balances & Reserves	0000	9780	*60,007,498.57*		*60,007,498.57*			*0.00*	
Lottery	0000	9780	*691,701.00*		*691,701.00*			*0.00*	
Court/Community Schools	0000	9780			*0.00*	*178,493.00*		*178,493.00*	
Buildings	0000	9780			*0.00*	*19,858,414.00*		*19,858,414.00*	
Ed-Join	0000	9780			*0.00*	*3,889,255.00*		*3,889,255.00*	
Apprenticeship	0000	9780			*0.00*	*2,620,826.00*		*2,620,826.00*	
Deferred Maintenance	0000	9780			*0.00*	*7,214,554.00*		*7,214,554.00*	
Education Services	0000	9780			*0.00*	*449,910.00*		*449,910.00*	
Mandated Costs	0000	9780			*0.00*	*3,567,755.00*		*3,567,755.00*	
Misc. Ending Balances & Reserves	0000	9780			*0.00*	*60,124,557.00*		*60,124,557.00*	
Unrestricted Lottery	0000	9780			*0.00*	*622,684.00*		*622,684.00*	

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,509,521.94	0.00	3,509,521.94	4,055,284.00	0.00	4,055,284.00	15.6%
Unassigned/Unappropriated Amount		9790	20,314,431.29	0.00	20,314,431.29	35,784,584.78	(101,413.00)	35,683,171.78	75.7%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	1,240,610.15	1,240,610.15
6300	Lottery: Instructional Materials	1,071,043.24	1,114,198.24
6318	Antibias Education Grant	61,957.16	61,957.16
6331	CA Community Schools Partnership Act - Planning Grant	50,276.57	12,102.57
6355	Direct Support Professional Training Program	31,663.69	31,663.69
6500	Special Education	24,501,095.18	20,613,838.18
6546	Mental Health-Related Services	176,081.31	1,866,877.31
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	545,064.00	545,064.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	45,761.88	45,761.88
7029	Child Nutrition: Food Service Staff Training Funds	584.22	584.22
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	111,698.00	111,698.00
7085	Learning Communities for School Success Program	98,945.07	98,945.07
7311	Classified School Employee Professional Development Block Grant	72,218.00	72,218.00
7412	A-G Access/Success Grant	250,543.70	250,543.70
7413	A-G Learning Loss Mitigation Grant	98,796.00	98,796.00
7425	Expanded Learning Opportunities (ELO) Grant	66,700.88	66,700.88
7435	Learning Recovery Emergency Block Grant	2,394,044.00	2,394,044.00
7810	Other Restricted State	27,356.00	27,356.00
9010	Other Restricted Local	19,690,899.91	14,125,565.91
Total, Restricted Balance		50,535,338.96	42,778,524.96

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	37,762,035.01	40,028,221.00	6.0%
2) Federal Revenue		8100-8299	795,439.81	1,376,371.00	73.0%
3) Other State Revenue		8300-8599	7,090,815.80	2,125,997.00	-70.0%
4) Other Local Revenue		8600-8799	436,572.70	316,348.00	-27.5%
5) TOTAL, REVENUES			46,084,863.32	43,846,937.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	12,558,326.84	13,192,877.00	5.1%
2) Classified Salaries		2000-2999	3,971,760.64	4,079,226.00	2.7%
3) Employee Benefits		3000-3999	7,588,873.31	8,296,867.00	9.3%
4) Books and Supplies		4000-4999	1,392,941.47	1,589,732.00	14.1%
5) Services and Other Operating Expenditures		5000-5999	11,286,443.20	12,350,512.00	9.4%
6) Capital Outlay		6000-6999	129,789.59	2,632,467.00	1,928.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	385,517.65	251,047.00	-34.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	91,286.23	164,695.00	80.4%
9) TOTAL, EXPENDITURES			37,404,938.93	42,557,423.00	13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,679,924.39	1,289,514.00	-85.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	140,471.59	155,300.00	10.6%
b) Transfers Out		7600-7629	1,400,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,259,528.41)	155,300.00	-112.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,420,395.98	1,444,814.00	-80.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,595,524.28	16,015,920.26	86.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,595,524.28	16,015,920.26	86.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,595,524.28	16,015,920.26	86.3%
2) Ending Balance, June 30 (E + F1e)			16,015,920.26	17,460,734.26	9.0%
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	6,310,352.13	6,047,421.13	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,705,568.13	11,413,313.13	17.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,464,166.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(340,070.35)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,420,759.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,657,505.97		
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			26,202,362.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,320,722.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,243,910.16		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,621,809.40		
6) TOTAL, LIABILITIES			10,186,441.92		
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)			16,015,920.26		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	27,755,096.00	23,933,653.00	-13.8%
Education Protection Account State Aid - Current Year		8012	2,202,087.00	8,049,388.00	265.5%
State Aid - Prior Years		8019	(44,785.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	2,415,148.00	2,285,506.00	-5.4%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	5,434,489.01	5,759,674.00	6.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			37,762,035.01	40,028,221.00	6.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	360,911.00	408,116.00	13.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	204,184.23	3,299.00	-98.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	230,344.58	964,956.00	318.9%
TOTAL, FEDERAL REVENUE			795,439.81	1,376,371.00	73.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	101,885.00	101,885.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	870,936.09	686,782.00	-21.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,633.60	172,488.00	10,458.8%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,116,361.11	1,164,842.00	-81.0%
TOTAL, OTHER STATE REVENUE			7,090,815.80	2,125,997.00	-70.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	283,864.56	280,840.00	-1.1%
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%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	152,708.14	35,508.00	-76.7%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			436,572.70	316,348.00	-27.5%
TOTAL, REVENUES			46,084,863.32	43,846,937.00	-4.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	11,092,901.92	11,616,866.00	4.7%
Certificated Pupil Support Salaries		1200	296,034.72	375,775.00	26.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,169,390.20	1,200,236.00	2.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,558,326.84	13,192,877.00	5.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	167,163.27	264,989.00	58.5%
Classified Supervisors' and Administrators' Salaries		2300	741,663.15	749,683.00	1.1%
Clerical, Technical and Office Salaries		2400	1,776,568.24	1,838,953.00	3.5%
Other Classified Salaries		2900	1,286,365.98	1,225,601.00	-4.7%
TOTAL, CLASSIFIED SALARIES			3,971,760.64	4,079,226.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,277,806.48	3,445,440.00	5.1%
PERS		3201-3202	965,595.47	1,218,614.00	26.2%
OASDI/Medicare/Alternative		3301-3302	484,458.04	516,569.00	6.6%
Health and Welfare Benefits		3401-3402	2,229,435.04	2,397,201.00	7.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unemployment Insurance		3501-3502	40,358.88	8,676.00	-78.5%
Workers' Compensation		3601-3602	284,578.49	297,049.00	4.4%
OPEB, Allocated		3701-3702	83,827.96	172,286.00	105.5%
OPEB, Active Employees		3751-3752	222,737.76	241,032.00	8.2%
Other Employee Benefits		3901-3902	75.19	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			7,588,873.31	8,296,867.00	9.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	120,918.39	200,381.00	65.7%
Materials and Supplies		4300	1,041,050.94	1,172,513.00	12.6%
Noncapitalized Equipment		4400	230,972.14	216,838.00	-6.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,392,941.47	1,589,732.00	14.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	95,926.17	100,000.00	4.2%
Travel and Conferences		5200	219,657.17	187,168.00	-14.8%
Dues and Memberships		5300	20,671.87	17,071.00	-17.4%
Insurance		5400-5450	139,866.68	141,177.00	0.9%
Operations and Housekeeping Services		5500	719,651.44	894,712.00	24.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,331,500.86	3,651,285.00	9.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,007.50)	(6,150.00)	-31.7%
Professional/Consulting Services and Operating Expenditures		5800	6,643,246.55	7,192,418.00	8.3%
Communications		5900	124,929.96	172,831.00	38.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,286,443.20	12,350,512.00	9.4%
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	2,500,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	129,789.59	132,467.00	2.1%
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			129,789.59	2,632,467.00	1,928.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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	23,153.18	22,573.00	-2.5%
Other Debt Service - Principal		7439	362,364.47	228,474.00	-36.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			385,517.65	251,047.00	-34.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	91,286.23	164,695.00	80.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			91,286.23	164,695.00	80.4%
TOTAL, EXPENDITURES			37,404,938.93	42,557,423.00	13.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	140,471.59	155,300.00	10.6%
(a) TOTAL, INTERFUND TRANSFERS IN			140,471.59	155,300.00	10.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,400,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			1,400,000.00	0.00	-100.0%
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)			(1,259,528.41)	155,300.00	-112.3%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	37,762,035.01	40,028,221.00	6.0%
2) Federal Revenue		8100-8299	795,439.81	1,376,371.00	73.0%
3) Other State Revenue		8300-8599	7,090,815.80	2,125,997.00	-70.0%
4) Other Local Revenue		8600-8799	436,572.70	316,348.00	-27.5%
5) TOTAL, REVENUES			46,084,863.32	43,846,937.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		21,641,691.03	23,681,657.00	9.4%
2) Instruction - Related Services	2000-2999		9,700,350.13	10,214,813.00	5.3%
3) Pupil Services	3000-3999		1,920,410.97	2,203,644.00	14.7%
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		1,257,303.64	782,063.00	-37.8%
8) Plant Services	8000-8999		2,499,665.51	5,424,199.00	117.0%
9) Other Outgo	9000-9999	Except 7600-7699	385,517.65	251,047.00	-34.9%
10) TOTAL, EXPENDITURES			37,404,938.93	42,557,423.00	13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,679,924.39	1,289,514.00	-85.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	140,471.59	155,300.00	10.6%
b) Transfers Out		7600-7629	1,400,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,259,528.41)	155,300.00	-112.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,420,395.98	1,444,814.00	-80.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,595,524.28	16,015,920.26	86.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,595,524.28	16,015,920.26	86.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,595,524.28	16,015,920.26	86.3%
2) Ending Balance, June 30 (E + F1e)			16,015,920.26	17,460,734.26	9.0%
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	6,310,352.13	6,047,421.13	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,705,568.13	11,413,313.13	17.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6266	Educator Effectiveness, FY 2021-22	382,501.32	290,793.32
6300	Lottery: Instructional Materials	370,944.85	395,786.85
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,031,416.00	1,031,416.00
7412	A-G Access/Success Grant	301,225.98	179,721.98
7413	A-G Learning Loss Mitigation Grant	150,000.00	112,065.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	53,734.00	53,734.00
7435	Learning Recovery Emergency Block Grant	3,493,547.00	3,493,547.00
7810	Other Restricted State	40,599.00	23,393.00
9010	Other Restricted Local	36,383.98	16,963.98
Total, Restricted Balance		6,310,352.13	6,047,421.13

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	14,107,641.79	17,632,178.00	25.0%
3) Other State Revenue		8300-8599	59,018,602.84	57,127,955.00	-3.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			73,126,244.63	74,760,133.00	2.2%
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	73,126,244.63	74,760,133.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			73,126,244.63	74,760,133.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
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 Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	80,039.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	17,433,395.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	760,424.48		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,273,859.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	18,193,819.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	80,040.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,273,859.96		
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)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	14,107,641.79	17,632,178.00	25.0%
TOTAL, FEDERAL REVENUE			14,107,641.79	17,632,178.00	25.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	52,991,468.00	57,127,955.00	7.8%
Prior Years	6500	8319	271,625.36	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,755,509.48	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			59,018,602.84	57,127,955.00	-3.2%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			73,126,244.63	74,760,133.00	2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	16,493,291.12	15,797,437.00	-4.2%
To County Offices		7212	3,369,860.15	1,834,741.00	-45.6%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	27,464,924.43	23,218,657.00	-15.5%
To County Offices	6500	7222	25,798,168.93	33,909,298.00	31.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			73,126,244.63	74,760,133.00	2.2%
TOTAL, EXPENDITURES			73,126,244.63	74,760,133.00	2.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,107,641.79	17,632,178.00	25.0%
3) Other State Revenue		8300-8599	59,018,602.84	57,127,955.00	-3.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			73,126,244.63	74,760,133.00	2.2%
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	73,126,244.63	74,760,133.00	2.2%
10) TOTAL, EXPENDITURES			73,126,244.63	74,760,133.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
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 Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	124,692.61	123,643.00	-0.8%
4) Other Local Revenue		8600-8799	338,372.98	431,124.00	27.4%
5) TOTAL, REVENUES			463,065.59	554,767.00	19.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	170,411.41	218,354.00	28.1%
2) Classified Salaries		2000-2999	54,832.59	55,029.00	0.4%
3) Employee Benefits		3000-3999	116,952.75	144,448.00	23.5%
4) Books and Supplies		4000-4999	26,572.44	37,464.00	41.0%
5) Services and Other Operating Expenditures		5000-5999	25,932.64	40,068.00	54.5%
6) Capital Outlay		6000-6999	96,509.00	15,000.00	-84.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,378.74	1,632.00	18.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,778.32	42,772.00	10.3%
9) TOTAL, EXPENDITURES			531,367.89	554,767.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,302.30)	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)			(68,302.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,302.30	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,302.30	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,302.30	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	26,805.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	380,612.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,794.70		
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			410,212.80		
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	7,141.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	403,070.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			410,212.80		
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)			0.00		
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	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					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	38,828.00	37,953.00	-2.3%
All Other State Apportionments - Prior Years		8319	4,369.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	66,277.61	68,108.00	2.8%
All Other State Revenue	All Other	8590	15,218.00	17,582.00	15.5%
TOTAL, OTHER STATE REVENUE			124,692.61	123,643.00	-0.8%
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	0.00	0.00	0.0%
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	338,372.98	431,124.00	27.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			338,372.98	431,124.00	27.4%
TOTAL, REVENUES			463,065.59	554,767.00	19.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	139,405.33	187,275.00	34.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	31,006.08	31,079.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			170,411.41	218,354.00	28.1%
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	18,052.91	18,704.00	3.6%
Clerical, Technical and Office Salaries		2400	36,779.68	36,325.00	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			54,832.59	55,029.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	46,776.83	59,288.00	26.7%
PERS		3201-3202	13,220.51	14,681.00	11.0%
OASDI/Medicare/Alternative		3301-3302	6,512.67	7,264.00	11.5%
Health and Welfare Benefits		3401-3402	40,836.52	50,572.00	23.8%
Unemployment Insurance		3501-3502	531.88	138.00	-74.1%
Workers' Compensation		3601-3602	3,877.86	4,706.00	21.4%
OPEB, Allocated		3701-3702	1,126.21	2,734.00	142.8%
OPEB, Active Employees		3751-3752	4,070.27	5,065.00	24.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			116,952.75	144,448.00	23.5%
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	8,261.50	25,940.00	214.0%
Noncapitalized Equipment		4400	18,310.94	11,524.00	-37.1%
TOTAL, BOOKS AND SUPPLIES			26,572.44	37,464.00	41.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	12,413.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	538.78	501.00	-7.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	661.81	3,198.00	383.2%
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	22,481.43	21,262.00	-5.4%
Communications		5900	2,250.62	2,694.00	19.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,932.64	40,068.00	54.5%
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	96,509.00	15,000.00	-84.5%
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			96,509.00	15,000.00	-84.5%
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%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	189.50	140.00	-26.1%
Other Debt Service - Principal		7439	1,189.24	1,492.00	25.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,378.74	1,632.00	18.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	38,778.32	42,772.00	10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,778.32	42,772.00	10.3%
TOTAL, EXPENDITURES			531,367.89	554,767.00	4.4%
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					
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					
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					
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	124,692.61	123,643.00	-0.8%
4) Other Local Revenue		8600-8799	338,372.98	431,124.00	27.4%
5) TOTAL, REVENUES			463,065.59	554,767.00	19.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		251,422.63	346,450.00	37.8%
2) Instruction - Related Services	2000-2999		95,096.33	101,669.00	6.9%
3) Pupil Services	3000-3999		47,694.87	46,256.00	-3.0%
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		38,778.32	42,772.00	10.3%
8) Plant Services	8000-8999		96,997.00	15,988.00	-83.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,378.74	1,632.00	18.4%
10) TOTAL, EXPENDITURES			531,367.89	554,767.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,302.30)	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)			(68,302.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,302.30	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,302.30	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,302.30	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,591,907.28	48,535,306.00	89.7%
3) Other State Revenue		8300-8599	14,332,201.93	21,237,223.00	48.2%
4) Other Local Revenue		8600-8799	596,249.57	669,081.00	12.2%
5) TOTAL, REVENUES			40,520,358.78	70,441,610.00	73.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,054,383.23	2,274,266.00	10.7%
2) Classified Salaries		2000-2999	3,199,236.55	3,451,200.00	7.9%
3) Employee Benefits		3000-3999	2,544,148.61	2,961,021.00	16.4%
4) Books and Supplies		4000-4999	367,040.18	293,750.00	-20.0%
5) Services and Other Operating Expenditures		5000-5999	30,059,850.64	57,960,524.00	92.8%
6) Capital Outlay		6000-6999	289,445.85	1,913,622.00	561.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	125,437.19	195,544.00	55.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	951,019.47	1,813,135.00	90.7%
9) TOTAL, EXPENDITURES			39,590,561.72	70,863,062.00	79.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			929,797.06	(421,452.00)	-145.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,080.95	19,829.00	-75.2%
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			80,080.95	19,829.00	-75.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,009,878.01	(401,623.00)	-139.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,468,245.52	4,478,123.53	29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,468,245.52	4,478,123.53	29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,468,245.52	4,478,123.53	29.1%
2) Ending Balance, June 30 (E + F1e)			4,478,123.53	4,076,500.53	-9.0%
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	4,431,731.91	4,030,108.91	-9.1%
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	46,391.62	46,391.62	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	8,929,367.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(134,922.75)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	4,295,998.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	80,998.56		
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			13,171,442.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,181,401.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	633,451.59		
4) Current Loans		9640			
5) Unearned Revenue		9650	878,465.83		
6) TOTAL, LIABILITIES			8,693,318.80		
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)			4,478,123.53		
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	25,591,907.28	48,535,306.00	89.7%
TOTAL, FEDERAL REVENUE			25,591,907.28	48,535,306.00	89.7%
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	10,987,645.17	16,366,524.00	49.0%
All Other State Revenue	All Other	8590	3,344,556.76	4,870,699.00	45.6%
TOTAL, OTHER STATE REVENUE			14,332,201.93	21,237,223.00	48.2%
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	168,934.15	201,585.00	19.3%
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	427,315.42	467,496.00	9.4%
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			596,249.57	669,081.00	12.2%
TOTAL, REVENUES			40,520,358.78	70,441,610.00	73.8%
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	2,054,383.23	2,274,266.00	10.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,054,383.23	2,274,266.00	10.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,054,187.07	2,226,284.00	8.4%
Clerical, Technical and Office Salaries		2400	563,898.30	543,010.00	-3.7%
Other Classified Salaries		2900	581,151.18	681,906.00	17.3%
TOTAL, CLASSIFIED SALARIES			3,199,236.55	3,451,200.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	518,475.51	563,200.00	8.6%
PERS		3201-3202	798,272.72	980,051.00	22.8%
OASDI/Medicare/Alternative		3301-3302	270,322.40	298,248.00	10.3%
Health and Welfare Benefits		3401-3402	750,925.88	873,183.00	16.3%
Unemployment Insurance		3501-3502	12,615.81	2,878.00	-77.2%
Workers' Compensation		3601-3602	90,445.91	98,571.00	9.0%
OPEB, Allocated		3701-3702	26,493.12	57,253.00	116.1%
OPEB, Active Employees		3751-3752	76,597.26	87,637.00	14.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,544,148.61	2,961,021.00	16.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	88,390.26	48,269.00	-45.4%
Materials and Supplies		4300	239,069.58	226,798.00	-5.1%
Noncapitalized Equipment		4400	39,580.34	18,683.00	-52.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			367,040.18	293,750.00	-20.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	27,711,484.93	46,150,032.00	66.5%
Travel and Conferences		5200	87,300.79	83,572.00	-4.3%
Dues and Memberships		5300	12,237.11	8,844.00	-27.7%
Insurance		5400-5450	16,248.69	41,245.00	153.8%
Operations and Housekeeping Services		5500	29,706.10	44,073.00	48.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,709.41	94,674.00	-3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	600,564.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,471,536.71	11,495,284.00	681.2%
Communications		5900	33,062.90	42,800.00	29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,059,850.64	57,960,524.00	92.8%
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	28,582.00	1,913,622.00	6,595.2%
Equipment		6400	260,863.85	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			289,445.85	1,913,622.00	561.1%
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	3,114.37	30,877.00	891.4%
Other Debt Service - Principal		7439	122,322.82	164,667.00	34.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			125,437.19	195,544.00	55.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	951,019.47	1,813,135.00	90.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			951,019.47	1,813,135.00	90.7%
TOTAL, EXPENDITURES			39,590,561.72	70,863,062.00	79.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	80,080.95	19,829.00	-75.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,080.95	19,829.00	-75.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					
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)			80,080.95	19,829.00	-75.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,591,907.28	48,535,306.00	89.7%
3) Other State Revenue		8300-8599	14,332,201.93	21,237,223.00	48.2%
4) Other Local Revenue		8600-8799	596,249.57	669,081.00	12.2%
5) TOTAL, REVENUES			40,520,358.78	70,441,610.00	73.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		28,624,527.26	53,942,642.00	88.4%
2) Instruction - Related Services	2000-2999		9,587,730.87	12,737,104.00	32.8%
3) Pupil Services	3000-3999		186,023.65	181,430.00	-2.5%
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		951,019.47	1,813,135.00	90.7%
8) Plant Services	8000-8999		115,823.28	1,993,207.00	1,620.9%
9) Other Outgo	9000-9999	Except 7600-7699	125,437.19	195,544.00	55.9%
10) TOTAL, EXPENDITURES			39,590,561.72	70,863,062.00	79.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			929,797.06	(421,452.00)	-145.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,080.95	19,829.00	-75.2%
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			80,080.95	19,829.00	-75.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,009,878.01	(401,623.00)	-139.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,468,245.52	4,478,123.53	29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,468,245.52	4,478,123.53	29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,468,245.52	4,478,123.53	29.1%
2) Ending Balance, June 30 (E + F1e)			4,478,123.53	4,076,500.53	-9.0%
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	4,431,731.91	4,030,108.91	-9.1%
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	46,391.62	46,391.62	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	87,069.46	87,069.46
5059	Child Development: ARP California State Preschool Program One-time Stipend	432,763.67	54,859.67
5066	Child Development: ARP California State Preschool Program - Rate Supplements	194,658.00	194,658.00
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	1,316,030.85	1,172,128.85
6130	Child Development: Center-Based Reserve Account	2,182,168.83	2,282,960.83
9010	Other Restricted Local	219,041.10	238,432.10
Total, Restricted Balance		4,431,731.91	4,030,108.91

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,156,557.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	(37,104.16)	1,889.00	-105.1%
5) TOTAL, REVENUES			2,119,453.51	1,889.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	2,843.75	286,889.00	9,988.4%
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			2,843.75	286,889.00	9,988.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,116,609.76	(285,000.00)	-113.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,116,609.76	(285,000.00)	-113.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,116,609.76	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,116,609.76	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,116,609.76	New
2) Ending Balance, June 30 (E + F1e)			2,116,609.76	1,831,609.76	-13.5%
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	2,116,609.76	1,831,609.76	-13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,455,602.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,104.16)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,313.00		
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			2,425,811.76		
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	309,202.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			309,202.00		
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)			2,116,609.76		
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	2,156,557.67	0.00	-100.0%
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			2,156,557.67	0.00	-100.0%
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	(37,104.16)	1,889.00	-105.1%
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			(37,104.16)	1,889.00	-105.1%
TOTAL, REVENUES			2,119,453.51	1,889.00	-99.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,843.75	286,889.00	9,988.4%
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			2,843.75	286,889.00	9,988.4%
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			2,843.75	286,889.00	9,988.4%
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	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
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	300,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 + 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	2,156,557.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	(37,104.16)	1,889.00	-105.1%
5) TOTAL, REVENUES			2,119,453.51	1,889.00	-99.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,843.75	286,889.00	9,988.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,843.75	286,889.00	9,988.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,116,609.76	(285,000.00)	-113.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,116,609.76	(285,000.00)	-113.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,116,609.76	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,116,609.76	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,116,609.76	New
2) Ending Balance, June 30 (E + F1e)			2,116,609.76	1,831,609.76	-13.5%
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	2,116,609.76	1,831,609.76	-13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
7710	State School Facilities Projects	2,116,609.76	1,831,609.76
Total, Restricted Balance		2,116,609.76	1,831,609.76

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,792,550.95	2,500,705.00	39.5%
5) TOTAL, REVENUES			1,792,550.95	2,500,705.00	39.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,368,750.35	824,165.00	-39.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,368,750.35	824,165.00	-39.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			423,800.60	1,676,540.00	295.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,000,000.00	0.00	-100.0%
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)			423,800.60	1,676,540.00	295.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,697,724.25	3,121,524.85	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,697,724.25	3,121,524.85	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,697,724.25	3,121,524.85	15.7%
2) Ending Net Position, June 30 (E + F1e)			3,121,524.85	4,798,064.85	53.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	3,056,577.55	4,733,117.55	54.9%
c) Unrestricted Net Position		9790	64,947.30	64,947.30	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,139,561.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(47,438.77)		
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	25,668.00		
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	154,947.30		
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			3,272,737.88		
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	151,213.03		
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			151,213.03		
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)			3,121,524.85		
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	60,486.87	50,146.00	-17.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,732,064.08	2,450,559.00	41.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,792,550.95	2,500,705.00	39.5%
TOTAL, REVENUES			1,792,550.95	2,500,705.00	39.5%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	1,368,750.35	824,165.00	-39.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,368,750.35	824,165.00	-39.8%
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			1,368,750.35	824,165.00	-39.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	5,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	0.00	-100.0%
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+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,792,550.95	2,500,705.00	39.5%
5) TOTAL, REVENUES			1,792,550.95	2,500,705.00	39.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,368,750.35	824,165.00	-39.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,368,750.35	824,165.00	-39.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			423,800.60	1,676,540.00	295.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,000,000.00	0.00	-100.0%
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)			423,800.60	1,676,540.00	295.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,697,724.25	3,121,524.85	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,697,724.25	3,121,524.85	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,697,724.25	3,121,524.85	15.7%
2) Ending Net Position, June 30 (E + F1e)			3,121,524.85	4,798,064.85	53.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	3,056,577.55	4,733,117.55	54.9%
c) Unrestricted Net Position		9790	64,947.30	64,947.30	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	3,056,577.55	4,733,117.55
Total, Restricted Net Position		3,056,577.55	4,733,117.55

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	220,834.85	0.00	-100.0%
5) TOTAL, REVENUES			220,834.85	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,858.38	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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			8,858.38	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			211,976.47	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,211,976.47	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,606,333.99	13,818,310.46	60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,606,333.99	13,818,310.46	60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,606,333.99	13,818,310.46	60.6%
2) Ending Net Position, June 30 (E + F1e)			13,818,310.46	13,818,310.46	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	13,818,310.46	13,818,310.46	0.0%
c) Unrestricted Net Position		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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	13,818,310.46		
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) Fixed Assets		9400			
11) TOTAL, ASSETS			13,818,310.46		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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)			13,818,310.46		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	220,834.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			220,834.85	0.00	-100.0%
TOTAL, REVENUES			220,834.85	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	8,858.38	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,858.38	0.00	-100.0%
TOTAL, EXPENSES			8,858.38	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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 + c + e)			5,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		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	220,834.85	0.00	-100.0%
5) TOTAL, REVENUES			220,834.85	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,858.38	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,858.38	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			211,976.47	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,211,976.47	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,606,333.99	13,818,310.46	60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,606,333.99	13,818,310.46	60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,606,333.99	13,818,310.46	60.6%
2) Ending Net Position, June 30 (E + F1e)			13,818,310.46	13,818,310.46	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	13,818,310.46	13,818,310.46	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	13,818,310.46	13,818,310.46
Total, Restricted Net Position		13,818,310.46	13,818,310.46

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)]	221.36	226.43	226.43	180.86	185.00	185.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	221.36	226.43	226.43	180.86	185.00	185.00
7. Charter School Funded County Program ADA						
a. County Community Schools	2,614.00	2,306.99	2,614.00	2,604.02	2,298.35	2,604.02
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)	2,614.00	2,306.99	2,614.00	2,604.02	2,298.35	2,604.02
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,835.36	2,533.42	2,840.43	2,784.88	2,483.35	2,789.02
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,835.36	2,533.42	2,840.43	2,784.88	2,483.35	2,789.02

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	58.88	66.80	66.80	52.89	60.00	60.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	906.92	908.11	908.11	833.91	835.00	835.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	965.80	974.91	974.91	886.80	895.00	895.00
2. District Funded County Program ADA						
a. County Community Schools	207.27	216.63	207.27	185.00	193.35	185.00
b. Special Education-Special Day Class	678.61	684.48	678.61	678.61	684.48	678.61
c. Special Education-NPS/LCI	3.84	3.68	3.68	3.84	3.68	3.68
d. Special Education Extended Year	54.79	54.79	54.79	54.79	54.79	54.79
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)	944.51	959.58	944.35	922.24	936.30	922.08
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,910.31	1,934.49	1,919.26	1,809.04	1,831.30	1,817.08
4. Adults in Correctional Facilities	21.69	23.43	23.43	18.51	20.00	20.00
5. County Operations Grant ADA	139,657.84	139,822.14	139,822.14	139,657.84	139,822.14	139,822.14
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	9,622,340.27		9,622,340.27			9,622,340.27
Work in Progress	18,310,219.32		18,310,219.32	4,305,810.56	1,794,035.89	20,821,993.99
Total capital assets not being depreciated	27,932,559.59	0.00	27,932,559.59	4,305,810.56	1,794,035.89	30,444,334.26
Capital assets being depreciated:						
Land Improvements	11,160,316.85		11,160,316.85	79,212.00		11,239,528.85
Buildings	150,674,514.09		150,674,514.09	2,049,585.00		152,724,099.09
Equipment	13,704,736.51		13,704,736.51	889,232.06	179,180.42	14,414,788.15
Total capital assets being depreciated	175,539,567.45	0.00	175,539,567.45	3,018,029.06	179,180.42	178,378,416.09
Accumulated Depreciation for:						
Land Improvements	(3,496,611.66)		(3,496,611.66)	(519,079.14)		(4,015,690.80)
Buildings	(48,668,048.77)		(48,668,048.77)	(3,643,718.64)		(52,311,767.41)
Equipment	(7,734,444.98)		(7,734,444.98)	(925,038.13)	(177,531.10)	(8,481,952.01)
Total accumulated depreciation	(59,899,105.41)	0.00	(59,899,105.41)	(5,087,835.91)	(177,531.10)	(64,809,410.22)
Total capital assets being depreciated, net excluding lease and subscription assets	115,640,462.04	0.00	115,640,462.04	(2,069,806.85)	1,649.32	113,569,005.87
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	143,573,021.63	0.00	143,573,021.63	2,236,003.71	1,795,685.21	144,013,340.13
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		2,230,180.00	2,230,180.00	701,192.00		2,931,372.00
Accumulated amortization for lease assets		(817,930.00)	(817,930.00)	(679,378.00)		(1,497,308.00)
Total lease assets, net	0.00	1,412,250.00	1,412,250.00	21,814.00	0.00	1,434,064.00
Subscription Assets			0.00	1,294,099.00		1,294,099.00
Accumulated amortization for subscription assets			0.00	130,842.00		130,842.00
Total subscription assets, net	0.00	0.00	0.00	1,424,941.00	0.00	1,424,941.00
Business-type activity capital assets, net	0.00	1,412,250.00	1,412,250.00	1,446,755.00	0.00	2,859,005.00

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$31,562,026.21
	Appropriations Subject to Limit	$31,562,026.21
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	9.56%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:

Terrell Martinez
Name

Deputy Superintendent
Title

209-468-4807
Telephone

tmartinez@sjcoe.net
E-mail Address

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			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,166,641.62	399,102.38	1,565,744.00	1,556,803.34	1,575,766.75	1,546,780.59	1,478,156.84
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,102,784.29		1,102,784.29	0.00	167,014.71	935,769.58	167,968.03
Net Pension Liability	89,297,060.00		89,297,060.00	56,341,251.00		145,638,311.00	
Total/Net OPEB Liability	17,472,259.00		17,472,259.00	2,204,014.00		19,676,273.00	
Compensated Absences Payable	1,388,243.08		1,388,243.08		1,371,937.33	16,305.75	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	110,426,987.99	399,102.38	110,826,090.37	60,102,068.34	3,114,718.79	167,813,439.92	1,646,124.87
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2021-22 Actual**			**2022-23 Actual**		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	14,088,508.63		14,088,508.63			16,374,413.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	10,169,752.07		10,169,752.07			15,187,613.21
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	24,258,260.70		24,258,260.70			31,562,026.21
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	892.18		892.18			1,201.34
5. Other ADA (Preload/Line B4, PY column)	118,406.37		118,406.37			120,812.88
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	16,374,413.00		16,374,413.00			16,374,413.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	11,819,826.00		11,819,826.00			11,819,826.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	**Adjustments to 2021-22**			**Adjustments to 2022-23**		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
CURRENT YEAR PROGRAM ADA	2022-23 Annual Report			2023-24 Annual Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	974.91		974.91	974.91		974.91
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	226.43		226.43	185.00		185.00
3. Total Current Year ADA (Lines B1 through B2)	1,201.34	0.00	1,201.34	1,159.91	0.00	1,159.91
	2022-23 P2 Report			2023-24 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			120,812.88			120,812.88
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2022-23 Actual			2023-24 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	85,128.87		85,128.87	85,129.00		85,129.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	15.32		15.32	15.00		15.00
4. Secured Roll Taxes (Object 8041)	13,221,267.84		13,221,267.84	13,207,254.00		13,207,254.00
5. Unsecured Roll Taxes (Object 8042)	691,064.42		691,064.42	691,344.00		691,344.00
6. Prior Years' Taxes (Object 8043)	7,521.09		7,521.09	8,545.00		8,545.00
7. Supplemental Taxes (Object 8044)	469,157.55		469,157.55	383,237.00		383,237.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,809,229.84		3,809,229.84	3,707,819.00		3,707,819.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,575,264.30		1,575,264.30	1,480,821.00		1,480,821.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	19,858,649.23	0.00	19,858,649.23	19,564,164.00	0.00	19,564,164.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	19,858,649.23	0.00	19,858,649.23	19,564,164.00	0.00	19,564,164.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	58,590,315.65		58,590,315.65	62,016,209.00		62,016,209.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	247,301.00		247,301.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	58,837,616.65	0.00	58,837,616.65	62,016,209.00	0.00	62,016,209.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	238,645,752.63		238,645,752.63	242,280,773.00		242,280,773.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	4,529,589.11		4,529,589.11	4,529,589.11		4,529,589.11
D. APPROPRIATIONS LIMIT CALCULATIONS	**2022-23 Actual**			**2023-24 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			14,088,508.63			16,374,413.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.3465			0.9655
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			20,402,425.22			16,511,437.36
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			10,169,752.07			15,187,613.21

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0203			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			11,159,600.99			15,861,943.24
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			31,562,026.21			32,373,380.60
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			19,858,649.23			19,564,164.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			11,703,376.98			12,809,216.60
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			610,649.89			616,771.32
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			20,469,299.12			20,180,935.32
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			11,092,727.09			12,192,445.28
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			20,469,299.12			
b. State Subventions (Line D13)			11,092,727.09			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			31,562,026.21			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY	**2022-23 Actual**			**2023-24 Budget**		
16 Adjusted Appropriations Limit (Lines D9 plus D15)			31,562,026.21			32,373,380.60
17 Appropriations Subject to the Limit (Line D14d)			31,562,026.21			

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
* Please provide below an explanation for each entry in the adjustments column.						

Terrell Martinez, Deputy Superintendent
Gann Contact Person

209.468.4807
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 23,753,328.40
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 114,686,576.19

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) — 20.71%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 14,665,782.58
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 993,887.74

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	21,612.11
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)	2,204,660.73
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)	6,161.78
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)	17,892,104.95
9. Carry-Forward Adjustment (Part IV, Line F)	(739,152.62)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,152,952.33
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	72,595,831.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	48,608,150.78
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,894,938.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	7,126,445.63
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	954,922.72
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	1,260.00
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)	15,742,108.47
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,440,731.52
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)	61,518.91
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	394,701.83
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,513,174.28
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	179,333,783.90
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)	9.98%
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)	9.56%

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)	17,892,104.95
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	682,990.96
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 (10.77%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.77%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.77%) times Part III, Line B19); zero if positive	(739,152.62)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(739,152.62)
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:	9.56%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-369576.31) is applied to the current year calculation and the remainder ($-369576.31) is deferred to one or more future years:	9.77%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-246384.21) is applied to the current year calculation and the remainder ($-492768.41) is deferred to one or more future years:	9.84%
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)	(739,152.62)

Approved indirect cost rate:	10.77%
Highest rate used in any program:	10.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	928,550.59	100,004.90	10.77%
01	3025	422,619.81	45,516.15	10.77%
01	3060	1,999,767.73	212,056.53	10.60%
01	3061	242,406.76	26,107.21	10.77%
01	3182	374,335.09	40,315.89	10.77%
01	3183	344,198.35	37,070.15	10.77%
01	3210	2,831.80	304.99	10.77%
01	3212	1,545,204.95	166,418.57	10.77%
01	3213	1,891,933.79	203,761.27	10.77%
01	3225	72,804.11	3,551.37	4.88%
01	3305	24,074.21	2,592.79	10.77%
01	3310	1,558,081.61	167,805.39	10.77%
01	3315	98,270.29	10,583.71	10.77%
01	3327	736,259.07	79,295.10	10.77%
01	3345	3,370.94	363.06	10.77%
01	3385	82,655.95	8,902.05	10.77%
01	3395	16,174.09	1,741.95	10.77%
01	4035	45,747.58	4,927.01	10.77%
01	4124	53,294.89	2,298.30	4.31%
01	4127	58,661.35	6,317.83	10.77%
01	4203	6,092.16	656.12	10.77%
01	4204	87,847.29	9,461.15	10.77%
01	5310	891,245.05	48,540.03	5.45%
01	5630	258,786.18	27,871.28	10.77%
01	5634	1,284.46	138.34	10.77%
01	5810	833,821.07	37,025.01	4.44%
01	6010	665,072.75	26,223.38	3.94%
01	6266	373,555.15	40,231.89	10.77%
01	6318	34,344.00	3,698.84	10.77%
01	6331	117,110.62	12,612.81	10.77%
01	6355	17,299.09	1,863.11	10.77%
01	6371	94,590.59	10,187.41	10.77%
01	6388	118,248.70	4,729.95	4.00%
01	6500	39,446,155.13	4,135,468.97	10.48%
01	6510	255,785.93	27,548.07	10.77%
01	6515	6,004.33	646.67	10.77%
01	6520	312,052.03	33,607.97	10.77%

01	6536	579,779.68	11,503.85	1.98%
01	6537	174,539.11	18,797.87	10.77%
01	6546	1,166,661.72	125,649.48	10.77%
01	6650	121,557.94	13,091.79	10.77%
01	6680	121,304.50	13,064.50	10.77%
01	6690	16,258.07	1,750.99	10.77%
01	7085	66,701.21	7,183.72	10.77%
01	7135	224,873.51	24,218.46	10.77%
01	7366	480,930.59	51,796.22	10.77%
01	7368	280,072.02	30,163.76	10.77%
01	7412	11,722.76	1,262.54	10.77%
01	7810	4,580,661.41	419,574.87	9.16%
01	9010	27,017,351.94	2,830,953.00	10.48%
09	3010	325,820.17	35,090.83	10.77%
09	3182	184,331.70	19,852.53	10.77%
09	3214	21,410.80	2,305.94	10.77%
09	3216	48,449.84	5,218.05	10.77%
09	3217	39,972.02	4,304.98	10.77%
09	3218	7,863.83	846.92	10.77%
09	3219	90,175.32	9,711.88	10.77%
09	6053	30,638.81	3,299.80	10.77%
09	6266	80,650.01	8,686.01	10.77%
09	6387	1,474.77	158.83	10.77%
09	7412	8,898.64	958.38	10.77%
09	9010	83,079.86	852.08	1.03%
11	6015	343,225.82	36,965.42	10.77%
11	6391	36,258.01	1,812.90	5.00%
12	5035	417,535.00	44,968.52	10.77%
12	5055	33,717.73	3,371.77	10.00%
12	5059	28,414.76	2,500.00	8.80%
12	5210	5,528,815.78	582,323.60	10.53%
12	6045	5,871.78	306.18	5.21%
12	6052	11,424.45	1,069.85	9.36%
12	6054	117,082.16	12,609.75	10.77%
12	6057	6,612.56	712.17	10.77%
12	6105	1,502,885.88	18,643.11	1.24%
12	6106	128,942.92	13,887.15	10.77%
12	6123	15,346.62	1,652.83	10.77%
12	6127	1,118,700.24	120,484.02	10.77%
12	6128	425,623.98	45,839.70	10.77%
12	9010	953,118.46	102,650.82	10.77%

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	1,127,568.52		1,204,374.32	2,331,942.84
2. State Lottery Revenue	8560	916,938.74		455,275.14	1,372,213.88
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	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		2,044,507.26	0.00	1,659,649.46	3,704,156.72
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	44,395.31	0.00	0.00	44,395.31
2. Classified Salaries	2000-2999	1,738.88	0.00	0.00	1,738.88
3. Employee Benefits	3000-3999	10,031.16	0.00	0.00	10,031.16
4. Books and Supplies	4000-4999	224,873.97	0.00	103,755.72	328,629.69
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	344,452.70	0.00		344,452.70
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			82,708.46	82,708.46
6. Capital Outlay	6000-6999	7,711.74	0.00	0.00	7,711.74
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	61,220.11	0.00	31,197.19	92,417.30
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)		694,423.87	0.00	217,661.37	912,085.24
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,350,083.39	0.00	1,441,988.09	2,792,071.48

D. COMMENTS:

Instructional Learning Programs

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.

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	214,281,014.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,323,568.08
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,571,766.77
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,187,376.60
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,920,552.54
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,169,433.44
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	19,075,433.21

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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				37,924,562.56
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				159,032,883.38

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	3,508.33
B. Expenditures per ADA (Line I.E divided by Line II.A)	45,330.08

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.)	145,240,565.12	48,226.72
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)	145,240,565.12	48,226.72
B. Required effort (Line A.2 times 90%)	130,716,508.61	43,404.05
C. Current year expenditures (Line I.E and Line II.B)	159,032,883.38	45,330.08
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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		662,850.77	478,931.21	810,777.40	432,750.05	6,982,653.72	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	27.91		.20	1.19			
3100	Alternative Schools	4.80						
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools	34.43	3.85	13.89	36.09	2.41		
3550	Community Day Schools							
3600	Juvenile Courts	2.72	1.30	1.25	1.70	.05		
3700	Specialized Secondary Programs							
3800	Career Technical Education			.63				
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education	3.75	.65		4.95			
4900	Other Supplemental Education							
5000-5999	Special Education (allocated to 5001)	20.33		15.23	45.10	0.00		
6000	ROC/P	1.07						
Other Goals	**Description**							
7110	Nonagency - Educational		.30		3.19			
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
8600	County Services to Districts	64.45						
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	159.47	6.10	31.21	92.22	2.46	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	30,343,058.94	126,793.01	30,469,851.95	5,627,922.25		36,097,774.20
3100	Alternative Schools	1,240,963.50	19,952.21	1,260,915.71	232,896.95		1,493,812.66
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	32,516,897.57	7,816,585.56	40,333,483.13	7,449,780.44		47,783,263.57
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	647,652.76	295,607.76	943,260.52	174,224.57		1,117,485.09
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,616,770.38	16,368.38	1,633,138.76	301,648.26		1,934,787.02
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	5,000.00	0.00	5,000.00	923.52		5,923.52
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	3,088,092.59	89,849.87	3,177,942.46	586,980.64		3,764,923.10
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	51,323,986.93	691,937.87	52,015,924.80	9,607,581.32		61,623,506.12
6000	Regional Occupational Ctr/Prg (ROC/P)	268,169.67	4,443.52	272,613.19	50,352.91		322,966.10
Other Goals							
7110	Nonagency - Educational	4,005,414.28	38,517.02	4,043,931.30	746,932.77		4,790,864.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	23,728.17	0.00	23,728.17	4,382.70		28,110.87
8600	County Services to Districts	27,102,092.88	267,907.93	27,370,000.81	5,055,365.44		32,425,366.25
Other Costs							
----	Food Services					1,746,883.12	1,746,883.12
----	Enterprise					7,238,474.82	7,238,474.82
----	Facilities Acquisition & Construction					4,768,297.60	4,768,297.60
----	Other Outgo					8,113,638.64	8,113,638.64
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	2,014,735.05		2,014,735.05
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(989,797.79)		(989,797.79)
----	**Total County School Service and Charter Schools Funds Expenditures**	152,181,827.67	9,367,963.13	161,549,790.80	30,863,929.03	21,867,294.18	214,281,014.01

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	22,916,495.81	6,360,146.71	2,144.82	208,896.36	222,292.89	0.00	0.00			595,154.35	37,928.00	30,343,058.94
3100	Alternative Schools	94,540.56	1,146,014.94	0.00	0.00	0.00	0.00	0.00			408.00	0.00	1,240,963.50
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	17,046,585.70	7,094,919.40	516,754.23	2,612,136.77	3,528,798.71	0.00	0.00			1,687,950.07	29,752.69	32,516,897.57
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	(212,220.56)	291,698.32	154,167.29	191,746.57	171,711.04	0.00	0.00			50,550.10	0.00	647,652.76
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	1,167,944.89	299,861.98	0.00	148,963.51	0.00	0.00	0.00			0.00	0.00	1,616,770.38
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	5,000.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	1,807,411.71	686,016.09	67,857.39	0.00	520,854.47	0.00	0.00			5,952.93	0.00	3,088,092.59
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	31,490,352.73	3,309,594.17	0.00	2,799,136.96	5,797,753.99	6,473,943.54	0.00			1,453,205.54	0.00	51,323,986.93
6000	ROC/P	143,099.51	118,081.19	0.00	4,788.97	0.00	0.00	0.00			2,200.00	0.00	268,169.67
Other Goals													
7110	Nonagency - Educational	1,973,913.05	0.00	31,097.06	28,727.37	1,971,676.80	0.00	0.00	0.00	0.00	0.00	0.00	4,005,414.28
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	23,728.17	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	23,728.17
8600	County Services to Districts		24,497,035.88	0.00	0.00	3,705.94	0.00	0.00		2,587,262.53	14,088.53	0.00	27,102,092.88
Total Direct Charged Costs		76,456,851.57	43,803,368.68	772,020.79	5,994,396.51	12,216,793.84	6,473,943.54	0.00	0.00	2,587,262.53	3,809,509.52	67,680.69	152,181,827.67

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	126,793.01	0.00	0.00	126,793.01
3100	Alternative Schools	19,952.21	0.00	0.00	19,952.21
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	975,711.61	6,840,873.95	0.00	7,816,585.56
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	153,827.99	141,779.77	0.00	295,607.76
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	16,368.38	0.00	0.00	16,368.38
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	89,849.87	0.00	0.00	89,849.87
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	691,937.87	0.00	0.00	691,937.87
6000	ROC/P	4,443.52	0.00	0.00	4,443.52
Other Goals					
7110	Nonagency - Educational	38,517.02	0.00	0.00	38,517.02
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
8600	County Services to Districts	267,907.93	0.00	0.00	267,907.93
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		2,385,309.41	6,982,653.72	0.00	9,367,963.13

A.	**Central Administration Costs in County School Service and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	777,177.78
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	22,872.11
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	30,059,789.18
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	993,887.74
5	Total Central Administration Costs in County School Service and Charter Schools Funds	31,853,726.81
B.	**Direct Charged and Allocated Costs in County School Service and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	152,181,827.67
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,367,963.13
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	161,549,790.80
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	394,701.83
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	10,513,174.28
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,907,876.11
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	172,457,666.91
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	18.47%

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)	1,746,883.12				1,746,883.12
Enterprise (Objects 1000-5999, 6400-6920)		7,238,474.82			7,238,474.82
Facilities Acquisition & Construction (Objects 1000-6700)			4,768,297.60		4,768,297.60
Other Outgo (Objects 1000 - 7999)				8,113,638.64	8,113,638.64
Total Other Costs	1,746,883.12	7,238,474.82	4,768,297.60	8,113,638.64	21,867,294.18

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 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(591,556.50)	0.00	(1,081,084.02)				
Other Sources/Uses Detail					1,700,000.00	5,520,552.54		
Fund Reconciliation							7,678,264.72	5,510,313.76
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	(9,007.50)	91,286.23	0.00				
Other Sources/Uses Detail					140,471.59	1,400,000.00		
Fund Reconciliation							2,657,505.97	4,243,910.16
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							760,424.48	80,040.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	38,778.32	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,794.70	403,070.92
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	600,564.00	0.00	951,019.47	0.00				
Other Sources/Uses Detail					80,080.95	0.00		
Fund Reconciliation							80,998.56	633,451.59
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	300,000.00		
Fund Reconciliation							0.00	309,202.00
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
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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000,000.00	5,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					5,000,000.00			
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
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	600,564.00	(600,564.00)	1,081,084.02	(1,081,084.02)	12,220,552.54	12,220,552.54	11,179,988.43	11,179,988.43

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

San Joaquin County Office of Education **San Joaquin County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	7415	7200-7600	($24,636.42)
Explanation: Inter Program Transfer			
09	9010	1000	($21,633.74)
Explanation: Inter Program Transfer			

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	3102	($80,213.36)
Explanation: STRS excess			
01	3010	4200	($411.76)
Explanation: Current Liability Release			
01	3213	3501	($576.43)
Explanation: Prior Year Unemployment Adjustment			
01	4203	4300	($960.82)
Explanation: Current Liability Release			
01	4204	3501	($56.19)
Explanation: Prior Year Unemployment Adjustment			
01	6515	4300	($35.68)
Explanation: Current Liability Release			
01	6520	5900	($11.53)
Explanation: Current Liability Release			
01	7366	3102	($1,714.89)
Explanation: STRS Excess			
01	7366	5600	($4,393.50)
Explanation: Current Liability Release			
12	9010	8660	($35,108.13)
Explanation: Negative Fair Market			
35	7710	8660	($37,104.16)
Explanation: Negative Fair Market			

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (**Fatal**) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (**Fatal**) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (**Fatal**) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (**Fatal**) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (**Warning**) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (**Warning**) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

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

Explanation: SJCOE has reviewed and verified correct coding. IFC not working pending update per SACS

IC-PCT - (**Warning**) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. **Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is $9.98 %

Explanation: SJCOE has reviewed and verified correct coding in unrestricted salary

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

Unaudited Actuals
Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

San Joaquin County Office of Education **San Joaquin County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6536	($101,413.00)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals ending balance. This will be corrected prior to First Interim.		
Total of negative resource balances for Fund 01		($101,413.00)

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	7415	7200-7600	($23,386.00)
Explanation: Inter Program Transfer			
09	9010	1000	($42,498.00)
Explanation: Inter Program Transfer			

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6536	9790	($101,413.00)

Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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