

Fullerton School District 2022/2023 Unaudited Actuals



**Board Report
September 12, 2023**

FULLERTON SCHOOL DISTRICT

BUSINESS SERVICES DIVISION

DATE: September 12, 2023
TO: Board of Trustees
Robert Pletka, Ed.D., District Superintendent
FROM: Robert R. Coghlan, Ph.D.
Assistant Superintendent, Business Services
SUBJECT: 2022-2023 UNAUDITED ACTUALS REPORT

The Unaudited Actuals Report is one of three financial statements school districts are required to report to the State and provide to the public annually. Each report presents the actual results of financial operations for the year to date. The report presents information so that the District, County Office of Education, and State can review the District's fiscal viability for the current and two subsequent fiscal years. The three reports and the fiscal period reported are as follows:

<u>Report</u>	<u>Period Covered</u>	<u>Filing Date</u>
First Interim	July 1 – October 31	December 15
Second Interim	July 1 – January 31	March 15
Unaudited Actuals	July 1 – June 30	September 15

The Unaudited Actuals Report presents the final financial results for the fiscal year. The report presents detailed financial statements for each fund and account group of the District. Also included in the report is information concerning attendance, revenues, long-term debt, and other accounting and statistical information. The Unaudited Actuals Report provides the financial information that will be audited by our independent auditors, which will be the basis of our annual Audit Report.

Report Format: The format for our annual financial reporting is dictated to us by the State. Starting in 2022-2023, the State released its web-based system that replaced the computer-based program utilized for their mandated format, which is very detailed. The actual report is over 150 pages long. For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures, and Changes in Fund Balance for each fund. This statement reports the actual results of operations for the fiscal years ending June 30, 2022, and 2023.

District Funds: All District funds are reported on the Unaudited Actuals Report. The District operates the following funds:

General Fund: The main operating fund of the District. All activities that are not required to be recorded in another fund are reported here. The majority of the dollar transactions of the District are recorded in the General Fund.

Student Activity Special Revenue Fund: Reports all financial activity from District Associated Student Body operations.

Child Development Fund: Reports financial activity related to Federal, State, local, and parent-funded childcare programs the District runs.

Cafeteria Fund: Reports all financial activity from District Nutrition Services operations.

Deferred Maintenance Fund: Reports major District maintenance projects.

Building Fund: Reports receipts from sales of capital facilities bonds and expenditures for facilities projects. The District has completed its bond program, so this fund is being spent down in anticipation of closure.

Capital Facilities Fund: Reports revenues received from developer fees and capital expenditures made necessary by growth in student enrollment.

Special Reserve Fund for Capital Outlay Projects: Reports receipt of redevelopment fees. This fund exists to provide for the accumulation of general fund money for capital outlay purposes.

Capital Projects Fund-Blended Component Units: Reports revenues and expenditures from the District's two Community Facility Districts (CFDs): District No. 2000-1 (Van Daele, District 40) and District No. 2001-1 (Amerige Heights, District 48).

Bond Interest and Redemption Fund: Reports taxes collected and repayment of capital improvement bonds.

Self-Insurance Fund: Reports three sub-funds: Dental, Property and Liability, and Workers' Compensation. These funds account for the financial activities of these self-insurance risks assumed by the District.

The District is required to use Governmental Accounting Standards, which means that funds are kept on a modified accrual basis. In general, only current receivables and payables are accrued. Long-term assets and liabilities are accounted for separately in two account groups:

Long-Term Debt Group of Accounts: Records debt that entails a multi-year commitment.

Fixed Assets Group of Accounts: Records capitalized fixed assets (buildings, land, equipment) and associated depreciation.

Financial Summary: The total General Fund experienced a net increase in the ending fund balance for the year. The unrestricted fund experienced an excess of expenditures and other financing sources over revenues for the year. The restricted fund experienced excess revenues over expenditures for the year, primarily due to restricted multi-year entitlements. Summary results as of June 30, 2023, were as follows:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total General Fund</u>
Revenues	\$143,063,793	\$75,688,154	\$218,751,947
Expenditures	(120,673,312)	(79,744,273)	(200,417,585)
Contributions	<u>(24,314,786)</u>	<u>24,314,786</u>	<u>Ø</u>
Net Increase (Decrease) in Fund Balance	<u>(\$1,924,305)</u>	<u>\$20,258,667</u>	<u>\$ 18,334,362</u>

Ending Fund Balance: This provides the District with a General Fund ending fund balance of \$54,745,419. This is comprised of:

Nonspendable	\$ 339,319
Legally Restricted Balances	30,176,230
Assigned Balances	5,044,182
Designated for Economic Uncertainties	6,012,528
Committed Balances	11,500,000
Unassigned	<u>1,673,160</u>
TOTAL	<u>\$54,745,419</u>

Restricted Fund Balance Program Description

Expanded Learning Opportunities Program	\$ 1,806,758
Educator Effectiveness	2,049,820
Lottery: Instructional Materials	844,593
CA Community Schools Partnership Act	7,144,271
Special Education Early Intervention Preschool Grant	1,691,924
Arts, Music, and Instructional Materials Discretionary Block Grant	6,811,169
Classified School Employee Professional Development Block Grant	45,784
Learning Recovery Emergency Block Grant	7,260,216
Dual Language Immersion Grant	377,963
Ongoing & Major Maintenance Account (ED Code Section 17070.75)	40,696
Medi-Cal LEA Billing	968,163
School Donation Balances	809,244
Other Restricted Local	<u>325,629</u>
Total Restricted Balance	<u>\$30,176,230</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ 121,671,015	\$ 136,495,049
Federal Revenues	-	-
State Revenues	2,671,317	3,542,441
Other Local Revenues	1,699,290	2,465,008
Total Revenues	<u>\$ 126,041,622</u>	<u>\$ 142,502,498</u>
Expenditures		
Certificated Salaries	\$ 52,434,560	\$ 56,316,342
Classified Salaries	16,074,311	19,452,181
Employee Benefits	27,408,373	31,318,560
Books and Supplies	5,252,752	5,844,209
Services and Other Operating	8,020,598	6,590,396
Capital Outlay	346,366	1,623,173
Other Outgo	1,151,018	1,040,985
Direct Support	(1,837,310)	(1,512,535)
Total Expenditures	<u>\$ 108,850,668</u>	<u>\$ 120,673,311</u>
Excess (deficiency) of revenues over expenditures	\$ 17,190,954	\$ 21,829,187
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ 561,294
Interfund Transfers Out	-	-
Contributions	(19,152,031)	(24,314,786)
Total Other Financing Sources (Uses)	<u>\$ (19,152,031)</u>	<u>\$ (23,753,492)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (1,961,077)</u>	<u>\$ (1,924,305)</u>
Beginning Fund Balance	\$ 28,454,571	\$ 26,493,494
Other Restatements	-	-
Adjusted Beginning Fund Balance	28,454,571	26,493,494
Ending Fund Balance	<u>\$ 26,493,494</u>	<u>\$ 24,569,189</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	71,864	46,201
Reserve for Prepaid Exp	350,906	193,118
Reserve for Econ Uncertainties	5,456,755	6,012,528
Restricted	-	-
Committed	7,500,000	11,500,000
Assigned	4,132,804	5,044,182
Unassigned	8,881,165	1,673,160
Total Ending Fund Balance	<u>\$ 26,493,494</u>	<u>\$ 24,569,189</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
RESTRICTED GENERAL FUND
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	23,212,733	9,980,264
State Revenues	23,305,156	50,818,686
Other Local Revenues	12,049,626	14,889,205
Total Revenues	<u>\$ 58,567,515</u>	<u>\$ 75,688,155</u>
Expenditures		
Certificated Salaries	\$ 19,950,966	\$ 20,641,423
Classified Salaries	12,372,057	11,552,548
Employee Benefits	20,222,071	20,211,779
Books and Supplies	4,052,680	5,061,844
Services and Other Operating	10,460,791	15,984,941
Capital Outlay	3,010,998	2,440,143
Other Outgo	1,539,236	2,646,834
Direct Support	1,432,334	1,204,761
Total Expenditures	<u>\$ 73,041,133</u>	<u>\$ 79,744,273</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (14,473,618)</u>	<u>\$ (4,056,118)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	19,152,031	24,314,786
Total Other Financing Sources (Uses)	<u>\$ 19,152,031</u>	<u>\$ 24,314,786</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 4,678,413</u>	<u>\$ 20,258,668</u>
Beginning Fund Balance	\$ 5,241,125	\$ 9,917,562
Other Restatements	(1,976)	-
Adjusted Beginning Fund Balance	<u>5,239,149</u>	<u>9,917,562</u>
Ending Fund Balance	<u>\$ 9,917,562</u>	<u>\$ 30,176,230</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	-	-
Committed	-	-
Assigned	9,917,562	30,176,230
Unassigned		
Total Ending Fund Balance	<u>\$ 9,917,562</u>	<u>\$ 30,176,230</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 COMBINED GENERAL FUND
 2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ 121,671,015	\$ 136,495,049
Federal Revenues	23,212,733	9,980,264
State Revenues	25,976,473	54,361,127
Other Local Revenues	13,748,916	17,354,213
Total Revenues	<u>\$ 184,609,137</u>	<u>\$ 218,190,653</u>
Expenditures		
Certificated Salaries	\$ 72,385,526	\$ 76,957,765
Classified Salaries	28,446,368	31,004,729
Employee Benefits	47,630,444	51,530,339
Books and Supplies	9,305,432	10,906,053
Services and Other Operating	18,481,390	22,575,337
Capital Outlay	3,357,364	4,063,316
Other Outgo	2,690,254	3,687,819
Direct Support	(404,976)	(307,774)
Total Expenditures	<u>\$ 181,891,802</u>	<u>\$ 200,417,584</u>
Excess (deficiency) of revenues over expenditures	\$ 2,717,335	\$ 17,773,069
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ 561,294
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 561,294</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 2,717,335</u>	<u>\$ 18,334,363</u>
Beginning Fund Balance	\$ 33,695,696	\$ 36,411,055
Other Restatements	(1,976)	-
Adjusted Beginning Fund Balance	<u>33,693,720</u>	<u>36,411,055</u>
Ending Fund Balance	<u>\$ 36,411,055</u>	<u>\$ 54,745,418</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	71,864	46,201
Reserve for Prepaid Exp	350,906	193,118
Reserve for Econ Uncertainties	5,456,755	6,012,528
Restricted	9,917,562	30,176,230
Committed	7,500,000	11,500,000
Assigned	4,132,804	5,044,182
Unassigned	8,881,165	1,673,159
Total Ending Fund Balance	<u>\$ 36,411,056</u>	<u>\$ 54,745,418</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
STUDENT ACTIVITY FUND
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	283,577	349,888
Total Revenues	<u>\$ 283,577</u>	<u>\$ 349,888</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	68,500	30,229
Services and Other Operating	208,290	289,044
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 276,790</u>	<u>\$ 319,273</u>
Excess (deficiency) of revenues over expenditures	\$ 6,787	\$ 30,615
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 6,787</u>	<u>\$ 30,615</u>
Beginning Fund Balance	\$ 136,921	\$ 143,708
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	-	-
Ending Fund Balance	<u>\$ 143,708</u>	<u>\$ 174,323</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	143,708	174,323
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 143,708</u>	<u>\$ 174,323</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	123,600	554,234
State Revenues	2,469,628	2,597,812
Other Local Revenues	1,844,000	2,276,181
Total Revenues	<u>\$ 4,437,228</u>	<u>\$ 5,428,227</u>
Expenditures		
Certificated Salaries	\$ 756,931	\$ 733,231
Classified Salaries	1,941,401	2,127,301
Employee Benefits	1,130,058	1,189,741
Books and Supplies	281,628	401,337
Services and Other Operating	45,281	130,881
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	214,681	157,385
Total Expenditures	<u>\$ 4,369,980</u>	<u>\$ 4,739,876</u>
Excess (deficiency) of revenues over expenditures	\$ 67,248	\$ 688,351
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 67,248</u>	<u>\$ 688,351</u>
Beginning Fund Balance	\$ -	\$ 67,248
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	-	67,248
Ending Fund Balance	<u>\$ 67,248</u>	<u>\$ 755,599</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	67,248	531,162
Committed	-	-
Assigned	-	224,437
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 67,248</u>	<u>\$ 755,599</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAFETERIA FUND
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	12,361,903	5,988,603
State Revenues	510,284	4,927,935
Other Local Revenues	103,449	199,214
Total Revenues	<u>\$ 12,975,636</u>	<u>\$ 11,115,752</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	2,087,961	2,455,677
Employee Benefits	1,012,622	1,196,950
Books and Supplies	4,382,231	4,056,469
Services and Other Operating	245,956	225,246
Capital Outlay	263,629	417,114
Other Outgo	-	-
Direct Support	190,296	150,389
Total Expenditures	<u>\$ 8,182,695</u>	<u>\$ 8,501,845</u>
Excess (deficiency) of revenues over expenditures	\$ 4,792,941	\$ 2,613,907
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 4,792,941</u>	<u>\$ 2,613,907</u>
Beginning Fund Balance	\$ 2,520,173	\$ 7,313,114
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>2,520,173</u>	<u>7,313,114</u>
Ending Fund Balance	<u>\$ 7,313,114</u>	<u>\$ 9,927,021</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 229	\$ 229
Reserve for Stores	814,138	384,548
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	6,498,747	9,542,244
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 7,313,114</u>	<u>\$ 9,927,021</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND
 2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	11	1
Total Revenues	<u>\$ 11</u>	<u>\$ 1</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ 11	\$ 1
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 11</u>	<u>\$ 1</u>
Beginning Fund Balance	\$ 41	\$ 52
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	41	52
Ending Fund Balance	<u>\$ 52</u>	<u>\$ 53</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	52	53
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 52</u>	<u>\$ 53</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
BUILDING FUND
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	5	13
Total Revenues	<u>\$ 5</u>	<u>\$ 13</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ 5	\$ 13
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Sources	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 5</u>	<u>\$ 13</u>
Beginning Fund Balance	\$ 786	\$ 791
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	786	791
Ending Fund Balance	<u>\$ 791</u>	<u>\$ 804</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	791	804
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 791</u>	<u>\$ 804</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAPITAL FACILITIES FUND
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	563,060	346,165
Total Revenues	<u>\$ 563,060</u>	<u>\$ 346,165</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	46,784	36,938
Capital Outlay	3,305	647,371
Other Outgo	31,460	31,460
Direct Support	-	-
Total Expenditures	<u>\$ 81,549</u>	<u>\$ 715,769</u>
Excess (deficiency) of revenues over expenditures	\$ 481,511	\$ (369,604)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 481,511</u>	<u>\$ (369,604)</u>
Beginning Fund Balance	\$ 580,579	\$ 1,062,090
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	580,579	1,062,090
Ending Fund Balance	<u>\$ 1,062,090</u>	<u>\$ 692,486</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	1,062,090	692,486
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 1,062,090</u>	<u>\$ 692,486</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND-CAPITAL OUTLAY PROJECTS
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	1,222,707	1,414,310
Total Revenues	<u>\$ 1,222,707</u>	<u>\$ 1,414,310</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	3,748	-
Services and Other Operating	7,762	35,092
Capital Outlay	433,295	3,205,971
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 444,805</u>	<u>\$ 3,241,063</u>
Excess (deficiency) of revenues over expenditures	\$ 777,902	\$ (1,826,753)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 777,902</u>	<u>\$ (1,826,753)</u>
Beginning Fund Balance	\$ 3,593,515	\$ 4,371,417
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	3,593,515	4,371,417
Ending Fund Balance	<u>\$ 4,371,417</u>	<u>\$ 2,544,664</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	3,873,127	2,233,018
Committed	-	-
Assigned	498,290	311,646
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 4,371,417</u>	<u>\$ 2,544,664</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAPITAL PROJECTS FUND-BLENDED COMPONENTS
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	681,750	1,027,134
Total Revenues	<u>\$ 681,750</u>	<u>\$ 1,027,134</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	110,471	142,304
Capital Outlay	-	-
Other Outgo	446,200	628,606
Direct Support	-	-
Total Expenditures	<u>\$ 556,670</u>	<u>\$ 770,910</u>
Excess (deficiency) of revenues over expenditures	\$ 125,079	\$ 256,224
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Uses	22,412	497,685
Total Other Financing Sources (Uses)	<u>\$ (22,412)</u>	<u>\$ (497,685)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 102,667</u>	<u>\$ (241,461)</u>
Beginning Fund Balance	\$ 671,339	\$ 774,006
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	671,339	774,006
Ending Fund Balance	<u>\$ 774,006</u>	<u>\$ 532,545</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	774,006	532,545
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 774,006</u>	<u>\$ 532,545</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND
2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	22,670	21,892
Other Local Revenues	4,719,578	4,895,584
Total Revenues	<u>\$ 4,742,248</u>	<u>\$ 4,917,476</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo	4,486,307	4,625,899
Direct Support	-	-
Total Expenditures	<u>\$ 4,486,307</u>	<u>\$ 4,625,899</u>
Excess (deficiency) of revenues over expenditures	\$ 255,941	\$ 291,577
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Sources	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 255,941</u>	<u>\$ 291,577</u>
Beginning Fund Balance	\$ 4,304,136	\$ 4,562,157
Other Restatements	2,080	2,780
Adjusted Beginning Fund Balance	4,306,216	4,564,937
Ending Fund Balance	<u>\$ 4,562,157</u>	<u>\$ 4,856,514</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	4,562,157	4,856,514
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 4,562,157</u>	<u>\$ 4,856,514</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 SELF INSURANCE FUND
 2022-2023

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	2,381,783	2,525,070
Total Revenues	<u>\$ 2,381,783</u>	<u>\$ 2,525,070</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	197,678	218,505
Employee Benefits	106,392	118,087
Books and Supplies	103,212	132,117
Services and Other Operating	1,860,090	2,416,508
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 2,267,372</u>	<u>\$ 2,885,217</u>
Excess (deficiency) of revenues over expenditures	\$ 114,411	\$ (360,147)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 114,411</u>	<u>\$ (360,147)</u>
Beginning Net Position	\$ 2,162,240	\$ 2,276,651
Audit Adjustment	-	-
Adjusted Beginning Net Position	<u>2,162,240</u>	<u>2,276,651</u>
Ending Net Position	<u>\$ 2,276,651</u>	<u>\$ 1,916,504</u>
Components of Ending Net Position:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unrestricted Net Position	<u>2,276,651</u>	<u>1,916,504</u>
Total Ending Net Position	<u>\$ 2,276,651</u>	<u>\$ 1,916,504</u>

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.79%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
		0.00%
		0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$97,829,793.26
	Appropriations Subject to Limit	\$92,982,737.07
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.05%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2023

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Dean West, CPA

Name
Asst. Superintendent, Business Services

Title
(714) 966-4229

Telephone
dwest@ocde.us

E-mail Address

For School District:

Robert R. Coghlan, Ph.D.

Name
Asst. Superintendent, Business Services

Title
(714) 447-7412

Telephone
robert_coghlan@myfsd.org

E-mail Address

G = General
Ledger Data; S =
Supplemental
Data

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

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
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	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

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

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	136,495,049.17	0.00	136,495,049.17	144,445,317.00	0.00	144,445,317.00	5.8%
2) Federal Revenue		8100-8299	0.00	9,980,263.96	9,980,263.96	0.00	5,621,281.00	5,621,281.00	-43.7%
3) Other State Revenue		8300-8599	3,542,440.97	50,818,684.78	54,361,125.75	3,171,882.00	21,085,252.00	24,257,134.00	-55.4%
4) Other Local Revenue		8600-8799	2,465,009.06	14,889,205.11	17,354,214.17	1,640,127.00	11,211,299.00	12,851,426.00	-25.9%
5) TOTAL, REVENUES			142,502,499.20	75,688,153.85	218,190,653.05	149,257,326.00	37,917,832.00	187,175,158.00	-14.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	56,316,342.36	20,641,422.96	76,957,765.32	57,513,793.00	18,483,499.00	75,997,292.00	-1.2%
2) Classified Salaries		2000-2999	19,452,180.74	11,552,547.70	31,004,728.44	20,595,275.00	11,479,601.00	32,074,876.00	3.5%
3) Employee Benefits		3000-3999	31,318,560.47	20,211,778.77	51,530,339.24	33,985,928.00	20,707,663.00	54,693,591.00	6.1%
4) Books and Supplies		4000-4999	5,844,209.00	5,061,844.33	10,906,053.33	3,456,240.00	287,578.00	3,743,818.00	-65.7%
5) Services and Other Operating Expenditures		5000-5999	6,590,395.53	15,984,940.84	22,575,336.37	8,350,750.00	6,938,407.00	15,289,157.00	-32.3%
6) Capital Outlay		6000-6999	1,623,173.18	2,440,143.09	4,063,316.27	2,000.00	2,090,000.00	2,092,000.00	-48.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,040,985.14	2,646,834.45	3,687,819.59	1,093,129.00	2,400,663.00	3,493,792.00	-5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,512,534.70)	1,204,760.51	(307,774.19)	(1,508,068.00)	1,084,930.00	(423,138.00)	37.5%
9) TOTAL, EXPENDITURES			120,673,311.72	79,744,272.65	200,417,584.37	123,489,047.00	63,472,341.00	186,961,388.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			21,829,187.48	(4,056,118.80)	17,773,068.68	25,768,279.00	(25,554,509.00)	213,770.00	-98.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	561,294.06	0.00	561,294.06	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	(24,314,785.99)	24,314,785.99	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,753,491.93)	24,314,785.99	561,294.06	(25,554,509.00)	25,554,509.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,924,304.45)	20,258,667.19	18,334,362.74	213,770.00	0.00	213,770.00	-98.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,493,493.03	9,917,562.84	36,411,055.87	24,569,188.58	30,176,230.03	54,745,418.61	50.4%
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)			26,493,493.03	9,917,562.84	36,411,055.87	24,569,188.58	30,176,230.03	54,745,418.61	50.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,493,493.03	9,917,562.84	36,411,055.87	24,569,188.58	30,176,230.03	54,745,418.61	50.4%
2) Ending Balance, June 30 (E + F1e)			24,569,188.58	30,176,230.03	54,745,418.61	24,782,958.58	30,176,230.03	54,959,188.61	0.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	46,200.79	0.00	46,200.79	70,000.00	0.00	70,000.00	51.5%
Prepaid Items		9713	193,117.83	0.00	193,117.83	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	30,176,230.03	30,176,230.03	0.00	30,176,230.03	30,176,230.03	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments		9780	5,044,182.00	0.00	5,044,182.00	2,000,000.00	0.00	2,000,000.00	-60.4%
Textbook Adoption	0000	9780	750,000.00		750,000.00			0.00	
Deferred Maintenance	0000	9780	1,250,000.00		1,250,000.00			0.00	
LCFF Supplemental (carry over) 302	0000	9780	2,315,768.82		2,315,768.82			0.00	
LCFF Base (carry over) 304	0000	9780	528,599.27		528,599.27			0.00	
Ed Svcs/Mandated (carry over) 384	0000	9780	182,528.61		182,528.61			0.00	
Positive Behavioral Interventions and Supports (carry over) 391	0000	9780	14,237.67		14,237.67			0.00	
STEM (carry over) 413	0000	9780	3,047.63		3,047.63			0.00	
Textbook Adoption	0000	9780			0.00	750,000.00		750,000.00	
Deferred Maintenance	0000	9780			0.00	1,250,000.00		1,250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,012,528.00	0.00	6,012,528.00	5,608,842.00	0.00	5,608,842.00	-6.7%
Unassigned/Unappropriated Amount		9790	1,673,159.96	0.00	1,673,159.96	5,504,116.58	0.00	5,504,116.58	229.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	27,286,605.72	18,201,527.73	45,488,133.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	(465,480.24)	0.00	(465,480.24)				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) in Banks		9120	0,00	0,00	0,00				
c) in Revolving Cash Account		9130	100,000,00	0,00	100,000,00				
d) with Fiscal Agent/Trustee		9135	143,600,00	0,00	143,600,00				
e) Collections Awaiting Deposit		9140	0,00	0,00	0,00				
2) Investments		9150	0,00	0,00	0,00				
3) Accounts Receivable		9200	3,436,899,50	7,599,415,85	11,036,315,35				
4) Due from Grantor Government		9290	0,00	8,336,366,58	8,336,366,58				
5) Due from Other Funds		9310	249,428,14	0,00	249,428,14				
6) Stores		9320	46,200,79	0,00	46,200,79				
7) Prepaid Expenditures		9330	193,117,83	0,00	193,117,83				
8) Other Current Assets		9340	0,00	0,00	0,00				
9) Lease Receivable		9380	0,00	0,00	0,00				
10) TOTAL, ASSETS			30,990,371,74	34,137,310,16	65,127,681,90				
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	6,234,537,93	761,922,73	6,996,460,66				
2) Due to Grantor Governments		9590	0,00	2,153,800,00	2,153,800,00				
3) Due to Other Funds		9610	186,645,23	0,00	186,645,23				
4) Current Loans		9640	0,00	0,00	0,00				
5) Unearned Revenue		9650	0,00	1,045,357,40	1,045,357,40				
6) TOTAL, LIABILITIES			6,421,183,16	3,961,080,13	10,382,263,29				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0,00	0,00	0,00				
2) TOTAL, DEFERRED INFLOWS			0,00	0,00	0,00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			24,569,188,58	30,176,230,03	54,745,418,61				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	61,004,008,02	0,00	61,004,008,02	69,066,061,00	0,00	69,066,061,00	13,2%
Education Protection Account State Aid - Current Year		8012	9,611,598,00	0,00	9,611,598,00	10,000,198,00	0,00	10,000,198,00	4,0%
State Aid - Prior Years		8019	279,109,17	0,00	279,109,17	0,00	0,00	0,00	-100,0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	201,508,38	0,00	201,508,38	201,508,00	0,00	201,508,00	0,0%
Timber Yield Tax		8022	,03	0,00	,03	0,00	0,00	0,00	-100,0%
Other Subventions/In-Lieu Taxes		8029	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
County & District Taxes									
Secured Roll Taxes		8041	45,595,238,29	0,00	45,595,238,29	46,014,895,00	0,00	46,014,895,00	0,9%
Unsecured Roll Taxes		8042	1,419,680,13	0,00	1,419,680,13	1,469,018,00	0,00	1,469,018,00	3,5%
Prior Years' Taxes		8043	767,769,49	0,00	767,769,49	766,479,00	0,00	766,479,00	-0,2%
Supplemental Taxes		8044	3,085,129,85	0,00	3,085,129,85	2,764,646,00	0,00	2,764,646,00	-10,4%
Education Revenue Augmentation Fund (ERAF)		8045	8,635,815,00	0,00	8,635,815,00	8,793,105,00	0,00	8,793,105,00	1,8%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,895,192,81	0,00	5,895,192,81	5,369,407,00	0,00	5,369,407,00	-8,9%
Penalties and Interest from Delinquent Taxes		8048	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other In-Lieu Taxes		8082	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Less: Non-LCFF (50%) Adjustment		8089	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Subtotal, LCFF SOURCES			136,495,049,17	0,00	136,495,049,17	144,445,317,00	0,00	144,445,317,00	5,8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0,00		0,00	0,00		0,00	0,0%
All Other LCFF Transfers - Current Year	All Other	8091	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Property Taxes Transfers		8097	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
TOTAL, LCFF SOURCES			136,495,049,17	0,00	136,495,049,17	144,445,317,00	0,00	144,445,317,00	5,8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Special Education Entitlement		8181	0,00	2,403,098,00	2,403,098,00	0,00	2,390,987,00	2,390,987,00	-0,5%
Special Education Discretionary Grants		8182	0,00	493,432,55	493,432,55	0,00	75,162,00	75,162,00	-84,8%
Child Nutrition Programs		8220	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Donated Food Commodities		8221	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Forest Reserve Funds		8260	0,00	0,00	0,00	0,00	0,00	0,00	0,0%

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)	
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		2,753,265.64	2,753,265.64		2,284,588.00	2,284,588.00	-17.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0,00	0,00		0,00	0,00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		357,634.92	357,634.92		306,686.00	306,686.00	-14.2%
Title III, Part A, Immigrant Student Program	4201	8290		27,986.34	27,986.34		0,00	0,00	-100.0%
Title III, Part A, English Learner Program	4203	8290		350,187.17	350,187.17		361,541.00	361,541.00	3.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0,00	0,00		0,00	0,00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		97,638.41	97,638.41		202,317.00	202,317.00	107.2%
Career and Technical Education	3500-3599	8290		0,00	0,00		0,00	0,00	0.0%
All Other Federal Revenue	All Other	8290	0,00	3,497,020.93	3,497,020.93	0,00	0,00	0,00	-100.0%
TOTAL, FEDERAL REVENUE			0,00	9,980,263.96	9,980,263.96	0,00	5,621,281.00	5,621,281.00	-43.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0,00	0,00		0,00	0,00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0,00	0,00		0,00	0,00	0.0%
Prior Years	6500	8319		0,00	0,00		0,00	0,00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Child Nutrition Programs		8520	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Mandated Costs Reimbursements		8550	387,810.00	0,00	387,810.00	417,044.00	0,00	417,044.00	7.5%
Lottery - Unrestricted and Instructional Materials		8560	2,334,459.71	1,172,101.04	3,506,560.75	1,958,467.00	771,866.00	2,730,333.00	-22.1%
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		2,283,991.77	2,283,991.77		2,056,919.00	2,056,919.00	-9.9%
Charter School Facility Grant	6030	8590		0,00	0,00		0,00	0,00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0,00	0,00		0,00	0,00	0.0%
California Clean Energy Jobs Act	6230	8590		0,00	0,00		0,00	0,00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0,00	0,00		0,00	0,00	0.0%
American Indian Early Childhood Education	7210	8590		0,00	0,00		0,00	0,00	0.0%
Specialized Secondary	7370	8590		0,00	0,00		0,00	0,00	0.0%
All Other State Revenue	All Other	8590	820,171.26	47,362,591.97	48,182,763.23	796,371.00	18,256,467.00	19,052,838.00	-60.5%
TOTAL, OTHER STATE REVENUE			3,542,440.97	50,818,684.78	54,361,125.75	3,171,882.00	21,085,252.00	24,257,134.00	-55.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Unsecured Roll		8616	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Prior Years' Taxes		8617	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Supplemental Taxes		8618	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Other		8622	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Sales									
Sale of Equipment/Supplies		8631	40,623.16	0,00	40,623.16	50,000.00	0,00	50,000.00	23.1%
Sale of Publications		8632	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Food Service Sales		8634	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
All Other Sales		8639	0,00	0,00	0,00	0,00	0,00	0,00	0.0%
Leases and Rentals		8650	124,953.79	0,00	124,953.79	150,000.00	0,00	150,000.00	20.0%
Interest		8660	1,010,056.52	0,00	1,010,056.52	600,000.00	0,00	600,000.00	-40.6%

DescriptionResource CodesObject 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)	
Net Increase (Decrease) in the Fair Value of Investments		8662	(465,480.24)	0.00	(465,480.24)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	2,200.00	2,200.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,754,855.83	4,699,022.06	6,453,877.89	840,127.00	1,476,117.00	2,316,244.00	-64.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,187,983.05	10,187,983.05		9,735,182.00	9,735,182.00	-4.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,465,009.06	14,889,205.11	17,354,214.17	1,640,127.00	11,211,299.00	12,851,426.00	-25.9%
TOTAL, REVENUES			142,502,499.20	75,688,153.85	218,190,653.05	149,257,326.00	37,917,832.00	187,175,158.00	-14.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	46,078,091.05	16,779,144.68	62,857,235.73	47,281,918.00	14,532,148.00	61,814,066.00	-1.7%
Certificated Pupil Support Salaries		1200	1,893,447.54	1,392,643.97	3,286,091.51	2,079,042.00	1,712,981.00	3,792,023.00	15.4%
Certificated Supervisors' and Administrators' Salaries		1300	7,778,609.40	2,042,921.71	9,821,531.11	7,646,219.00	1,813,910.00	9,460,129.00	-3.7%
Other Certificated Salaries		1900	566,194.37	426,712.60	992,906.97	506,614.00	424,460.00	931,074.00	-6.2%
TOTAL, CERTIFICATED SALARIES			56,316,342.36	20,641,422.96	76,957,765.32	57,513,793.00	18,483,499.00	75,997,292.00	-1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,756,851.78	5,754,138.90	8,510,990.68	2,951,319.00	6,692,234.00	9,643,553.00	13.3%
Classified Support Salaries		2200	8,811,865.18	2,991,689.13	11,803,554.31	9,689,521.00	1,636,610.00	11,326,131.00	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	1,703,146.96	1,669,695.40	3,372,842.36	1,638,851.00	2,161,337.00	3,800,188.00	12.7%
Clerical, Technical and Office Salaries		2400	5,395,946.63	920,550.91	6,316,497.54	5,482,585.00	881,820.00	6,364,405.00	0.8%
Other Classified Salaries		2900	784,370.19	216,473.36	1,000,843.55	832,999.00	107,600.00	940,599.00	-6.0%
TOTAL, CLASSIFIED SALARIES			19,452,180.74	11,552,547.70	31,004,728.44	20,595,275.00	11,479,601.00	32,074,876.00	3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,417,297.44	10,570,335.47	20,987,632.91	10,465,923.00	10,672,684.00	21,138,607.00	0.7%
PERS		3201-3202	4,212,220.62	2,543,845.07	6,756,065.69	4,946,762.00	2,729,563.00	7,676,325.00	13.6%
OASDI/Medicare/Alternative		3301-3302	2,251,407.47	1,145,561.79	3,396,969.26	2,382,433.00	1,153,369.00	3,535,802.00	4.1%
Health and Welfare Benefits		3401-3402	11,940,070.27	4,985,805.47	16,925,875.74	14,069,096.00	5,445,626.00	19,514,722.00	15.3%
Unemployment Insurance		3501-3502	376,164.34	158,150.14	534,314.48	38,244.00	15,041.00	53,285.00	-90.0%
Workers' Compensation		3601-3602	832,241.96	354,306.23	1,186,548.19	679,692.00	270,566.00	950,258.00	-19.9%
OPEB, Allocated		3701-3702	587,766.36	453,774.60	1,041,540.96	1,057,270.00	420,814.00	1,478,084.00	41.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	701,392.01	0.00	701,392.01	346,508.00	0.00	346,508.00	-50.6%
TOTAL, EMPLOYEE BENEFITS			31,318,560.47	20,211,778.77	51,530,339.24	33,985,928.00	20,707,663.00	54,693,591.00	6.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	402,962.01	402,962.01	0.00	444,820.00	444,820.00	10.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,961,706.24	3,624,287.36	8,585,993.60	3,139,340.00	(348,242.00)	2,791,098.00	-67.5%
Noncapitalized Equipment		4400	882,502.76	1,034,594.96	1,917,097.72	316,900.00	191,000.00	507,900.00	-73.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,844,209.00	5,061,844.33	10,906,053.33	3,456,240.00	287,578.00	3,743,818.00	-65.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	48,893.80	48,893.80	90,000.00	80,000.00	170,000.00	247.7%
Travel and Conferences		5200	339,298.59	205,232.81	544,531.40	289,289.00	94,516.00	383,805.00	-29.5%
Dues and Memberships		5300	59,405.85	1,266.00	60,671.85	64,785.00	900.00	65,685.00	8.3%

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)	
Insurance		5400 - 5450	1,253,095.00	19,084.00	1,272,179.00	1,254,025.00	20,000.00	1,274,025.00	0.1%
Operations and Housekeeping Services		5500	1,731,241.49	915,000.00	2,646,241.49	2,915,000.00	0.00	2,915,000.00	10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	709,859.53	763,972.13	1,473,831.66	385,375.00	924,291.00	1,309,666.00	-11.1%
Transfers of Direct Costs		5710	(296,806.42)	296,806.42	0.00	(112,400.00)	112,400.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,185.85)	0.00	(3,185.85)	(1,800.00)	0.00	(1,800.00)	-43.5%
Professional/Consulting Services and Operating Expenditures		5800	2,296,183.85	13,510,192.03	15,806,375.88	2,817,820.00	5,639,800.00	8,457,620.00	-46.5%
Communications		5900	501,303.49	224,493.65	725,797.14	648,656.00	66,500.00	715,156.00	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,590,395.53	15,984,940.84	22,575,336.37	8,350,750.00	6,938,407.00	15,289,157.00	-32.3%
CAPITAL OUTLAY									
Land		6100	202,731.27	1,275,670.59	1,478,401.86	0.00	1,100,000.00	1,100,000.00	-25.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	609,243.16	822,132.61	1,431,375.77	0.00	950,000.00	950,000.00	-33.6%
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	701,847.84	331,640.58	1,033,488.42	0.00	40,000.00	40,000.00	-96.1%
Equipment Replacement		6500	109,350.91	10,699.31	120,050.22	2,000.00	0.00	2,000.00	-98.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,623,173.18	2,440,143.09	4,063,316.27	2,000.00	2,090,000.00	2,092,000.00	-48.5%
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	247,568.98	247,568.98	0.00	250,000.00	250,000.00	1.0%
Payments to County Offices		7142	169,416.00	1,822,586.01	1,992,002.01	175,000.00	2,000,000.00	2,175,000.00	9.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	400,113.56	11,042.30	411,155.86	91,328.00	2,763.00	94,091.00	-77.1%
Other Debt Service - Principal		7439	471,455.58	565,637.16	1,037,092.74	826,801.00	147,900.00	974,701.00	-6.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,040,985.14	2,646,834.45	3,687,819.59	1,093,129.00	2,400,663.00	3,493,792.00	-5.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,204,760.51)	1,204,760.51	0.00	(1,084,930.00)	1,084,930.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(307,774.19)	0.00	(307,774.19)	(423,138.00)	0.00	(423,138.00)	37.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,512,534.70)	1,204,760.51	(307,774.19)	(1,508,068.00)	1,084,930.00	(423,138.00)	37.5%
TOTAL, EXPENDITURES			120,673,311.72	79,744,272.65	200,417,584.37	123,489,047.00	63,472,341.00	186,961,388.00	-6.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
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									
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		561,294.06	0.00	561,294.06	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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			561,294.06	0.00	561,294.06	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		(24,314,785.99)	24,314,785.99	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,314,785.99)	24,314,785.99	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(23,753,491.93)	24,314,785.99	561,294.06	(25,554,509.00)	25,554,509.00	0.00	-100.0%

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	136,495,049.17	0.00	136,495,049.17	144,445,317.00	0.00	144,445,317.00	5.8%
2) Federal Revenue		8100-8299	0.00	9,980,263.96	9,980,263.96	0.00	5,621,281.00	5,621,281.00	-43.7%
3) Other State Revenue		8300-8599	3,542,440.97	50,818,684.78	54,361,125.75	3,171,882.00	21,085,252.00	24,257,134.00	-55.4%
4) Other Local Revenue		8600-8799	2,465,009.06	14,889,205.11	17,354,214.17	1,640,127.00	11,211,299.00	12,851,426.00	-25.9%
5) TOTAL, REVENUES			142,502,499.20	75,688,153.85	218,190,653.05	149,257,326.00	37,917,832.00	187,175,158.00	-14.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	72,816,054.16	52,905,719.94	125,721,774.10	73,942,726.00	41,270,153.00	115,212,879.00	-8.4%
2) Instruction - Related Services	2000-2999		20,083,185.13	9,361,779.31	29,444,964.44	20,628,872.00	7,476,556.00	28,105,428.00	-4.5%
3) Pupil Services	3000-3999		7,893,470.33	4,054,040.75	11,947,511.08	8,208,701.00	4,763,990.00	12,972,691.00	8.6%
4) Ancillary Services	4000-4999		18,621.47	5,063.42	23,684.89	17,578.00	0.00	17,578.00	-25.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,068,612.00	1,451,498.88	9,520,110.88	8,238,927.00	1,195,979.00	9,434,906.00	-0.9%
8) Plant Services	8000-8999		10,752,383.49	9,319,335.90	20,071,719.39	11,359,114.00	6,365,000.00	17,724,114.00	-11.7%
9) Other Outgo	9000-9999		1,040,985.14	2,646,834.45	3,687,819.59	1,093,129.00	2,400,663.00	3,493,792.00	-5.3%
10) TOTAL, EXPENDITURES			120,673,311.72	79,744,272.65	200,417,584.37	123,489,047.00	63,472,341.00	186,961,388.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,829,187.48	(4,056,118.80)	17,773,068.68	25,768,279.00	(25,554,509.00)	213,770.00	-98.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	561,294.06	0.00	561,294.06	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	(24,314,785.99)	24,314,785.99	0.00	(25,554,509.00)	25,554,509.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,753,491.93)	24,314,785.99	561,294.06	(25,554,509.00)	25,554,509.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,924,304.45)	20,258,667.19	18,334,362.74	213,770.00	0.00	213,770.00	-98.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,493,493.03	9,917,562.84	36,411,055.87	24,569,188.58	30,176,230.03	54,745,418.61	50.4%
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)			26,493,493.03	9,917,562.84	36,411,055.87	24,569,188.58	30,176,230.03	54,745,418.61	50.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,493,493.03	9,917,562.84	36,411,055.87	24,569,188.58	30,176,230.03	54,745,418.61	50.4%
2) Ending Balance, June 30 (E + F1e)			24,569,188.58	30,176,230.03	54,745,418.61	24,782,958.58	30,176,230.03	54,959,188.61	0.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	46,200.79	0.00	46,200.79	70,000.00	0.00	70,000.00	51.5%
Prepaid Items		9713	193,117.83	0.00	193,117.83	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	30,176,230.03	30,176,230.03	0.00	30,176,230.03	30,176,230.03	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,044,182.00	0.00	5,044,182.00	2,000,000.00	0.00	2,000,000.00	-60.4%
Textbook Adoption	0000	9780	750,000.00		750,000.00			0.00	
Deferred Maintenance	0000	9780	1,250,000.00		1,250,000.00			0.00	
LCFF Supplemental (carry over) 302	0000	9780	2,315,768.82		2,315,768.82			0.00	
LCFF Base (carry over) 304	0000	9780	528,599.27		528,599.27			0.00	
Ed Svcs/Mandated (carry over) 384	0000	9780	182,528.61		182,528.61			0.00	
Positive Behavioral Interventions and Supports (carry over) 391	0000	9780	14,237.67		14,237.67			0.00	
STEM (carry over) 413	0000	9780	3,047.63		3,047.63			0.00	
Textbook Adoption	0000	9780			0.00	750,000.00		750,000.00	
Deferred Maintenance	0000	9780			0.00	1,250,000.00		1,250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,012,528.00	0.00	6,012,528.00	5,608,842.00	0.00	5,608,842.00	-6.7%
Unassigned/Unappropriated Amount		9790	1,673,159.96	0.00	1,673,159.96	5,504,116.58	0.00	5,504,116.58	229.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,806,757.86	1,806,757.86
6266	Educator Effectiveness, FY 2021-22	2,049,819.85	2,049,819.85
6300	Lottery : Instructional Materials	844,592.81	844,592.81
6332	CA Community Schools Partnership Act - Implementation Grant	7,144,271.03	7,144,271.03
6547	Special Education Early Intervention Preschool Grant	1,691,924.00	1,691,924.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,811,168.96	6,811,168.96
7311	Classified School Employee Professional Development Block Grant	45,784.44	45,784.44
7435	Learning Recovery Emergency Block Grant	7,260,215.76	7,260,215.76
7810	Other Restricted State	377,963.23	377,963.23
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	40,695.67	40,695.67
9010	Other Restricted Local	2,103,036.42	2,103,036.42
Total, Restricted Balance		30,176,230.03	30,176,230.03

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,887.65	116,512.00	-136.7%
5) TOTAL, REVENUES			349,887.65	116,512.00	-136.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,228.53	14,126.00	-53.3%
5) Services and Other Operating Expenditures		5000-5999	289,044.14	73,879.00	-74.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			319,272.67	88,005.00	-127.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,614.98	28,507.00	-6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,614.98	28,507.00	-6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,708.55	174,323.53	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,708.55	174,323.53	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,708.55	174,323.53	21.3%
2) Ending Balance, June 30 (E + F1e)			174,323.53	202,830.53	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	174,323.53	202,830.53	16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	209,594.19		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			209,594.19		
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	35,270.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			35,270.66		
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)			174,323.53		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	141,432.03	32,443.00	-77.1%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	208,455.62	84,069.00	-59.7%
TOTAL, REVENUES			349,887.65	116,512.00	-136.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	30,228.53	14,126.00	-53.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,228.53	14,126.00	-53.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	289,044.14	73,879.00	-74.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			289,044.14	73,879.00	-74.4%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			319,272.67	88,005.00	-127.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,887.65	116,512.00	-136.7%
5) TOTAL, REVENUES			349,887.65	116,512.00	-136.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		319,272.67	88,005.00	-72.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			319,272.67	88,005.00	-72.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,614.98	28,507.00	-6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,614.98	28,507.00	-6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,708.55	174,323.53	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,708.55	174,323.53	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,708.55	174,323.53	21.3%
2) Ending Balance, June 30 (E + F1e)			174,323.53	202,830.53	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	174,323.53	202,830.53	16.4%
c) Committed					

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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

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

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	174,323.53	202,830.53
Total, Restricted Balance		174,323.53	202,830.53

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	554,234.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,597,812.09	2,970,165.00	14.3%
4) Other Local Revenue		8600-8799	2,276,180.61	2,246,100.00	-1.3%
5) TOTAL, REVENUES			5,428,226.70	5,216,265.00	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	733,231.06	667,772.00	-8.9%
2) Classified Salaries		2000-2999	2,127,300.71	2,213,305.00	4.0%
3) Employee Benefits		3000-3999	1,189,740.75	1,153,837.00	-3.0%
4) Books and Supplies		4000-4999	401,337.11	828,693.00	106.5%
5) Services and Other Operating Expenditures		5000-5999	130,881.28	123,663.00	-5.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	157,385.01	228,995.00	45.5%
9) TOTAL, EXPENDITURES			4,739,875.92	5,216,265.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			688,350.78	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)			688,350.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,248.17	755,598.95	1,023.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,248.17	755,598.95	1,023.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,248.17	755,598.95	1,023.6%
2) Ending Balance, June 30 (E + F1e)			755,598.95	755,598.95	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	531,162.00	531,162.00	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	224,436.95	224,436.95	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	2,012,448.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,242.18)		
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	19,412.05		
4) Due from Grantor Government		9290	11,250.00		
5) Due from Other Funds		9310	20.66		
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			2,022,889.19		
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	211,745.51		
2) Due to Grantor Governments		9590	56,091.38		
3) Due to Other Funds		9610	94,726.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	904,726.72		
6) TOTAL, LIABILITIES			1,267,290.24		
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)			755,598.95		
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	554,234.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			554,234.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,249,052.62	2,839,753.00	26.3%
All Other State Revenue	All Other	8590	348,759.47	130,412.00	-62.6%
TOTAL, OTHER STATE REVENUE			2,597,812.09	2,970,165.00	14.3%
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	19,176.65	15,000.00	-21.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,242.18)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,274,976.14	2,231,000.00	-1.9%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,270.00	100.00	-95.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,276,180.61	2,246,100.00	-1.3%
TOTAL, REVENUES			5,428,226.70	5,216,265.00	-3.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	646,764.71	600,838.00	-7.1%
Certificated Pupil Support Salaries		1200	49,073.27	49,922.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	37,393.08	17,012.00	-54.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			733,231.06	667,772.00	-8.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,618,510.33	1,433,309.00	-11.4%

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	313,145.06	589,802.00	88.3%
Clerical, Technical and Office Salaries		2400	195,645.32	190,194.00	-2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,127,300.71	2,213,305.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	160,298.14	120,246.00	-25.0%
PERS		3201-3202	409,207.07	395,134.00	-3.4%
OASDI/Medicare/Alternative		3301-3302	177,521.30	187,990.00	5.9%
Health and Welfare Benefits		3401-3402	356,382.05	382,733.00	7.4%
Unemployment Insurance		3501-3502	14,114.64	1,441.00	-89.8%
Workers' Compensation		3601-3602	31,289.82	25,941.00	-17.1%
OPEB, Allocated		3701-3702	40,927.73	40,352.00	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,189,740.75	1,153,837.00	-3.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	260,244.34	706,693.00	171.5%
Noncapitalized Equipment		4400	141,092.77	122,000.00	-13.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			401,337.11	828,693.00	106.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,262.12	4,663.00	-25.5%
Dues and Memberships		5300	1,080.00	1,100.00	1.9%
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	6,462.98	7,000.00	8.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,453.07	1,300.00	-47.0%
Professional/Consulting Services and Operating Expenditures		5800	94,806.78	84,500.00	-10.9%
Communications		5900	19,816.33	25,100.00	26.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,881.28	123,663.00	-5.5%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	157,385.01	228,995.00	45.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			157,385.01	228,995.00	45.5%
TOTAL, EXPENDITURES			4,739,875.92	5,216,265.00	10.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	554,234.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,597,812.09	2,970,165.00	14.3%
4) Other Local Revenue		8600-8799	2,276,180.61	2,246,100.00	-1.3%
5) TOTAL, REVENUES			5,428,226.70	5,216,265.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,530,842.57	3,524,815.00	-0.2%
2) Instruction - Related Services	2000-2999		980,552.87	1,386,741.00	41.4%
3) Pupil Services	3000-3999		71,095.47	75,714.00	6.5%
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		157,385.01	228,995.00	45.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,739,875.92	5,216,265.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			688,350.78	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)			688,350.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,248.17	755,598.95	1,023.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,248.17	755,598.95	1,023.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,248.17	755,598.95	1,023.6%
2) Ending Balance, June 30 (E + F1e)			755,598.95	755,598.95	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	531,162.00	531,162.00	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	224,436.95	224,436.95	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
5066		Child Development: ARP California State Preschool Program - Rate Supplements	531,162.00	531,162.00
Total, Restricted Balance			531,162.00	531,162.00

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	5,988,602.86	4,372,590.00	-27.0%
3) Other State Revenue		8300-8599	4,927,935.04	3,512,227.00	-28.7%
4) Other Local Revenue		8600-8799	199,214.19	242,925.00	21.9%
5) TOTAL, REVENUES			11,115,752.09	8,127,742.00	-26.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,455,677.06	2,330,297.00	-5.1%
3) Employee Benefits		3000-3999	1,196,950.07	1,287,880.00	7.6%
4) Books and Supplies		4000-4999	4,056,468.62	3,136,350.00	-22.7%
5) Services and Other Operating Expenditures		5000-5999	225,246.35	250,698.00	11.3%
6) Capital Outlay		6000-6999	417,114.04	800,000.00	91.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	150,389.18	194,143.00	29.1%
9) TOTAL, EXPENDITURES			8,501,845.32	7,999,368.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,613,906.77	128,374.00	-95.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,613,906.77	128,374.00	-95.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,313,114.58	9,927,021.35	35.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,313,114.58	9,927,021.35	35.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,313,114.58	9,927,021.35	35.7%
2) Ending Balance, June 30 (E + F1e)			9,927,021.35	10,055,395.35	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	229.45	0.00	-100.0%
Stores		9712	384,547.80	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,542,244.10	10,055,395.35	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,413,298.11		
c) in Revolving Cash Account		9130	229.45		
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	0.00		
4) Due from Grantor Government		9290	2,946,500.37		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	384,547.80		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,744,575.73		
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	608,240.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	209,313.96		
6) TOTAL, LIABILITIES			817,554.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,927,021.34		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,988,602.86	4,372,590.00	-27.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,988,602.86	4,372,590.00	-27.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,927,935.04	3,512,227.00	-28.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,927,935.04	3,512,227.00	-28.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	165,593.34	146,400.00	-11.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,324.81	1,500.00	13.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,296.04	95,025.00	194.2%
TOTAL, OTHER LOCAL REVENUE			199,214.19	242,925.00	21.9%
TOTAL, REVENUES			11,115,752.09	8,127,742.00	-26.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,115,410.20	1,956,300.00	-7.5%
Classified Supervisors' and Administrators' Salaries		2300	340,266.86	373,997.00	9.9%
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			2,455,677.06	2,330,297.00	-5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	523,794.98	621,723.00	18.7%
OASDI/Medicare/Alternative		3301-3302	183,919.98	178,918.00	-2.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	415,960.02	415,000.00	-0.2%
Unemployment Insurance		3501-3502	12,068.72	11,651.00	-3.5%
Workers' Compensation		3601-3602	26,762.51	27,964.00	4.5%
OPEB, Allocated		3701-3702	34,443.86	32,624.00	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,196,950.07	1,287,880.00	7.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	128,615.21	135,250.00	5.2%
Noncapitalized Equipment		4400	265,931.22	180,000.00	-32.3%
Food		4700	3,661,922.19	2,821,100.00	-23.0%
TOTAL, BOOKS AND SUPPLIES			4,056,468.62	3,136,350.00	-22.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,653.91	25,000.00	10.4%
Dues and Memberships		5300	4,994.11	5,000.00	0.1%
Insurance		5400-5450	3,181.00	3,598.00	13.1%
Operations and Housekeeping Services		5500	37,419.86	80,000.00	113.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,120.87	87,500.00	-9.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,016.78	25,600.00	11.2%
Communications		5900	36,859.82	24,000.00	-34.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,246.35	250,698.00	11.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	55,000.00	200,000.00	263.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	362,114.04	600,000.00	65.7%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			417,114.04	800,000.00	91.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	150,389.18	194,143.00	29.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			150,389.18	194,143.00	29.1%
TOTAL, EXPENDITURES			8,501,845.32	7,999,368.00	-5.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	5,988,602.86	4,372,590.00	-27.0%
3) Other State Revenue		8300-8599	4,927,935.04	3,512,227.00	-28.7%
4) Other Local Revenue		8600-8799	199,214.19	242,925.00	21.9%
5) TOTAL, REVENUES			11,115,752.09	8,127,742.00	-26.9%
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		8,259,036.28	7,525,225.00	-8.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		150,389.18	194,143.00	29.1%
8) Plant Services	8000-8999		92,419.86	280,000.00	203.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,501,845.32	7,999,368.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,613,906.77	128,374.00	-95.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,613,906.77	128,374.00	-95.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,313,114.58	9,927,021.35	35.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,313,114.58	9,927,021.35	35.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,313,114.58	9,927,021.35	35.7%
2) Ending Balance, June 30 (E + F1e)			9,927,021.35	10,055,395.35	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	229.45	0.00	-100.0%
Stores		9712	384,547.80	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,542,244.10	10,055,395.35	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,542,244.10	10,055,395.35
Total, Restricted Balance		9,542,244.10	10,055,395.35

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	.80	2.00	150.0%
5) TOTAL, REVENUES			.80	2.00	150.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	5.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	5.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			.80	(3.00)	-475.0%
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)			.80	(3.00)	-475.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52.36	53.16	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52.36	53.16	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52.36	53.16	1.5%
2) Ending Balance, June 30 (E + F1e)			53.16	50.16	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	53.16	50.16	-5.6%
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	53.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(.54)		
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	.16		
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			53.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			53.16		
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%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1.34	2.00	49.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(.54)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			.80	2.00	150.0%
TOTAL, REVENUES			.80	2.00	150.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	5.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	5.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	5.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	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	.80	2.00	150.0%
5) TOTAL, REVENUES			.80	2.00	150.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	5.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			.80	(3.00)	-475.0%
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)			.80	(3.00)	-475.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52.36	53.16	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52.36	53.16	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52.36	53.16	1.5%
2) Ending Balance, June 30 (E + F1e)			53.16	50.16	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	53.16	50.16	-5.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0,00	0,00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	11.86	20.00	68.6%
5) TOTAL, REVENUES			11.86	20.00	68.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11.86	20.00	68.6%
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)			11.86	20.00	68.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	792.07	803.93	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			792.07	803.93	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			792.07	803.93	1.5%
2) Ending Balance, June 30 (E + F1e)			803.93	823.93	2.5%
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	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	803.93	823.93	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	809.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8.14)		
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	2.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			803.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			803.93		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20.00	20.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8.14)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11.86	20.00	68.6%
TOTAL, REVENUES			11.86	20.00	68.6%
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 EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11.86	20.00	68.6%
5) TOTAL, REVENUES			11.86	20.00	68.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			11.86	20.00	68.6%
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)			11.86	20.00	68.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	792.07	803.93	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			792.07	803.93	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			792.07	803.93	1.5%
2) Ending Balance, June 30 (E + F1e)			803.93	823.93	2.5%
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	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	803.93	823.93	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0,00	0,00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	346,164.94	310,000.00	-10.4%
5) TOTAL, REVENUES			346,164.94	310,000.00	-10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,938.56	61,114.00	65.4%
6) Capital Outlay		6000-6999	647,371.18	220,000.00	-66.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,460.13	31,461.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			715,769.87	312,575.00	-56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(369,604.93)	(2,575.00)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(369,604.93)	(2,575.00)	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,062,090.94	692,486.01	-34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,062,090.94	692,486.01	-34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,062,090.94	692,486.01	-34.8%
2) Ending Balance, June 30 (E + F1e)			692,486.01	689,911.01	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	692,486.01	689,911.01	-0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	561,636.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,963.67)		
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	194,225.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5.96		
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			749,904.85		
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	55,780.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,637.92		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			57,418.84		
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)			692,486.01		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,857.68	10,000.00	-58.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,963.67)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	328,270.93	300,000.00	-8.6%
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			346,164.94	310,000.00	-10.4%
TOTAL, REVENUES			346,164.94	310,000.00	-10.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,547.36	45,614.00	85.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,391.20	15,500.00	25.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,938.56	61,114.00	65.4%
CAPITAL OUTLAY					
Land		6100	454,657.88	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	192,713.30	220,000.00	14.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			647,371.18	220,000.00	-66.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	31,460.13	31,461.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			31,460.13	31,461.00	0.0%
TOTAL, EXPENDITURES			715,769.87	312,575.00	-56.3%
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					

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

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	346,164.94	310,000.00	-10.4%
5) TOTAL, REVENUES			346,164.94	310,000.00	-10.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		684,309.74	281,114.00	-58.9%
9) Other Outgo	9000-9999	Except 7600-7699	31,460.13	31,461.00	0.0%
10) TOTAL, EXPENDITURES			715,769.87	312,575.00	-56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(369,604.93)	(2,575.00)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(369,604.93)	(2,575.00)	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,062,090.94	692,486.01	-34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,062,090.94	692,486.01	-34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,062,090.94	692,486.01	-34.8%
2) Ending Balance, June 30 (E + F1e)			692,486.01	689,911.01	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	692,486.01	689,911.01	-0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
9010		Other Restricted Local	692,486.01	689,911.01
Total, Restricted Balance			692,486.01	689,911.01

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	1,414,310.30	1,340,000.00	-5.3%
5) TOTAL, REVENUES			1,414,310.30	1,340,000.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,092.03	6,500.00	-81.5%
6) Capital Outlay		6000-6999	3,205,971.35	1,203,750.00	-62.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,241,063.38	1,210,250.00	-62.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,826,753.08)	129,750.00	-107.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,826,753.08)	129,750.00	-107.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,371,416.95	2,544,663.87	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,371,416.95	2,544,663.87	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,371,416.95	2,544,663.87	-41.8%
2) Ending Balance, June 30 (E + F1e)			2,544,663.87	2,674,413.87	5.1%
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	2,233,017.88	2,362,767.88	5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	311,645.99	311,645.99	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	2,588,117.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,023.86)		
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	9,772.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,448.52		
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			2,574,313.87		
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	29,650.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			29,650.00		
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)			2,544,663.87		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,333,853.19	1,300,000.00	-2.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	106,480.97	40,000.00	-62.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(26,023.86)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,414,310.30	1,340,000.00	-5.3%
TOTAL, REVENUES			1,414,310.30	1,340,000.00	-5.3%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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	35,092.03	6,500.00	-81.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,092.03	6,500.00	-81.5%
CAPITAL OUTLAY					
Land		6100	2,188,273.05	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,017,698.30	1,203,750.00	18.3%
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			3,205,971.35	1,203,750.00	-62.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,241,063.38	1,210,250.00	-62.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,414,310.30	1,340,000.00	-5.3%
5) TOTAL, REVENUES			1,414,310.30	1,340,000.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,241,063.38	1,210,250.00	-62.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,241,063.38	1,210,250.00	-62.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,826,753.08)	129,750.00	-107.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,826,753.08)	129,750.00	-107.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,371,416.95	2,544,663.87	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,371,416.95	2,544,663.87	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,371,416.95	2,544,663.87	-41.8%
2) Ending Balance, June 30 (E + F1e)			2,544,663.87	2,674,413.87	5.1%
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	2,233,017.88	2,362,767.88	5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	311,645.99	311,645.99	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	2,233,017.88	2,362,767.88
Total, Restricted Balance		2,233,017.88	2,362,767.88

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	1,027,134.45	2,125,887.00	107.0%
5) TOTAL, REVENUES			1,027,134.45	2,125,887.00	107.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	142,304.54	104,811.00	-26.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	628,606.38	638,084.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			770,910.92	742,895.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			256,223.53	1,382,992.00	439.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	497,684.88	1,280,680.00	157.3%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(497,684.88)	(1,280,680.00)	157.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(241,461.35)	102,312.00	-142.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	774,006.72	532,545.37	-31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			774,006.72	532,545.37	-31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			774,006.72	532,545.37	-31.2%
2) Ending Balance, June 30 (E + F1e)			532,545.37	634,857.37	19.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,545.37	634,857.37	19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,125.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(221.95)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,163,141.97		
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	2,074.61		
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			2,187,119.97		
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	146,160.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,508,413.89		
6) TOTAL, LIABILITIES			1,654,574.60		
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)			532,545.37		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	751,727.29	900,000.00	19.7%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	57,632.40	207.00	-99.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(221.95)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	217,996.71	1,225,680.00	462.2%
TOTAL, OTHER LOCAL REVENUE			1,027,134.45	2,125,887.00	107.0%
TOTAL, REVENUES			1,027,134.45	2,125,887.00	107.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 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	142,304.54	104,811.00	-26.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,304.54	104,811.00	-26.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through 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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	220,577.78	214,363.00	-2.8%
Other Debt Service - Principal		7439	408,028.60	423,721.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			628,606.38	638,084.00	1.5%
TOTAL, EXPENDITURES			770,910.92	742,895.00	-3.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	497,684.88	1,280,680.00	157.3%
(d) TOTAL, USES			497,684.88	1,280,680.00	157.3%
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)			(497,684.88)	(1,280,680.00)	157.3%

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	1,027,134.45	2,125,887.00	107.0%
5) TOTAL, REVENUES			1,027,134.45	2,125,887.00	107.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		142,304.54	104,811.00	-26.3%
9) Other Outgo	9000-9999	Except 7600-7699	628,606.38	638,084.00	1.5%
10) TOTAL, EXPENDITURES			770,910.92	742,895.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			256,223.53	1,382,992.00	439.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	497,684.88	1,280,680.00	157.3%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(497,684.88)	(1,280,680.00)	157.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(241,461.35)	102,312.00	-142.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	774,006.72	532,545.37	-31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			774,006.72	532,545.37	-31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			774,006.72	532,545.37	-31.2%
2) Ending Balance, June 30 (E + F1e)			532,545.37	634,857.37	19.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,545.37	634,857.37	19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23	
		Unaudited	2023-24
		Actuals	Budget
Resource	Description		
9010	Other Restricted Local	532,545.37	634,857.37
Total, Restricted Balance		532,545.37	634,857.37

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	21,892.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,895,584.00	4,258,630.00	-13.0%
5) TOTAL, REVENUES			4,917,476.00	4,258,630.00	-13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,625,899.00	4,766,670.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,625,899.00	4,766,670.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			291,577.00	(508,040.00)	-274.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			291,577.00	(508,040.00)	-274.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,562,157.00	4,856,514.00	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,562,157.00	4,856,514.00	6.5%
d) Other Restatements		9795	2,780.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,564,937.00	4,856,514.00	6.4%
2) Ending Balance, June 30 (E + F1e)			4,856,514.00	4,348,474.00	-10.5%
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	4,856,514.00	4,348,474.00	-10.5%
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	4,831,393.00		
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	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	25,121.00		
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			4,856,514.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,856,514.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	21,892.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,892.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,455,851.00	4,141,229.00	-7.1%
Unsecured Roll		8612	152,838.00	0.00	-100.0%
Prior Years' Taxes		8613	78,343.00	106,569.00	36.0%
Supplemental Taxes		8614	146,077.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	62,475.00	10,832.00	-82.7%
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			4,895,584.00	4,258,630.00	-13.0%
TOTAL, REVENUES			4,917,476.00	4,258,630.00	-13.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,907,802.00	1,905,770.00	-0.1%
Bond Interest and Other Service Charges		7434	2,718,097.00	2,860,900.00	5.3%
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)			4,625,899.00	4,766,670.00	3.0%
TOTAL, EXPENDITURES			4,625,899.00	4,766,670.00	3.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,892.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,895,584.00	4,258,630.00	-13.0%
5) TOTAL, REVENUES			4,917,476.00	4,258,630.00	-13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,625,899.00	4,766,670.00	3.0%
10) TOTAL, EXPENDITURES			4,625,899.00	4,766,670.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			291,577.00	(508,040.00)	-274.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			291,577.00	(508,040.00)	-274.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,562,157.00	4,856,514.00	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,562,157.00	4,856,514.00	6.5%
d) Other Restatements		9795	2,780.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,564,937.00	4,856,514.00	6.4%
2) Ending Balance, June 30 (E + F1e)			4,856,514.00	4,348,474.00	-10.5%
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	4,856,514.00	4,348,474.00	-10.5%
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%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	4,856,514.00	4,348,474.00
Total, Restricted Balance		4,856,514.00	4,348,474.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,525,069.87	2,288,000.00	-9.4%
5) TOTAL, REVENUES			2,525,069.87	2,288,000.00	-9.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	218,505.15	213,006.00	-2.5%
3) Employee Benefits		3000-3999	118,087.39	125,430.00	6.2%
4) Books and Supplies		4000-4999	132,116.40	77,210.00	-41.6%
5) Services and Other Operating Expenses		5000-5999	2,416,507.74	1,984,354.00	-17.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,885,216.68	2,400,000.00	-16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(360,146.81)	(112,000.00)	-68.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(360,146.81)	(112,000.00)	-68.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,276,651.06	1,916,504.25	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,651.06	1,916,504.25	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,276,651.06	1,916,504.25	-15.8%
2) Ending Net Position, June 30 (E + F1e)			1,916,504.25	1,804,504.25	-5.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,916,504.25	1,804,504.25	-5.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,805,729.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,335.78)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	125,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	54,323.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,281.51		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			4,971,999.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	99,952.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,175.01		
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	2,951,368.00		
7) TOTAL, LIABILITIES			3,055,495.12		
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)			1,916,504.25		
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	124,462.27	88,000.00	-29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(48,335.78)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,448,943.38	2,200,000.00	-10.2%
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			2,525,069.87	2,288,000.00	-9.4%
TOTAL, REVENUES			2,525,069.87	2,288,000.00	-9.4%
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	132,392.85	131,390.00	-0.8%
Clerical, Technical and Office Salaries		2400	85,425.93	81,616.00	-4.5%
Other Classified Salaries		2900	686.37	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			218,505.15	213,006.00	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,712.70	56,830.00	9.9%
OASDI/Medicare/Alternative		3301-3302	16,366.90	16,322.00	-0.3%
Health and Welfare Benefits		3401-3402	43,422.72	47,270.00	8.9%
Unemployment Insurance		3501-3502	1,096.76	107.00	-90.2%
Workers' Compensation		3601-3602	2,404.06	1,919.00	-20.2%
OPEB, Allocated		3701-3702	3,084.25	2,982.00	-3.3%
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			118,087.39	125,430.00	6.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,215.37	75,810.00	-10.0%
Noncapitalized Equipment		4400	47,901.03	1,400.00	-97.1%
TOTAL, BOOKS AND SUPPLIES			132,116.40	77,210.00	-41.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,075.00	1,800.00	-41.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,337,071.44	1,135,000.00	-15.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,552.00	1,800.00	-29.5%
Transfers of Direct Costs - Interfund		5750	732.78	500.00	-31.8%
Professional/Consulting Services and					
Operating Expenditures		5800	1,073,076.52	845,254.00	-21.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,416,507.74	1,984,354.00	-17.9%
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			2,885,216.68	2,400,000.00	-16.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,525,069.87	2,288,000.00	-9.4%
5) TOTAL, REVENUES			2,525,069.87	2,288,000.00	-9.4%
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		2,885,216.68	2,400,000.00	-16.8%
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			2,885,216.68	2,400,000.00	-16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(360,146.81)	(112,000.00)	-68.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(360,146.81)	(112,000.00)	-68.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,276,651.06	1,916,504.25	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,651.06	1,916,504.25	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,276,651.06	1,916,504.25	-15.8%
2) Ending Net Position, June 30 (E + F1e)			1,916,504.25	1,804,504.25	-5.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,916,504.25	1,804,504.25	-5.8%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Net Position		0,00	0,00

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,041.29	11,054.30	12,050.99	11,122.82	11,122.82	11,582.08
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,041.29	11,054.30	12,050.99	11,122.82	11,122.82	11,582.08
5. District Funded County Program ADA						
a. County Community Schools	6.08	6.08	6.08	6.70	6.70	6.70
b. Special Education-Special Day Class	8.19	8.19	8.19	9.02	9.02	9.02
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.77	1.77	1.77	.86	.86	.86
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.04	16.04	16.04	16.58	16.58	16.58
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,057.33	11,070.34	12,067.03	11,139.40	11,139.40	11,598.66
7. Adults in Correctional Facilities						
8. 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	9,198,654.95	0.00	9,198,654.95			9,198,654.95
Work in Progress	1,455,878.00	1,400,919.00	2,856,797.00			2,856,797.00
Total capital assets not being depreciated	10,654,532.95	1,400,919.00	12,055,451.95	0.00	0.00	12,055,451.95
Capital assets being depreciated:						
Land Improvements	26,784,039.00	1,057,636.00	27,841,675.00			27,841,675.00
Buildings	143,605,908.00	617,160.00	144,223,068.00			144,223,068.00
Equipment	15,410,191.00	809,308.00	16,219,499.00			16,219,499.00
Total capital assets being depreciated	185,800,138.00	2,484,104.00	188,284,242.00	0.00	0.00	188,284,242.00
Accumulated Depreciation for:						
Land Improvements	(18,720,391.00)	(378,581.00)	(19,098,972.00)			(19,098,972.00)
Buildings	(85,819,817.00)	(4,615,892.00)	(90,435,709.00)			(90,435,709.00)
Equipment	(13,798,843.00)	(718,928.00)	(14,517,771.00)			(14,517,771.00)
Total accumulated depreciation	(118,339,051.00)	(5,713,401.00)	(124,052,452.00)	0.00	0.00	(124,052,452.00)
Total capital assets being depreciated, net excluding lease and subscription assets	67,461,087.00	(3,229,297.00)	64,231,790.00	0.00	0.00	64,231,790.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	78,115,619.95	(1,828,378.00)	76,287,241.95	0.00	0.00	76,287,241.95
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A, Basic Grants Low Income and Neglected	Title IV, Part A, Student Support and Academic Enrichment	Title II, Part A, Supporting Effective Instruction	Title III, English Learner Student Program	Title III, Immigrant Education Program	American Rescue Plan – Homeless Children and Youth II (ARP HCY II)	ARP IDEA Part B, Sec. 611, Local Assistance Entitlement
FEDERAL CATALOG NUMBER	84.010	84.424	84.367	84.365	84.365	84.425	84.027
RESOURCE CODE	3010	4127	4035	4203	4201	5634	3305
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8182
LOCAL DESCRIPTION (if any)	212	215	217	224	226	228	237
AWARD							
1. Prior Year Carryover	1,078,300.00	73,623.00	51,341.00	5,415.00	57,092.00	65,324.00	450,355.00
2. a. Current Year Award	2,408,164.00	217,727.00	310,055.00	345,745.00			
b. Transferability (ESSA)							
c. Other Adjustments				23,320.00			
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,408,164.00	217,727.00	310,055.00	369,065.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	3,486,464.00	291,350.00	361,396.00	374,480.00	57,092.00	65,324.00	450,355.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,078,299.10		51,340.47	5,414.67	12,623.72	17,441.00	
6. Cash Received in Current Year	765,601.00	176,512.37	310,055.00	369,065.00	44,469.00	6,158.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,843,900.10	176,512.37	361,395.47	374,479.67	57,092.72	23,599.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,753,265.64	97,638.41	357,634.92	350,187.17	27,986.34	20,332.61	366,953.55
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,753,265.64	97,638.41	357,634.92	350,187.17	27,986.34	20,332.61	366,953.55
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(909,365.54)	78,873.96	3,760.55	24,292.50	29,106.38	3,266.39	(366,953.55)
a. Unearned Revenue		78,873.96	3,760.55	24,292.50	29,106.38	3,266.39	
b. Accounts Payable							
c. Accounts Receivable	909,365.54						366,953.55
14. Unused Grant Award Calculation							
(line 4 minus line 9)	733,198.36	193,711.59	3,761.08	24,292.83	29,105.66	44,991.39	83,401.45
15. If Carry over is allowed, enter line 14 amount here	733,198.36	193,711.59	3,761.08	24,292.83	29,105.66	44,991.39	83,401.45
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,753,265.64	97,638.41	357,634.92	350,187.17	27,986.34	20,332.61	366,953.55

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ARP IDEA Part B, Sec. 619, Preschool Grants	Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611	Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611	IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)	IDEA Preschool Grants, Part B, Sec 619	IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	ARRA IDEA Part B, Sec 611, Basic Local Assistance (11-12)
FEDERAL CATALOG NUMBER	84.173	87.027	87.027a	84.027	84.173	84.425	84.425
RESOURCE CODE	3308	3310	3310	3311	3315	3212	3213
REVENUE OBJECT	8182	8181	8181	8181	8182	8290	8290
LOCAL DESCRIPTION (if any)	239	242	248	252	253	262	268
AWARD							
1. Prior Year Carry over	51,317.00						1,027,365.23
2. a. Current Year Award		2,122,039.95	273,119.00	7,939.05	75,162.00		
b. Transferability (ESSA)							
c. Other Adjustments						734.00	4,854.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	2,122,039.95	273,119.00	7,939.05	75,162.00	734.00	4,854.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	51,317.00	2,122,039.95	273,119.00	7,939.05	75,162.00	734.00	1,032,219.23
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year					27,693.55	734.00	1,032,219.23
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	27,693.55	734.00	1,032,219.23
EXPENDITURES							
9. Donor-Authorized Expenditures	51,317.00	2,122,039.95	273,119.00	7,939.05	75,162.00	734.00	1,032,219.23
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	51,317.00	2,122,039.95	273,119.00	7,939.05	75,162.00	734.00	1,032,219.23
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

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

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(51,317.00)	(2,122,039.95)	(273,119.00)	(7,939.05)	(47,468.45)	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	51,317.00	2,122,039.95	273,119.00	7,939.05	47,468.45		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	51,317.00	2,122,039.95	273,119.00	7,939.05	75,162.00	734.00	1,032,219.23

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

Description	015	016	017	
FEDERAL PROGRAM NAME	ARRA IDEA Part B, Sec 611, Local Assistance: Private School ISPs (11-12)	COPS School	After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Summer Learning Programs	TOTAL
FEDERAL CATALOG NUMBER	84.425U		84.425	
RESOURCE CODE	3214	5810	3225	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	269	271	272	
AWARD				
1. Prior Year Carry over	2,035,133.19	411,198.00		5,306,463.42
2. a. Current Year Award			435,000.00	6,194,951.00
b. Transferability (ESSA)				0.00
c. Other Adjustments	1,213.00			30,121.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	1,213.00	0.00	435,000.00	6,225,072.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2d, & 3)	2,036,346.19	411,198.00	435,000.00	11,531,535.42
REVENUES				
5. Unearned Revenue Deferred from Prior Year				1,165,118.96
6. Cash Received in Current Year	2,036,346.19	390,811.39	348,000.00	5,507,664.73
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	2,036,346.19	390,811.39	348,000.00	6,672,783.69
EXPENDITURES				
9. Donor-Authorized Expenditures	2,036,346.19	390,811.39	16,577.51	9,980,263.96
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	2,036,346.19	390,811.39	16,577.51	9,980,263.96
12. Amounts Included in				
Line 6 above for Prior				
Year Adjustments				0.00

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

Description	015	016	017	
13. Calculation of Unearned Revenue				
or A/P, & A/R amounts				
(line 8 minus line 9 plus line 12)	0.00	0.00	331,422.49	(3,307,480.27)
a. Unearned Revenue			331,422.49	470,722.27
b. Accounts Payable				0.00
c. Accounts Receivable				3,778,202.54
14. Unused Grant Award Calculation				
(line 4 minus line 9)	0.00	20,386.61	418,422.49	1,551,271.46
15. If Carry over is allowed,				
enter line 14 amount here	0.00	20,386.61	418,422.49	1,551,271.46
16. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a				
minus line 13b plus line 13c)	2,036,346.19	390,811.39	16,577.51	9,980,263.96

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Inclusive Early Education Expansion Grant	After School Education and Safety (ASES)	K-12 Strong Workforce Program	K-12 Strong Workforce Program	National Board for Professional Teaching Standards Certification Incentive Program	Tobacco-Use Prevention Education: Grades Six Through Twelve	K-12 Strong Workforce Program
RESOURCE CODE	6128	6010	6388	6388	6271	6690	6388
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	317	329	336	338	346	351	360
AWARD							
1. Prior Year Carry over	5,063,540.00	450,069.00	201,688.00		5,000.00	2,874.00	18,000.00
2. a. Current Year Award		2,056,919.00		350,000.00	10,000.00		
b. Other Adjustments							10,000.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,056,919.00	0.00	350,000.00	10,000.00	0.00	10,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,063,540.00	2,506,988.00	201,688.00	350,000.00	15,000.00	2,874.00	28,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	57,780.68	244,378.10	112,077.23				12,600.00
6. Cash Received in Current Year	486,604.99	2,056,919.61		245,000.00	5,000.00	2,329.19	15,400.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	544,385.67	2,301,297.71	112,077.23	245,000.00	5,000.00	2,329.19	28,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	767,259.32	2,283,991.77	201,688.00		15,000.00		18,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	767,259.32	2,283,991.77	201,688.00	0.00	15,000.00	0.00	18,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(222,873.65)	17,305.94	(89,610.77)	245,000.00	(10,000.00)	2,329.19	10,000.00
a. Unearned Revenue		17,305.94		245,000.00		2,329.19	10,000.00

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

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	222,873.65		89,610.77		10,000.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	4,296,280.68	222,996.23	0.00	350,000.00	0.00	2,874.00	10,000.00
15. If Carry over is allowed, enter line 14 amount here	4,296,280.68	222,996.23	0.00	350,000.00	0.00	2,874.00	10,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	767,259.32	2,283,991.77	201,688.00	0.00	15,000.00	0.00	18,000.00

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

Description	008	009	010	011	012	
STATE PROGRAM NAME	In-Person Instruction (IPI) Grant	California State Teachers' Retirement System (STRS) On-Behalf Pension Contribution	Child Development: California State Preschool Program	Child Development: Prekindergarten and Family Literacy, Program Support	Child Dev : California Prekindergarten Planning and Implementation Grant Program – California Universal Prekindergarten Planning Grants	TOTAL
RESOURCE CODE	7422	7690	6105	6052	6053	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	376	830/831/832/834	12-310	12-311	12-349	
AWARD						
1. Prior Year Carry over	444,959.65				193,403.00	6,379,533.65
2. a. Current Year Award		6,781,181.00	2,249,052.62	15,000.00	684,457.00	12,146,609.62
b. Other Adjustments					4,915.00	14,915.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	6,781,181.00	2,249,052.62	15,000.00	689,372.00	12,161,524.62
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	444,959.65	6,781,181.00	2,249,052.62	15,000.00	882,775.00	18,541,058.27
REVENUES						
5. Unearned Revenue Deferred from Prior Year	444,959.65				193,403.46	1,065,199.12
6. Cash Received in Current Year		6,781,181.00	2,305,144.00	3,750.00	689,372.00	12,590,700.79
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	444,959.65	6,781,181.00	2,305,144.00	3,750.00	882,775.46	13,655,899.91
EXPENDITURES						
9. Donor-Authorized Expenditures	444,959.65	6,781,181.00	2,249,052.62	15,000.00	201,247.82	12,977,380.18
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	444,959.65	6,781,181.00	2,249,052.62	15,000.00	201,247.82	12,977,380.18
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts						

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

Description	008	009	010	011	012	
(line 8 minus line 9 plus line 12)	0.00	0.00	56,091.38	(11,250.00)	681,527.64	678,519.73
a. Unearned Revenue					681,527.64	956,162.77
b. Accounts Payable			56,091.38			56,091.38
c. Accounts Receivable				11,250.00		333,734.42
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	681,527.18	5,563,678.09
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	681,527.18	5,563,678.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	444,959.65	6,781,181.00	2,249,052.62	15,000.00	201,247.82	12,977,380.18

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

Description	001	002	003	
LOCAL PROGRAM NAME	Learning Specialist	Orangethorpe Community Center	QRIS	TOTAL
RESOURCE CODE	9010	9010	9010	
REVENUE OBJECT	8699	8699	8590	
LOCAL DESCRIPTION (if any)	275	398	12-340	
AWARD				
1. Prior Year Carry over			188,126.00	188,126.00
2. a. Current Year Award	195,125.00	300,000.00	74,000.00	569,125.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	195,125.00	300,000.00	74,000.00	569,125.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	195,125.00	300,000.00	262,126.00	757,251.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year			188,125.73	188,125.73
6. Cash Received in Current Year	130,064.81	300,000.00	74,000.00	504,064.81
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	130,064.81	300,000.00	262,125.73	692,190.54
EXPENDITURES				
9. Donor-Authorized Expenditures	195,125.00		78,446.65	273,571.65
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	195,125.00	0.00	78,446.65	273,571.65
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(65,060.19)	300,000.00	183,679.08	418,618.89
a. Unearned Revenue		300,000.00	183,679.08	483,679.08
b. Accounts Payable				0.00
c. Accounts Receivable	65,060.19			65,060.19

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

Description	001	002	003	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	300,000.00	183,679.35	483,679.35
15. If Carry over is allowed, enter line 14 amount here		300,000.00	183,679.35	483,679.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	195,125.00	0.00	78,446.65	273,571.65

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

Description	001	002	
FEDERAL PROGRAM NAME	Child Development: ARP California State Preschool Program - Rate Supplements	Child Development: ARP California State Preschool Program One-time Stipend	TOTAL
FEDERAL CATALOG NUMBER	93.575	93.575	
RESOURCE CODE	5066	5059	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	12-232	12-234	
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award	531,162.00	23,072.00	554,234.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	531,162.00	23,072.00	554,234.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	531,162.00	23,072.00	554,234.00
REVENUES			
5. Cash Received in Current Year	531,162.00	23,072.00	554,234.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	531,162.00	23,072.00	554,234.00
EXPENDITURES			
10. Donor-Authorized Expenditures		23,072.00	23,072.00

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

Description	001	002	
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	0.00	23,072.00	23,072.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	531,162.00	0.00	531,162.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Special Education	Lottery : Instructional Materials	Education Protection Account	Educator Effectiveness	Expanded Learning Opportunities Program	CA Community Schools Partnership Act - Implementation Grant	Dual Language Immersion Grant
RESOURCE CODE	6500	6300	1400	6266	2600	6332	7810
REVENUE OBJECT	87XX	8560	8012	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	150	812	820	331	332	337	370
AWARD							
1. Prior Year Restricted Ending Balance		215,296.81		2,714,850.00	2,947,973.69		
2. a. Current Year Award	10,090,446.00	1,172,101.00	9,611,598.00		9,534,606.00	7,837,500.00	400,000.00
b. Other Adjustments	97,537.05		342,996.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,187,983.05	1,172,101.00	9,954,594.00	0.00	9,534,606.00	7,837,500.00	400,000.00
3. Required Matching Funds/Other	20,143,025.36						
4. Total Available Award (sum lines 1, 2c, & 3)	30,331,008.41	1,387,397.81	9,954,594.00	2,714,850.00	12,482,579.69	7,837,500.00	400,000.00
REVENUES							
5. Cash Received in Current Year	9,855,705.79	823,741.04	8,386,141.00		9,534,606.00	1,485,000.00	160,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	332,277.26	348,359.96	1,568,453.00	0.00	0.00	6,352,500.00	240,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	332,277.26	348,359.96	1,568,453.00	0.00	0.00	6,352,500.00	240,000.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	10,187,983.05	1,172,101.00	9,954,594.00	0.00	9,534,606.00	7,837,500.00	400,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	30,331,008.41	542,805.04	9,954,594.00	665,030.15	10,675,821.83	693,228.97	22,036.77
11. Non Donor-Authorized Expenditures							

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

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	30,331,008.41	542,805.04	9,954,594.00	665,030.15	10,675,821.83	693,228.97	22,036.77
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	844,592.77	0.00	2,049,819.85	1,806,757.86	7,144,271.03	377,963.23

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Arts, Music, and Instructional Materials Discretionary Block Grant	Expanded Learning Opportunities (ELO) Grant	Classified School Employee Professional Development Block Grant	Learning Recovery Emergency Block Grant	Special Ed: Learning Recovery Support	Special Education Early Intervention Preschool Grant	Special Ed: Dispute Prevention and Dispute Resolution
RESOURCE CODE	6762	7425	7311	7435	6537	6547	6536
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	375	377	386	390	422	423	500
AWARD							
1. Prior Year Restricted Ending Balance		508,030.07	74,654.00		834,017.45	869,150.00	189,957.00
2. a. Current Year Award	6,978,978.00			12,803,147.00		822,774.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,978,978.00	0.00	0.00	12,803,147.00	0.00	822,774.00	0.00
3. Required Matching Funds/Other					(523,328.00)		(181,520.00)
4. Total Available Award (sum lines 1, 2c, & 3)	6,978,978.00	508,030.07	74,654.00	12,803,147.00	310,689.45	1,691,924.00	8,437.00
REVENUES							
5. Cash Received in Current Year	3,696,493.00			14,956,947.00		822,774.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,282,485.00	0.00	0.00	(2,153,800.00)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	3,282,485.00	0.00	0.00	(2,153,800.00)	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	6,978,978.00	0.00	0.00	12,803,147.00	0.00	822,774.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	167,809.04	508,030.07	28,869.56	5,542,931.24	310,689.45		8,437.00
11. Non Donor-Authorized Expenditures							

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	167,809.04	508,030.07	28,869.56	5,542,931.24	310,689.45	0.00	8,437.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,811,168.96	0.00	45,784.44	7,260,215.76	0.00	1,691,924.00	0.00

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

Description	015	016	
STATE PROGRAM NAME	Mental Health- Related Services	Ongoing & Major Maintenance Account	TOTAL
RESOURCE CODE	6546	8150	
REVENUE OBJECT	8590	8980	
LOCAL DESCRIPTION (if any)	503	533	
AWARD			
1. Prior Year Restricted			
Ending Balance			8,353,929.02
2. a. Current Year Award	811,564.00		60,062,714.00
b. Other Adjustments			440,533.05
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	811,564.00	0.00	60,503,247.05
3. Required Matching Funds/Other		5,800,000.00	25,238,177.36
4. Total Available Award			
(sum lines 1, 2c, & 3)	811,564.00	5,800,000.00	94,095,353.43
REVENUES			
5. Cash Received in Current Year	405,781.32		50,127,189.15
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	405,782.68	0.00	10,376,057.90
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	405,782.68	0.00	10,376,057.90
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	811,564.00	0.00	60,503,247.05
EXPENDITURES			
10. Donor-Authorized Expenditures	811,564.00	5,759,304.33	66,022,159.86
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			
(line 10 plus line 11)	811,564.00	5,759,304.33	66,022,159.86

Description	015	016	
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	0.00	40,695.67	28,073,193.57

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

Description	001	002	
LOCAL PROGRAM NAME	Emerging Bilingual Collaborative	LEA Medical Billing	TOTAL
RESOURCE CODE	9010	9010	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	419	395	
AWARD			
1. Prior Year Restricted			
Ending Balance	198,000.00	21,322.11	219,322.11
2. a. Current Year Award		1,380,265.11	1,380,265.11
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,380,265.11	1,380,265.11
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	198,000.00	1,401,587.22	1,599,587.22
REVENUES			
5. Cash Received in Current Year		1,380,265.11	1,380,265.11
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,380,265.11	1,380,265.11
EXPENDITURES			
10. Donor-Authorized Expenditures	123,306.83	433,423.99	556,730.82
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures			

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

Description	001	002	
(line 10 plus line 11)	123,306.83	433,423.99	556,730.82
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	74,693.17	968,163.23	1,042,856.40

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	76,957,765.32	301	0.00	303	76,957,765.32	305	2,402,829.43	4,823,018.65	307	72,134,746.67	309
2000 - Classified Salaries	31,004,728.44	311	105,637.32	313	30,899,091.12	315	2,881,599.13	5,583,699.90	317	25,315,391.22	319
3000 - Employee Benefits	51,530,339.24	321	1,094,053.36	323	50,436,285.88	325	1,306,291.84	3,310,585.47	327	47,125,700.41	329
4000 - Books, Supplies Equip Replace. (6500)	11,026,103.55	331	303,430.10	333	10,722,673.45	335	1,223,566.73	2,923,950.12	337	7,798,723.33	339
5000 - Services. . & 7300 - Indirect Costs	22,267,562.18	341	750,626.68	343	21,516,935.50	345	6,057,035.05	13,389,454.37	347	8,127,481.13	349
TOTAL					190,532,751.27	365	TOTAL			160,502,042.76	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	62,780,179.61	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,510,990.68	380
3. STRS.	3101 & 3102	17,086,430.19	382
4. PERS.	3201 & 3202	1,876,826.35	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,598,233.43	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	10,750,252.21	385
7. Unemployment Insurance.	3501 & 3502	358,232.44	390
8. Workers' Compensation Insurance.	3601 & 3602	794,370.52	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	697,392.01	393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	104,452,907.44	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	783,161.65	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	2,070,585.03	396
14. TOTAL SALARIES AND BENEFITS.	102,382,322.41	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	63.79%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	63.79%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	160,502,042.76	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

The reductions (overrides) in 4b are related to COVID funds and other State and Federal resources that do not include Certificated Teachers' salaries and benefits.

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	21,755,096.00		21,755,096.00	9,749,808.00	4,240,226.00	27,264,678.00	2,504,456.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,265,000.00		3,265,000.00		420,000.00	2,845,000.00	435,000.00
Leases Payable	1,064,974.00		1,064,974.00	593,452.00	710,945.00	947,481.00	516,954.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,719,398.00		4,719,398.00		807,553.00	3,911,845.00	373,968.00
Net Pension Liability	165,699,743.00		165,699,743.00		72,199,334.00	93,500,409.00	
Total/Net OPEB Liability	41,541,866.00	(3,950.00)	41,537,916.00	4,132,177.00	11,491,773.00	34,178,320.00	
Compensated Absences Payable	2,535,439.00		2,535,439.00	370,335.00		2,905,774.00	
Subscription Liability			0.00	561,294.00	304,110.00	257,184.00	73,122.00
Governmental activities long-term liabilities	240,581,516.00	(3,950.00)	240,577,566.00	15,407,066.00	90,173,941.00	165,810,691.00	3,903,500.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	200,417,584.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,980,263.96
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	3,970,732.30
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,427,550.77
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,398,283.07
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				185,039,037.34
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,070.34
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,714.85

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.)	154,247,176.29	13,852.91
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)	154,247,176.29	13,852.91
B. Required effort (Line A.2 times 90%)	138,822,458.66	12,467.62
C. Current year expenditures (Line I.E and Line II.B)	185,039,037.34	16,714.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	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 Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2021-22 Actual			2022-23 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	87,214,120.42		87,214,120.42			92,982,737.07
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,154.21		11,154.21			11,057.33
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA 2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	2022-23 P2 Report			2023-24 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	11,057.33		11,057.33	11,139.40		11,139.40
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,057.33			11,139.40
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2022-23 Actual			2023-24 Budget		
1. Homeowners' Exemption (Object 8021)	201,508.38		201,508.38	201,508.00		201,508.00
2. Timber Yield Tax (Object 8022)	.03		.03	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	45,595,238.29		45,595,238.29	46,014,895.00		46,014,895.00
5. Unsecured Roll Taxes (Object 8042)	1,419,680.13		1,419,680.13	1,469,018.00		1,469,018.00
6. Prior Years' Taxes (Object 8043)	767,769.49		767,769.49	766,479.00		766,479.00
7. Supplemental Taxes (Object 8044)	3,085,129.85		3,085,129.85	2,764,646.00		2,764,646.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	8,635,815.00		8,635,815.00	8,793,105.00		8,793,105.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,895,192.81		5,895,192.81	5,369,407.00		5,369,407.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	65,600,333.98	0.00	65,600,333.98	65,379,058.00	0.00	65,379,058.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	65,600,333.98	0.00	65,600,333.98	65,379,058.00	0.00	65,379,058.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,623,010.90			1,607,847.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,800,000.00		5,800,000.00	5,999,995.00		5,999,995.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	5,800,000.00	0.00	7,423,010.90	5,999,995.00	0.00	7,607,842.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	70,615,606.02		70,615,606.02	79,066,259.00		79,066,259.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	279,109.17		279,109.17	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	70,894,715.19	0.00	70,894,715.19	79,066,259.00	0.00	79,066,259.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	218,190,653.05		218,190,653.05	187,175,158.00		187,175,158.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	544,576.28		544,576.28	600,000.00		600,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			87,214,120.42			92,982,737.07
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9913			1.0074
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			92,982,737.07			97,829,793.26
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			65,600,333.98			65,379,058.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,326,879.60			1,336,728.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			34,805,413.99			40,058,577.26
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			34,805,413.99			40,058,577.26
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			251,227.08			339,072.91
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			65,851,561.06			65,718,130.91
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			34,554,186.91			39,719,504.35
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			65,851,561.06			
b. State Subventions (Line D8)			34,554,186.91			
c. Less: Excluded Appropriations (Line C23)			7,423,010.90			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			92,982,737.07			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			92,982,737.07			97,829,793.26
12. Appropriations Subject to the Limit (Line D9d)			92,982,737.07			

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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,771,065.30
2. Contracted general administrative positions not paid through pay roll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- 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) 152,530,774.50

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.78%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,976,021.47
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	47,695.63
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)	588,657.65
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,612,374.75
9. Carry-Forward Adjustment (Part IV, Line F)	1,103,308.99
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,715,683.74
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	125,018,457.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,422,263.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,855,187.17
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	23,684.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,586,419.60
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	217,748.37
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)	14,984,296.09
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	319,272.67
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,582,490.91
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,272,419.91
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)	192,282,240.63
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)	4.48%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.05%
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)	8,612,374.75
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(740,730.89)
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 (3.52%) times Part III, Line B19); zero if negative	1,103,308.99
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.52%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.25%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,103,308.99
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,103,308.99

Approved
indirect
cost rate: 3.52%

Highest
rate used
in any
program: 11.25%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	9,922,782.53	349,281.95	3.52%
01	3010	2,639,652.06	92,915.75	3.52%
01	3212	709.04	24.96	3.52%
01	3213	927,878.52	104,340.71	11.25%
01	3225	16,013.82	563.69	3.52%
01	3305	354,476.00	12,477.55	3.52%
01	3308	49,572.06	1,744.94	3.52%
01	3310	2,313,716.14	81,442.81	3.52%
01	3311	7,669.10	269.95	3.52%
01	3315	72,606.26	2,555.74	3.52%
01	4035	345,474.23	12,160.69	3.52%
01	4127	94,318.40	3,320.01	3.52%
01	4201	27,437.59	548.75	2.00%
01	4203	343,320.75	6,866.42	2.00%
01	5634	19,641.24	691.37	3.52%
01	6010	2,215,528.20	70,348.57	3.18%
01	6128	398,590.03	14,030.37	3.52%
01	6266	642,417.07	22,613.08	3.52%
01	6332	669,657.04	23,571.93	3.52%
01	6388	212,829.98	6,858.02	3.22%
01	6536	8,150.12	286.88	3.52%
01	6537	300,125.05	10,564.40	3.52%
01	6546	779,369.17	27,433.79	3.52%
01	6762	162,103.01	5,706.03	3.52%
01	7311	27,887.91	981.65	3.52%
01	7422	429,829.65	15,130.00	3.52%
01	7435	5,354,454.44	188,476.80	3.52%
01	7810	21,287.45	749.32	3.52%
01	8150	3,919,793.10	137,976.72	3.52%
01	9010	2,912,031.13	10,827.66	0.37%
12	5059	22,287.48	784.52	3.52%
12	6052	14,489.95	510.05	3.52%
12	6053	194,404.77	6,843.05	3.52%
12	6105	2,172,577.88	76,474.74	3.52%
12	9010	75,779.22	2,667.43	3.52%

13	5310	4,272,419.91	150,389.18	3.52%
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Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		215,296.81	215,296.81
2. State Lottery Revenue	8560	2,334,459.71		1,172,101.04	3,506,560.75
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,334,459.71	0.00	1,387,397.85	3,721,857.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,334,459.71		0.00	2,334,459.71
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		412,879.37	412,879.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00		129,925.67	129,925.67
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,334,459.71	0.00	542,805.04	2,877,264.75
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	844,592.81	844,592.81
D. COMMENTS:					
The costs in debt service (7400-7499) are lease payments for instructional materials (iPads).					

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

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

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

	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)	1,807,323.72	82,942.94	12,563,505.89	4,878,857.08	13,477,976.72	0.00	1,224,525.56
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							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	11.69	58.27	89.43	32.60	510.57	510.57	30.04
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	12.70	0.00	.93	8.80	92.00	92.00	153.40
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	17.60	2.00	5.15	2.00			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	41.99	60.27	95.51	43.40	602.57	602.57	183.44

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	75,582.64	0.00	75,582.64	3,802.16		79,384.80
1110	Regular Education, K-12	112,758,709.12	27,632,542.73	140,391,251.85	7,062,332.45		147,453,584.30
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	35,981,080.86	4,740,032.10	40,721,112.96	2,048,461.24		42,769,574.20
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					8,804.52	8,804.52
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,350,344.85	4,350,344.85
----	Other Outgo					3,687,819.59	3,687,819.59
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,662,557.07	1,662,557.07	713,289.22		2,375,846.29
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(307,774.19)		(307,774.19)
----	Total General Fund and Charter Schools Funds Expenditures	148,815,372.62	34,035,131.90	182,850,504.52	9,520,110.88	8,046,968.96	200,417,584.36

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

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	46,353.91	29,228.73	0.00	0.00	0.00	0.00	0.00			0.00	0.00	75,582.64
1110	Regular Education, K-12	97,169,985.73	2,268,953.36	8,043,711.75	1,790,961.10	1,218,014.47	0.00	23,684.89			2,243,397.82	0.00	112,758,709.12
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	28,505,434.46	2,754,094.66	1,507.38	102,734.91	2,762,336.17	1,854,973.28	0.00			0.00	0.00	35,981,080.86
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		125,721,774.10	5,052,276.75	8,045,219.13	1,893,696.01	3,980,350.64	1,854,973.28	23,684.89	0.00	0.00	2,243,397.82	0.00	148,815,372.62

* 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	16,011,847.42	11,420,167.90	200,527.41	27,632,542.73
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,658,225.13	2,057,808.82	1,023,998.15	4,740,032.10
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	1,662,557.07	0.00	0.00	1,662,557.07
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		19,332,629.62	13,477,976.72	1,224,525.56	34,035,131.90

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,586,419.60
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	47,695.63
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,193,769.84
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,827,885.07
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	148,815,372.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	34,035,131.90
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	182,850,504.52
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	4,582,490.91
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,934,342.10
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,516,833.01
D.	Total Direct Charged and Allocated Costs (B3 + C5)	195,367,337.53
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.03%

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

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)	8,804.52				8,804.52
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			4,350,344.85		4,350,344.85
Other Outgo (Objects 1000 - 7999)				3,687,819.59	3,687,819.59
Total Other Costs	8,804.52	0.00	4,350,344.85	3,687,819.59	8,046,968.96

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,185.85)	0.00	(307,774.19)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							249,428.14	186,645.23
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,453.07	0.00	157,385.01	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							20.66	94,726.63
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	150,389.18	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
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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							5.96	1,637.92
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,448.52	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	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	732.78	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							35,281.51	4,175.01
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,185.85	(3,185.85)	307,774.19	(307,774.19)	0.00	0.00	287,184.79	287,184.79

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

30 66506 0000000
Report SEMA
D8ATEX6XA5(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,544.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	882,533.73	0.00	0.00	0.00	1,141,947.44	10,351,543.86		12,376,025.03
2000-2999	Classified Salaries	462,419.23	0.00	0.00	0.00	318,716.06	4,929,246.10		5,710,381.39
3000-3999	Employee Benefits	644,931.83	0.00	0.00	0.00	1,538,559.02	6,627,346.11		8,810,836.96
4000-4999	Books and Supplies	103,486.51	0.00	0.00	0.00	2,311.14	196,610.76		302,408.41
5000-5999	Services and Other Operating Expenditures	2,586,760.32	0.00	41,187.52	0.00	2,072.76	6,151,408.47		8,781,429.07
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,680,131.62	0.00	41,187.52	0.00	3,003,606.42	28,256,155.30	0.00	35,981,080.86
7310	Transfers of Indirect Costs	286.88	0.00	0.00	0.00	13,587.57	122,901.61		136,776.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,740,032.14							4,740,032.14
	Total Indirect Costs and PCR Allocations	4,740,319.02	0.00	0.00	0.00	13,587.57	122,901.61	0.00	4,876,808.20
	TOTAL COSTS	9,420,450.64	0.00	41,187.52	0.00	3,017,193.99	28,379,056.91	0.00	40,857,889.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	166,155.68	10,065.62		176,221.30
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	110,535.53	1,416,139.80		1,526,675.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	104,935.32	861,672.81		966,608.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,311.14	19,364.09		21,675.23
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,072.76	106,569.25		108,642.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	386,010.43	2,413,811.57	0.00	2,799,822.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	13,587.57	84,903.42		98,490.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	13,587.57	84,903.42	0.00	98,490.99
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	399,598.00	2,498,714.99	0.00	2,898,312.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,898,312.99
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	882,533.73	0.00	0.00	0.00	975,791.76	10,341,478.24		12,199,803.73

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

30 66506 0000000
Report SEMA
D8ATEX6XA5(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	462,419.23	0.00	0.00	0.00	208,180.53	3,513,106.30		4,183,706.06
3000-3999	Employee Benefits	644,931.83	0.00	0.00	0.00	1,433,623.70	5,765,673.30		7,844,228.83
4000-4999	Books and Supplies	103,486.51	0.00	0.00	0.00	0.00	177,246.67		280,733.18
5000-5999	Services and Other Operating Expenditures	2,586,760.32	0.00	41,187.52	0.00	0.00	6,044,839.22		8,672,787.06
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,680,131.62	0.00	41,187.52	0.00	2,617,595.99	25,842,343.73	0.00	33,181,258.86
7310	Transfers of Indirect Costs	286.88	0.00	0.00	0.00	0.00	37,998.19		38,285.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,740,032.14							4,740,032.14
	Total Indirect Costs and PCR Allocations	4,740,319.02	0.00	0.00	0.00	0.00	37,998.19	0.00	4,778,317.21
	TOTAL BEFORE OBJECT 8980	9,420,450.64	0.00	41,187.52	0.00	2,617,595.99	25,880,341.92	0.00	37,959,576.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								37,959,576.07
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	51,304.62	0.00	0.00	0.00	0.00	0.00		51,304.62
2000-2999	Classified Salaries	9,760.92	0.00	0.00	0.00	0.00	411,309.42		421,070.34
3000-3999	Employee Benefits	19,349.10	0.00	0.00	0.00	0.00	141,284.77		160,633.87
4000-4999	Books and Supplies	16,099.64	0.00	0.00	0.00	0.00	20,266.43		36,366.07
5000-5999	Services and Other Operating Expenditures	2,010,510.54	0.00	0.00	0.00	0.00	668.11		2,011,178.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,107,024.82	0.00	0.00	0.00	0.00	573,528.73	0.00	2,680,553.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,107,024.82	0.00	0.00	0.00	0.00	573,528.73	0.00	2,680,553.55
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								18,514,785.99
	TOTAL COSTS								21,195,339.54

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-PY)

30 66506 0000000
Report SEMA
D8ATEX6XA5(2022-23)

2021-22 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	32,241,491.84	15,627,162.59
2.	Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	32,241,491.84	15,627,162.59

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	1,510.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	1,510.00

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

SELPA: North Orange (MM)

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

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

If (b) is greater than (a).

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

(c)

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

0.00 (d)

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

If (b) is less than (a).

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

(e)

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

0.00 (f)

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

SECTION 3

Column A

Column B

Column C

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

SELPA: North Orange (MM)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
40,857,889.06		
2,898,312.99		
37,959,576.07	32,241,491.84	
	0.00	
	32,241,491.84	
	0.00	
	0.00	
37,959,576.07	32,241,491.84	5,718,084.23

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

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

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

Actual FY 2022-23	Comparison Year FY 2021-22	Difference
40,857,889.06		
2,898,312.99		
37,959,576.07	32,241,491.84	
	0.00	
	32,241,491.84	
	0.00	
	0.00	
37,959,576.07	32,241,491.84	
1,544.00	1,510.00	
24,585.22	21,351.98	3,233.24

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual
Comparison Year

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

SELPA: North Orange (MM)

	FY 2022-23	FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	21,195,339.54	15,627,162.59	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,627,162.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	21,195,339.54	15,627,162.59	5,568,176.95

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

	Actual FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	21,195,339.54	15,627,162.59	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		15,627,162.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	21,195,339.54	15,627,162.59	
b. Special education unduplicated pupil count	1,544.00	1,510.00	
c. Per capita local expenditures(B2a/ B2b)	13,727.55	10,349.11	3,378.44

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

Robert R. Coghlan, Ph.D.

Contact Name

Assistant Superintendent of Business Services

Title

(714) 447-7412

Telephone Number

robert.coghlan@myfsd.org

Email Address

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

30 66506 0000000
Report SEMA
D8ATEX6XA5(2022-23)

SELPA:

North Orange (MM)

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

SELPA:

North Orange (MM)

Object Code	Description	Adjustments*	Total
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by LEA (LB-B)

30 66506 0000000
Report SEMB
D8ATEX6XA5(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,544.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	877,787.00	0.00	0.00	0.00	1,459,981.00	10,298,194.00		12,635,962.00
2000-2999	Classified Salaries	458,874.00	0.00	0.00	0.00	692,256.00	5,795,981.00		6,947,111.00
3000-3999	Employee Benefits	675,830.00	0.00	0.00	0.00	2,042,741.00	7,554,307.00		10,272,878.00
4000-4999	Books and Supplies	90,000.00	0.00	0.00	0.00	(2,562.00)	50,293.00		137,731.00
5000-5999	Services and Other Operating Expenditures	2,593,830.00	0.00	0.00	0.00	2,900.00	2,454,636.00		5,051,366.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,696,321.00	0.00	0.00	0.00	4,195,316.00	26,153,411.00	0.00	35,045,048.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	50,456.00	94,815.00		145,271.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	50,456.00	94,815.00	0.00	145,271.00
	TOTAL COSTS	4,696,321.00	0.00	0.00	0.00	4,245,772.00	26,248,226.00	0.00	35,190,319.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	877,787.00	0.00	0.00	0.00	1,331,243.00	10,298,194.00		12,507,224.00
2000-2999	Classified Salaries	458,874.00	0.00	0.00	0.00	590,973.00	4,567,980.00		5,617,827.00
3000-3999	Employee Benefits	675,830.00	0.00	0.00	0.00	1,961,114.00	6,738,888.00		9,375,832.00
4000-4999	Books and Supplies	90,000.00	0.00	0.00	0.00	(6,148.00)	50,293.00		134,145.00
5000-5999	Services and Other Operating Expenditures	2,593,830.00	0.00	0.00	0.00	2,900.00	2,454,636.00		5,051,366.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,696,321.00	0.00	0.00	0.00	3,880,082.00	24,109,991.00	0.00	32,686,394.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	37,776.00	0.00		37,776.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	37,776.00	0.00	0.00	37,776.00
	TOTAL BEFORE OBJECT 8980	4,696,321.00	0.00	0.00	0.00	3,917,858.00	24,109,991.00	0.00	32,724,170.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								32,724,170.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	39,398.00	0.00	0.00	0.00	0.00	0.00		39,398.00
2000-2999	Classified Salaries	15,752.00	0.00	0.00	0.00	0.00	264,276.00		280,028.00
3000-3999	Employee Benefits	18,262.00	0.00	0.00	0.00	0.00	169,144.00		187,406.00
4000-4999	Books and Supplies	30,000.00	0.00	0.00	0.00	0.00	20,000.00		50,000.00
5000-5999	Services and Other Operating Expenditures	1,950,330.00	0.00	0.00	0.00	0.00	0.00		1,950,330.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,053,742.00	0.00	0.00	0.00	0.00	453,420.00	0.00	2,507,162.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,053,742.00	0.00	0.00	0.00	0.00	453,420.00	0.00	2,507,162.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								19,554,514.00
	TOTAL COSTS								22,061,676.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,544.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	882,533.73	0.00	0.00	0.00	1,141,947.44	10,351,543.86	0.00		12,376,025.03
2000-2999	Classified Salaries	462,419.23	0.00	0.00	0.00	318,716.06	4,929,246.10	0.00		5,710,381.39
3000-3999	Employee Benefits	644,931.83	0.00	0.00	0.00	1,538,559.02	6,627,346.11	0.00		8,810,836.96
4000-4999	Books and Supplies	103,486.51	0.00	0.00	0.00	2,311.14	196,610.76	0.00		302,408.41
5000-5999	Services and Other Operating Expenditures	2,586,760.32	0.00	41,187.52	0.00	2,072.76	6,151,408.47	0.00		8,781,429.07
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,680,131.62	0.00	41,187.52	0.00	3,003,606.42	28,256,155.30	0.00	0.00	35,981,080.86
7310	Transfers of Indirect Costs	286.88	0.00	0.00	0.00	13,587.57	122,901.61	0.00		136,776.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,740,032.14								4,740,032.14
	Total Indirect Costs	286.88	0.00	0.00	0.00	13,587.57	122,901.61	0.00	0.00	136,776.06
	TOTAL COSTS	4,680,418.50	0.00	41,187.52	0.00	3,017,193.99	28,379,056.91	0.00	0.00	36,117,856.92
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	166,155.68	10,065.62	0.00		176,221.30
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	110,535.53	1,416,139.80	0.00		1,526,675.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	104,935.32	861,672.81	0.00		966,608.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,311.14	19,364.09	0.00		21,675.23
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,072.76	106,569.25	0.00		108,642.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	386,010.43	2,413,811.57	0.00	0.00	2,799,822.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	13,587.57	84,903.42	0.00		98,490.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	13,587.57	84,903.42	0.00	0.00	98,490.99
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	399,598.00	2,498,714.99	0.00	0.00	2,898,312.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									2,898,312.99

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	882,533.73	0.00	0.00	0.00	975,791.76	10,341,478.24	0.00		12,199,803.73
2000-2999	Classified Salaries	462,419.23	0.00	0.00	0.00	208,180.53	3,513,106.30	0.00		4,183,706.06
3000-3999	Employee Benefits	644,931.83	0.00	0.00	0.00	1,433,623.70	5,765,673.30	0.00		7,844,228.83
4000-4999	Books and Supplies	103,486.51	0.00	0.00	0.00	0.00	177,246.67	0.00		280,733.18
5000-5999	Services and Other Operating Expenditures	2,586,760.32	0.00	41,187.52	0.00	0.00	6,044,839.22	0.00		8,672,787.06
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,680,131.62	0.00	41,187.52	0.00	2,617,595.99	25,842,343.73	0.00	0.00	33,181,258.86
7310	Transfers of Indirect Costs	286.88	0.00	0.00	0.00	0.00	37,998.19	0.00		38,285.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,740,032.14								4,740,032.14
	Total Indirect Costs	286.88	0.00	0.00	0.00	0.00	37,998.19	0.00	0.00	38,285.07
	TOTAL BEFORE OBJECT 8980	4,680,418.50	0.00	41,187.52	0.00	2,617,595.99	25,880,341.92	0.00	0.00	33,219,543.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									33,219,543.93
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	51,304.62	0.00	0.00	0.00	0.00	0.00	0.00		51,304.62
2000-2999	Classified Salaries	9,760.92	0.00	0.00	0.00	0.00	411,309.42	0.00		421,070.34
3000-3999	Employee Benefits	19,349.10	0.00	0.00	0.00	0.00	141,284.77	0.00		160,633.87
4000-4999	Books and Supplies	16,099.64	0.00	0.00	0.00	0.00	20,266.43	0.00		36,366.07
5000-5999	Services and Other Operating Expenditures	2,010,510.54	0.00	0.00	0.00	0.00	668.11	0.00		2,011,178.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,107,024.82	0.00	0.00	0.00	0.00	573,528.73	0.00	0.00	2,680,553.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,107,024.82	0.00	0.00	0.00	0.00	573,528.73	0.00	0.00	2,680,553.55

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

30 66506 0000000
Report SEMB
D8ATEX6XA5(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									18,514,785.99
	TOTAL COSTS									21,195,339.54

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: **North Orange (MM)**

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

30 66506 0000000
Report SEMB
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SELPA: **North Orange (MM)**

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

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

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

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)30 66506 0000000
Report SEMB
D8ATEX6XA5(2022-23)

SELPA: North Orange (MM)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A

Budgeted
Amounts
(LB-B
Worksheet)
FY 2023-24

35,190,319.00

2,466,149.00

32,724,170.00

32,724,170.00

Column B

Actual
Expenditures
Comparison
Year
FY 2022-23

33,219,543.93

0.00

33,219,543.93

0.00

0.00

33,219,543.93

Column C

Difference
(A - B)

(495,373.93)

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

Budgeted
Amounts
FY 2023-24

35,190,319.00

2,466,149.00

32,724,170.00

32,724,170.00

1,544.00

21,194.41

Comparison
Year
FY 2022-23

33,219,543.93

0.00

33,219,543.93

0.00

0.00

33,219,543.93

1,544.00

21,515.25

Difference

(320.84)

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)30 66506 0000000
Report SEMB
D8ATEX6XA5(2022-23)

SELPA: North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison	
		FY 2023-24	FY 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	22,061,676.00	21,195,339.54	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		21,195,339.54	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	22,061,676.00	21,195,339.54	866,336.46
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.				
		Budget	Comparison	
		FY 2023-24	FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	22,061,676.00	21,195,339.54	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		21,195,339.54	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	22,061,676.00	21,195,339.54	
	b. Special education unduplicated pupil count	1,544.00	1,544.00	
	c. Per capita local expenditures (B2a/B2b)	14,288.65	13,727.55	561.10
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.				

Robert R. Coghlan, Ph.D

Contact Name

Assistant Superintendent of Business Services

Title

(714) 447-7412

Telephone Number

robert_coghlan@myfisd.org

Email Address

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by SELPA (SB-B)

SELPA:

North Orange (MM)

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by SELPA (SB-B)

SELPA:

North Orange (MM)

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

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