

# **2022-23**

# **Unaudited Actuals**

# **Financial Report**



**Business Services**

**September 12, 2023**

Publication Information

Hemet Unified School District Office  
1791 W. Acacia Avenue, Hemet, CA 92545  
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

[www.hemetusd.org](http://www.hemetusd.org)



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# 2022-23 UNAUDITED ACTUALS

## YEAR IN REVIEW

### REVENUE

At the start of the 2022-23 year, combined general fund revenues were projected at \$379.8 million. By First Interim, revenue projections increased to \$510.3 million to reflect the 6.7% COLA augmentation as well as the one-time block grants: Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. Projected revenues in the Second Interim report stayed relatively flat at \$509.6 million. As we neared the end of the 2022-23 year, revenue projections reported in the District's Estimated Actuals report decreased by \$34.3 million for a total of \$475.4 million. The decrease was due to expected reductions to the one-time block grants as well as the unearned revenue component of restricted funds that the District received in response to COVID-19. In the District's Unaudited Actuals Financial Report, final year end revenues for the combined general fund for the year ending June 30, 2023 are reported at \$482.0 million, an increase of approximately \$6.7 million from June estimates. Throughout the year, revenues fluctuated as a result of proposed legislation, updated capture rate assumptions, and under continued spending of one-time COVID-19 funds. As the fiscal year is closed, revenue is recognized as allocated as earned even if cash has not yet been received.

### EXPENDITURES

Year-end expenditures for the combined general fund total \$393.7 million. Projected expenditures, like revenues, also fluctuate throughout the year. Revisions to expenditure budgets were made at First and Second Interim as assumptions were updated under state and local guidance. Overall, year-end expenditures were \$2.3 million less than what was originally anticipated in the district's adopted budget approved in June 2022.

In the Unaudited Actuals report, final combined general fund expenditures are reported at \$393.7 million, a decrease of approximately 3.9% from expenditure levels anticipated in Estimated Actuals, which were included with the district's adopted budget approved in June 2023.



# 2022-23 UNAUDITED ACTUALS

## ENDING FUND BALANCE

At the start of the 2022-23 year, the District anticipated the ending balance for the combined general fund would be about \$78.9 million based on a beginning balance of \$95.1 million. By the Estimated Actuals report presented in June, changes to revenue and expenditure projections throughout the year had brought the general fund's anticipated ending balance to \$171.5 million. After accounting for all 2022-23 expenditures and revenues, the final combined general fund ending balance for the year ending June 30, 2023 is now reported at \$194.1 million, an increase of \$22.6 million from June estimates. The District increase in the ending fund balance is due to a reduction in expenses in some areas due to timing of large-scale projects, but it is mostly due to a change in assumptions surrounding the one-time block grants and a slight uptick in attendance, causing an \$11.9 million increase in fund balance.

Unrestricted General Fund	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
Revenues	285,463,405	302,987,222	305,357,274	304,931,332	308,569,183
Expenses/Uses	297,192,365	301,219,427	300,141,383	277,291,785	277,954,389
Change in Fund Balance	(11,728,960)	1,767,795	5,215,891	27,639,547	30,614,794
Beginning Fund Balance	71,799,478	73,666,877	73,666,877	73,666,877	73,666,877
Ending Fund Balance	60,070,518	75,434,672	78,882,768	101,306,424	104,281,671

Restricted General Fund	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
Revenues	94,351,064	207,309,242	204,276,481	170,429,626	173,459,939
Expenses/Uses	98,840,482	207,586,912	204,686,259	132,335,885	115,788,156
Change in Fund Balance	(4,489,418)	(277,670)	(409,778)	38,093,741	57,671,783
Beginning Fund Balance	23,338,520	32,098,594	32,098,594	32,098,594	32,098,594
Ending Fund Balance	18,849,102	31,820,924	31,688,816	70,192,335	89,770,377

Combined General Fund	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
Revenues	379,814,469	510,296,464	509,633,755	475,360,958	482,029,122
Expenses/Uses	396,032,847	508,806,339	504,827,642	409,627,670	393,742,545
Change in Fund Balance	(16,218,378)	1,490,125	4,806,113	65,733,288	88,286,577
Beginning Fund Balance	95,137,998	105,765,472	105,765,472	105,765,472	105,765,472
Ending Fund Balance	78,919,620	107,255,597	110,571,584	171,498,760	194,052,048



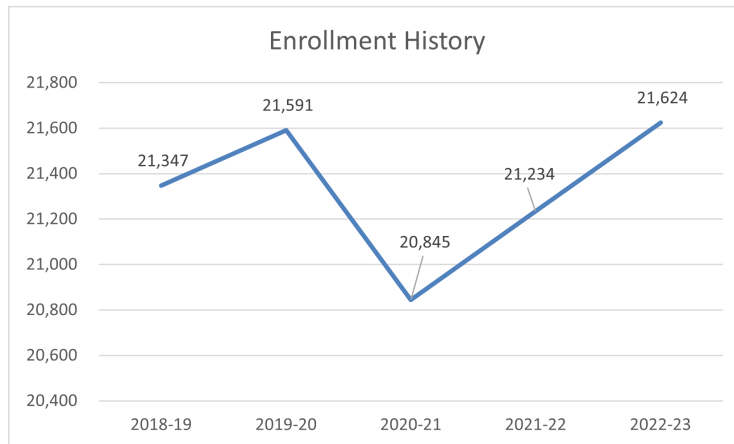
# 2022-23 UNAUDITED ACTUALS

## ENROLLMENT AND STUDENT ATTENDANCE

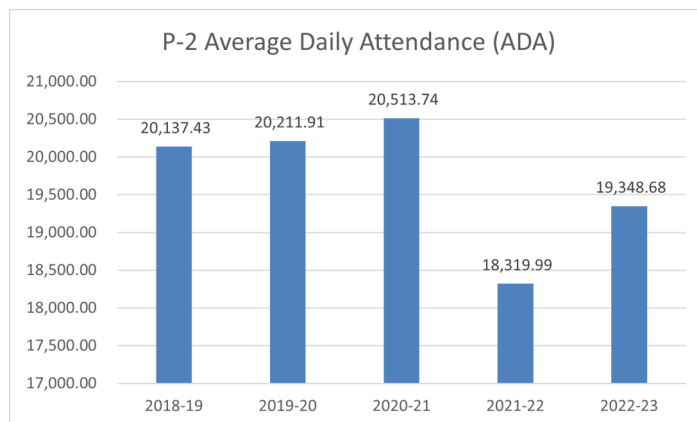
The majority of revenues in the general fund are based on student attendance, enrollment and the District's unduplicated pupil percentage (UPP). The 2022-23 fiscal year was the first year that school districts were allowed to use the better of current year, prior year, or a three-prior-year average of student attendance. The P-2 Average Daily Attendance (ADA) for 2022-23 was 19,348.68. The District's single-year UPP was 87.26% of enrollment.

### Five-Year and ADA History

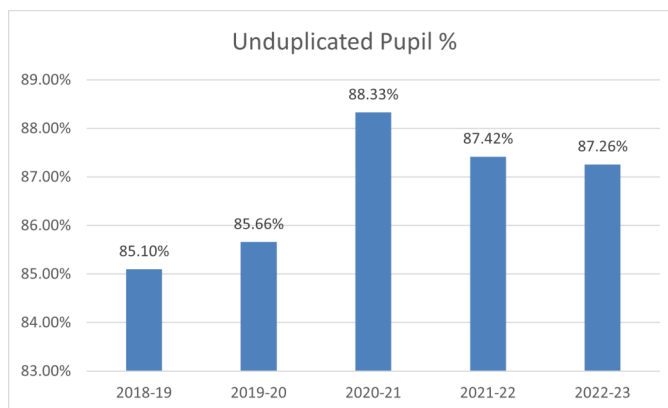
Fiscal Year	October CalPADS Enrollment	Change
2018-19	21,347	1.05%
2019-20	21,591	1.14%
2020-21	20,845	-3.46%
2021-22	21,234	1.87%
2022-23	21,624	1.84%



Fiscal Year	P-2 ADA	Change
2018-19	20,137.43	0.54%
2019-20	20,211.91	0.37%
2020-21	20,513.74*	1.49%
2021-22	18,319.99	-10.69%
2022-23	19,348.68	5.62%



\*Includes 301.83 ADA from Baypoint Charter



# COMBINED GENERAL FUND

## CHANGES FROM ESTIMATED ACTUALS REPORT APPROVED ON JUNE 20, 2023

- Revenues and Other Sources/Transfers In: Increase of \$6.7 million
- Expenditures/Other Uses: Decrease of \$15.9 million
- Ending Fund Balance: Increased by \$22.6 million

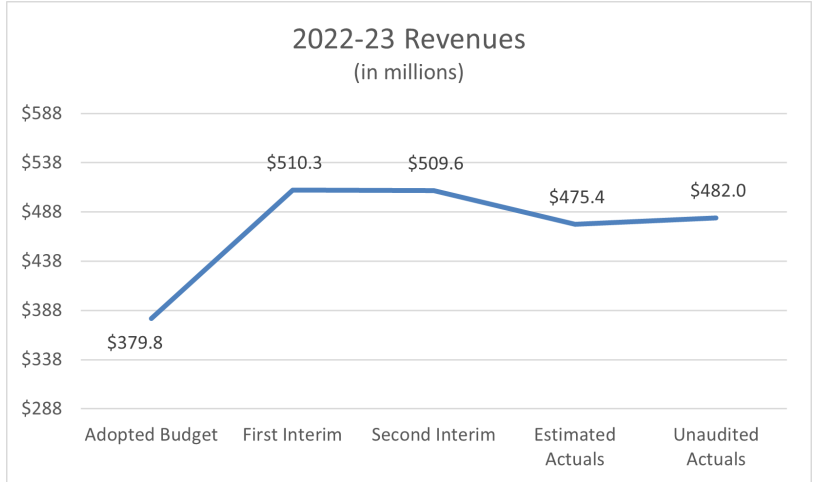
### REVENUES

Hemet Unified School District’s combined general fund revenues and transfers in from other funds totaled \$482.0 million for the year ending June 30, 2023. This was \$6.7 million more than was projected in the district’s Estimated Actuals report presented to the Governing Board in June 2023 and is mostly due to a change in assumptions surrounding one-time block grants, supported by the State Budget, and a slight uptick in attendance.

#### Local Control Funding Formula (LCFF)

The District earned \$293.0 million in LCFF revenues for the 2022-23 year. LCFF revenues made up

60.8% of all revenue received, earned or transferred into the District’s general fund in 2022-23. Final LCFF revenues were \$3.0 million higher than the Estimated Actuals projections due to a P-2 attendance revision incorporating credit previously excluded for snow days. The final LCFF revenue number includes \$17.3 million in Prop 30 - Education Protection Act funding and \$44.4 million in local property taxes. The balance comes in the form of state aid. According to



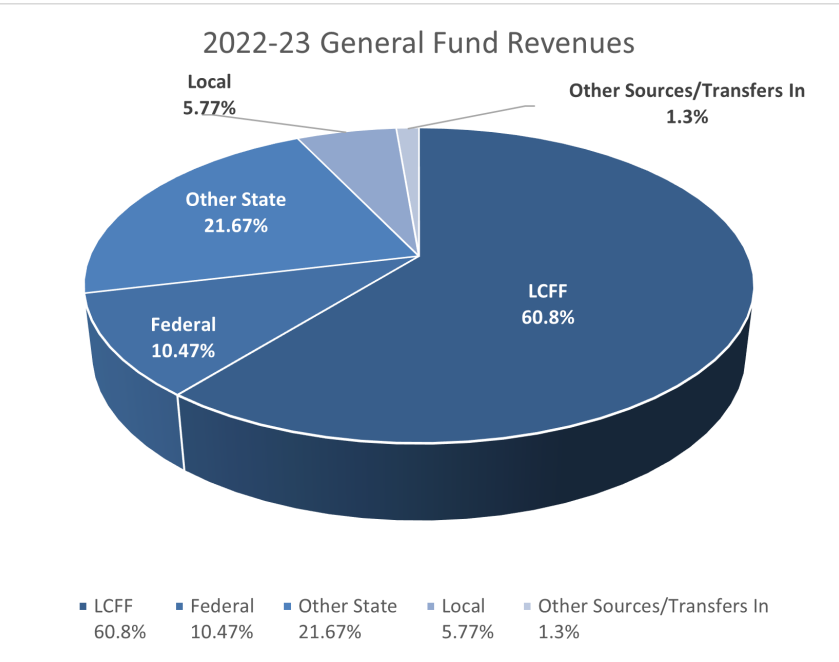
the final LCFF calculation for 2022-23, approximately \$81.1 million of the district’s total LCFF revenues can be attributed to supplemental and concentration grants.

#### Federal Revenue

For the year ending June 30, 2023, District federal funding amounted to \$50.5 million or 10.47% of total general fund revenue and transfers in. Federal revenues were received for COVID-19 relief, Title I, Title II, and other Title programs as well as for special education, career technical education, expanded learning opportunities afterschool programs, Headstart, MediCal Billing, FEMA and School-Based MediCal Administrative Activities (SMAA) reimbursements. Total federal revenues at year end were \$9.4 million less than June estimates. This is due to June estimates conservatively projecting to fully expend remaining COVID-19 relief.

#### Other State Revenue

Other state revenues in the general fund totaled



<b>LCFF</b>	\$	292,965,072
<b>Federal</b>	\$	50,476,318
<b>Other State</b>	\$	104,462,266
<b>Local Revenue</b>	\$	27,818,468
<b>Other Sources/Transfers In</b>	\$	6,306,998
<b>Total</b>	\$	<b>482,029,122</b>



# COMBINED GENERAL FUND cont'd

\$104.5 million for the 2022-23 year and contributed 21.67% of total revenue to the general fund. Other state revenues were up by \$9.1 million from June estimates. The increase was due to an increase in state revenue related to one-time block grants, supported by the State Budget.

## *Local Revenue*

Local revenues are both restricted and unrestricted. Unrestricted local revenue is received for print shop sales, donations, interest earnings, facilities use, and other miscellaneous sources. Restricted local revenues are received for Special Education as pass-through funding from the Riverside SELPA, redevelopment funds, and small grants from a variety of grantors. Local revenue receipts totaled \$27.8 million in 2022-23. This was \$3.1 million more than projected in June.

## **EXPENDITURES**

Expenditures in the general fund for the year ending June 30, 2023 totaled \$393.7 million. In total, combined general fund expenditures decreased by \$15.9 million from Estimated Actuals.

### *Salaries & Benefits*

In 2022-23, salary and benefits made up a total of 76.42% of total general fund expenditures.

Certificated salaries totaled \$151.6 million, classified salaries were \$63.6 million and employee benefits amounted to \$85.7 million. Salary and benefits costs increased overall by \$38.4 million compared to 2021-22.

Expenditure Category	Amount
Certificated Salaries	151,605,544
Classified Salaries	63,624,148
Employee Benefits	85,686,949
Books and Supplies	18,288,665
Services, Other Op Exp	51,112,519
Capital Outlay	16,414,802
Other Outgo/Indirect Costs	3,387,901
Transfers Out	3,622,017

### *Books & Supplies, Services/Operating Expenditures, and Capital Outlay*

General fund costs for books and supplies are reported at \$18.3 million, a \$0.1 million dollar increase from the prior year.

Services and operating expenses for the 2022-23 year amounted to \$51.1 million. Costs in this category are comprised of utilities, insurance, software and web application licenses, consultants, transfers of direct costs to or from other programs and funds, repairs, and travel. Actual expenses in this category were \$5.1 million less than were previously projected in Estimated Actuals. Savings were spread across a variety of areas, but the majority were related to the timing of routine restricted maintenance repairs falling into the subsequent fiscal year.

Expenditures in this category saw an increase of \$6.9 million from the prior year. Increases were related to conference attendance, utilities, and insurance.

### *Capital Outlay*

Capital Outlay expenditures during 2022-23 in the general fund totaled \$16.4 million. The expenses include HVAC replacements, technology infrastructure improvement for wireless support, asphalt and slurry seal at parking lots, and playgrounds at multiple sites.

### *Other Outgo/Indirect Costs*

Included in the Other Outgo category are debt payments, tuition paid for Hemet USD students enrolled in county programs, and indirect costs. Expenses charged to this category totaled \$4.1 million and include \$3.7 million in debt payments. Debt payments are primarily for Certificates of Participations (COPs) issued in previous years for major construction projects included the Professional Development Service Center, Professional Development Academy and Maintenance facilities.

Indirect costs, a negative expense or credit to general fund expenses, in the Other Outgo/Indirect Costs category amount-





# COMBINED GENERAL FUND cont'd

ed to \$0.7 million and reflect transfers of indirect costs from other district funds including Adult Education, Cafeteria, Child Development and Transportation. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect rate is calculated as a percentage of total expenses, excluding capital outlay and other outgo and is re-calculated annually as part of the year-end closing process. The rate for 2022-23 was 9.18% and will be 6.02% in 2023-24. The calculation for determining the 2024-25 rate can be found on Form ICR in the SACS forms section of this report.

## ***Other Financing Sources/Uses & Contributions***

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources. For fiscal year 2022-23, \$6.3 million was transferred into the general fund from other funds during the year. The transfers came from the Charter School Fund for special education services and the Transportation fund to support Hemet USD student home-to-school transportation.

In 2022-23 transfers out to other funds from the general fund totaled \$3.6 million of which \$2.9 million was transferred to Fund 20, Other Post Employment Benefits Fund and \$0.7 million was transferred to Fund 67, Self-Insurance Fund.

Contributions to restricted resources from the unrestricted general fund are also reported in the Other Financing Sources/Uses category of the District's financial reports. In 2022-23, \$38.7 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education and Routine Maintenance.

## **FUND BALANCE AND CASH**

At the close of the 2022-23 fiscal year, the combined general fund ending balance is reported at \$194.1 million. The ending balance for the unrestricted portion of the general fund is reported at \$104.3 million and the restricted general fund ending balance at \$89.8 million. The net operating surplus for the fiscal year was \$88.3 million dollars.

The unrestricted general fund balance includes \$19.7 million as a reserve for economic uncertainty. This reserve is set by a Governing Board policy at 5% of combined general fund expenses and transfers out. The remaining \$84.6 million is committed and assigned for various future uses including health insurance premiums, Local Control and Accountability Plan (LCAP) priorities, and an offset for future deficits.

<b>Unrestricted General Fund</b>	
<b>Ending Fund Balance Components &amp; Reserves</b>	
5% Reserve (per district fund balance policy)	\$ 19,687,127
H&W Holding Accounts for HTA	1,815,428
LCAP Priorities	16,722,898
Reserve for Deficit Spending	50,074,293
Stores & Revolving Cash	232,222
Other Assignments	15,749,702
<b>Total</b>	<b>\$ 104,281,670</b>

Restricted program balances increased by \$19.6 million from Estimated Actuals projections as reductions to one-time block grants received in the 2022-23 State Budget were re-established along with ongoing allocations for the Expanded Learning Opportunities program. The restricted general fund ending balance is made up of unspent balances in both ongoing and one-time grants that are listed in the table on the following page.

The combined general fund ending balance as of June 30, 2023 was comprised of \$209.1 million in cash reserves held at the county treasury. Accounts receivable at year end totaled \$46.7 million and cash due from other district funds amounted to \$6.6 million. At year end, there was \$23.2 million in accounts payable and \$8.2 million due to other funds. Unearned revenue or revenue that the district received but cannot be accounted for until it is spent according to the terms of the grant for which it was received reported at \$37.1 million on June 30, 2023.



# COMBINED GENERAL FUND cont'd

Components of Restricted General Fund	
Ending Balance	
Expanded Learning Opportunities Program (2600)	\$19,958,043
FEMA (5650)	240,930
Educator Effectiveness (6266)	6,254,454
Lottery: Instructional Materials (6300)	4,056,209
California Community Schools Partnership Act (6331)	107,119
Special Education: Low Incidence	1,388,637
Mental Health-Related Services (6546)	366,548
Special Education Early Intervention Preschool Grant	2,319,773
Arts, Music, and Instructional Materials Discretionary	8,078,188
Child Nutrition: Kitchen Infrastructure Grant (7028)	564,255
Child Nutrition: Food Service Staff Training Funds	116,399
Child Nutrition: KIT Funds (7032)	2,484,142
Classified School Employee Block Grant (7311)	6,821
SB 117 COVID-19 LEA Response Funds (7388)	337,459
A-G Access/Success Grant (7412)	1,494,521
A-G Learning Loss Mitigation Grant (7413)	614,105
Expanded Learning Opportunities (ELO) Grant (7425)	115,971
Expanded Learning Opportunities (ELO) Grant:	539,068
Learning Recovery Emergency Block Grant (7435)	29,378,585
Ethnic Local Studies Grant (7810)	183,746
Routine Restricted Maintenance (8150)	4,803,364
Medi-Cal Reimbursement (9040)	2,829,830
Other Restricted Local (9010)	244,055
Redevelopment (9986)	3,287,298
Total	\$89,769,520



# OTHER DISTRICT FUNDS

## CHARTER SCHOOL FUND

Hemet Unified School District operates the Western Center Academy (WCA) as a dependent charter school. WCA's program focuses on the integration of academics, hands-on and museum discovery learning and serves students in grades 6 through 12. Expenses and revenues for WCA are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the Local Control Funding Formula (LCFF) model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage.

### ENROLLMENT AND STUDENT ATTENDANCE

Official CALPADS data for October 2022 shows WCA with an enrollment of 746 students. The number of students attending WCA grew by 6 over the prior year.

LCFF calculations for WCA are based on the charter school's prior year P-2 ADA along with its Unduplicated Pupil Percentage (UPP). The 2022-23 P-2 ADA for WCA was reported at 707.47. The UPP or percentage of low income, English learners, foster youth and homeless students attending WCA was 54.61% which was below the 55% threshold that would qualify a district or charter school to receive concentration funding.

### REVENUES AND OTHER SOURCES

Charter revenues and other sources for 2022-23 totaled \$12.3 million. WCA received \$8.8 million from LCFF sources. Of the LCFF revenue, \$0.8 million is attributed to the supplemental grant. Federal revenues were received in the amount of \$35,357. WCA reported \$2.7 million in the other state revenue category. The charter school received state revenues for lottery, mandated cost block grant, special education and STRS on-behalf payments as well as \$1.2 million in one-time block grants. Also included in the state revenue category was \$0.7 million the school received for a Charter School Facility Grant that is awarded annually to cover a portion of its building lease costs.

The Western Center Academy received a total of \$0.8 million in local revenue during the 2022-23 year. Local revenues were received for special education, donations, and interest earnings.

### EXPENDITURES AND OTHER USES

Total expenditures and other uses reported in Fund 09 for the 2022-23 year were \$10.4 million. Charter school salaries and benefits totaled \$6.5 million. Lease costs totaled \$1.3 million.

### FUND BALANCE AND CASH

The fund balance in the Charter Special Revenue fund for the year ending June 30, 2023 was \$2.6 million and included \$1.4 million in restricted program balances. The charter fund had a positive cash balance of \$2.6 million as of June 30, 2023.

### CHARTER SCHOOL LOCAL CONTROL AND ACCOUNTABILITY PLANS (LCAP)

Like school districts, charters schools are required to develop Local Control and Accountability Plans (LCAP) that address how they will provide increased and improved services to students that generate charter supplemental and concentration grant funding. Western Center Academy's LCAP for 2022-23 was limited in nature due to the school's low UPP. Because the school receives only supplemental funding it cannot as easily provide school wide solutions to address the needs of its low income, English learners or foster/homeless students. The WCA plan included continued expansion of AP classes, college course offerings, increased/improved access to technology in the classroom, and expanded counseling and health services, as well as continuing to provide students with support in support of students with the objective of improving College and Career Readiness. The cost to implement WCA's plan in 2022-23 was approximately \$1.2 million.



# OTHER DISTRICT FUNDS cont'd

## SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's other major special revenue funds are listed below:

### ADULT EDUCATION (FUND 11)

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. The District continues to be an active member of the MSJC Adult Education Consortium and receives pass-through block grant funding to operate local Adult Education programs. Other local revenue reported in Fund 11 comes from fees and interest earnings. Fund 11 reported a total of \$846,618 in expenses for the year ending June 30, 2023. Revenues amounted to \$838,910.

### CHILD DEVELOPMENT (FUND 12)

This fund is used to account separately for many of the federal, state, and local revenues the district receives to operate child development programs. Hemet Unified School District reports revenues and expenditures related to the State Pre-School program, Family Literacy and a reserve account in Fund 12. In 2022-23, Fund 12 expenses totaled \$2.4 million and revenues were \$2.6 million. At year end, \$483,573 remained in a reserve for the Pre-School program and an additional \$260,573 remained in fund balance from one-time allocations. Because all programs accounted for in Fund 12 are paid on a reimbursable basis, temporary loans from the general fund and the district's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. All loans were fully repaid as of June 30, 2023.

### CAFETERIA (FUND 13)

This fund is used to account for federal, state and local revenues to operate the Nutrition Services program which provides meals and snacks to district students. Hemet Unified School District participates in the National School Lunch Program (NSLP) and the Child and Adult Food Program, and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees for meals paid by students whose families do not qualify for free or reduced meals are collected. Total revenues recorded in Fund 13 for 2022-23 was \$19.7 million and expenses amounted to \$15.8 million. The Cafeteria Fund ending fund balance for the 2022-23 fiscal year is \$7.3 million.

### SPECIAL RESERVE FOR OTHER POST EMPLOYMENT BENEFITS (FUND 20)

This fund is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for its post-employment benefit plan. Amounts in this fund may be transferred back to the general fund for expenditure. This fund was opened by the District in 2012-13. The fund had a balance of \$15.1 million at the beginning of the 2022-23 year. With interest earnings adding \$65,523 to the balance in this account and a transfer in of \$3.2 million, the year-end fund balance is \$18.1 million. The District's post employment benefits liability has been estimated at \$33.1 million based on a June 30, 2023 actuarial report. Because the district does not maintain its OPEB reserve in an irrevocable trust, the funds set aside in Fund 20 do not count toward funding this liability.

## CAPITAL PROJECT FUNDS

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.



# OTHER DISTRICT FUNDS cont'd

## **BUILDING / GENERAL OBLIGATION BONDS (FUND 21)**

This fund is used to account separately for proceeds from the sale of Hemet Unified School District's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. With the passage of Measure X in November 2018, \$119.0 million in bonds have been issued to date and those bond proceeds were deposited into Fund 21. Modernization and New Construction Projects were finished at Idyllwild School, Winchester Elementary, Little Lake Elementary, and Ramona Elementary. A project at Whittier Elementary will start in the 2023-24 fiscal year.

## **CAPITAL FACILITIES (FUND 25)**

This fund is used to account separately for monies received from developers and Community Facilities Districts (CFD).

Developer fees are collected on new developments from individual homeowners or developers. Developer fee revenues in this fund had dropped dramatically from their peak in 2004-05 when the District received \$12.6 million annually. However, revenues have been steadily increasing since 2018-19 and a total of \$11.4 million was received for developer fees in 2022-23 and another \$0.7 million was received in interest earnings. The funds are used to partly mitigate site acquisitions and construction related expenses to the District caused by development within the District and area of development.

Together all revenues developer fees, interest, and refunds reported in Fund 25 amounted to \$14.2 million for the year ending June 30, 2023. Expenses in this account totaled \$7.9 million.

## **STATE SCHOOL FACILITIES (FUND 35)**

This fund is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. The district did not receive any state apportionments and Fund 35 ended the year with a zero balance.

## **SPECIAL RESERVE FOR CAPITAL OUTLAY (FUND 40)**

This fund is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. The funds in Fund 40 are dedicated for capital equipment purchases. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$0.3 million in interest in the 2022-23 fiscal year.

## **DEBT SERVICE FUNDS**

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

## **BOND INTEREST AND REDEMPTION (FUND 51)**

This fund is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the District's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Bond repayments and tax collections related to all general obligation bond measures approved by voters are all processed through Fund 51.

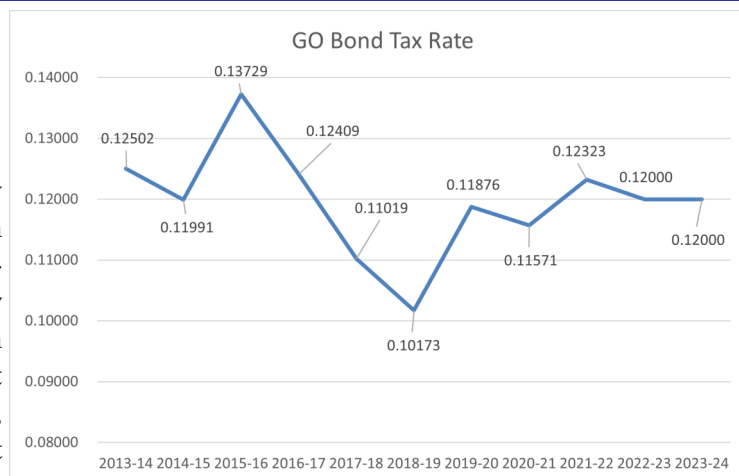
All transactions within Fund 51 are managed solely by Riverside County Auditor-Controller's Office. Revenues are comprised of ad valorem taxes paid by property owners within the District's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2022-23 totaled \$18.7 million. Bond principal and interest payments were \$16.0 million. The balance in Fund 51 at the close of the 2022-23 fiscal year is \$28.3 million. The rate set for tax collections for 2022-23 was 0.12000 and will remain at 0.12000 for 2023-24.



# OTHER DISTRICT FUNDS cont'd

## ENTERPRISE & PROPRIETARY FUNDS

The district maintains one enterprise and two proprietary funds. Fund 63 - Other Enterprise Fund was opened in 2013-14 and is used to account for the business-like activities of the Transportation department. Proprietary funds 67 and 68, are used to account for transactions in the workers compensation and other post employment benefits plans (OPEB) respectively. Fund 68 for OPEB, which was established in 2011-12, is now used to report the pay-as-you-go OPEB costs separate from the worker's compensation plan. Fund 67 and 68 are reported together under Fund 67 in the SACS state financial reporting forms.



### OTHER ENTERPRISE (FUND 63)

This fund is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is also recorded in the enterprise fund, which is not a requirement in the District's other funds.

Revenues for transportation contracts, interest earning and other miscellaneous receipts recorded in Fund 63 during 2022-23 totaled \$21.2 million. Expenditures amounted to \$23.8 million and does not include a transfer back to the general fund to cover the cost of providing transportation services to the District's students that exceeds the amount the general fund receives from the state for student transportation. Expenses and revenues for transportation of the District's students are transferred out of Fund 63 and reported in the general fund as "Transfers of Direct Services" along with field trip and vehicle maintenance charges to other district sites and departments. These "Transfers of Direct Services" result in a negative expenditure amount reported in the Services and Operating Expenses category on the Fund 63 financial reports. Additionally, during the 2022-2023 fiscal year, a significant increase in the Pension Liability led to an increase in expenditure amounts under the employee benefits category due to the offsetting entry when booking the liability.

Because Fund 63 reports transportation financial activities as a business type operation, it is required to include in its financial statements all related liabilities. As a result, included as liabilities for Fund 63 is \$20.5 million for its share of the state PERS pension liabilities, \$2.4 million for OPEB liabilities and another \$87,865 for unused vacation or compensated absences. The pension liabilities offset approximately \$31.6 million in Net Investment in Capital Assets and Restricted Net position in the funds financial statements.

After reporting all required liabilities, the fund showed an ending balance of \$6.3 million. The fund had \$14.5 million in cash at the close of the fiscal year and another \$2.4 million in accounts receivable.

### SELF-INSURANCE (FUND 67)

This fund is used to separate monies received for self-insurance activities from the district's other operating funds. The district is self insured for worker's compensation and self-funds its Post Employment Benefit costs. The district maintains two proprietary accounts—an account for its self-funded worker's compensation plan in Fund 67 and an account for self-funded Other Post Employment Benefits (OPEB) in Fund 68. Fund 68 is a sub-fund of Fund 67 for state reporting purposes. Revenues come from employee payroll deductions and district contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs. This is the pay-as-you-go portion of the OPEB expense.



## OTHER DISTRICT FUNDS cont'd

The Worker's Compensation self-insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2022-23 totaled \$1.9 million and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$2.5 million as of June 30, 2023, are charged to this account. The additional \$1.3 million in expenditures recorded is reflective of the increased incurred-but-not-reported (IBNR) payable that the District is required to book each year. In 2021-22 the payable was \$8.9 million, and in 2022-23 it was booked at \$10.2 million. The IBNR amounts are booked in accordance with the Worker's Compensation actuarial study with an effective date of June 30, 2023. The cash balance in the worker's compensation account at year-end was \$9.8 million.

Fund 68 is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you-go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you-go portion of its OPEB liability and has established a reserve of \$18.1 million in Fund 20.

Expenses in Fund 68 for 2022-23 totaled \$0.8 million. Interest earnings and district contributions totaled \$1.0 million. The balance was transferred to Fund 20 at the close of the year.



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# STATE BUDGET FORMS

**2022-23 UNAUDITED ACTUALS**



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)	55.55%
	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	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$205,607,179.36
	Appropriations Subject to Limit	\$195,090,986.99
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.21%
	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:

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Title  
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For School District:

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E-mail Address

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	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>A. REVENUES</b>							
1) LCFF Sources	292,965,071.65	0.00	292,965,071.65	308,336,998.00	0.00	308,336,998.00	5.2%
2) Federal Revenue	1,301,845.04	49,174,473.19	50,476,318.23	1,111,478.00	32,799,472.00	33,910,950.00	-32.8%
3) Other State Revenue	6,414,138.47	98,047,269.73	104,461,408.20	6,741,613.00	49,758,390.00	56,500,003.00	-45.9%
4) Other Local Revenue	2,383,438.56	25,435,029.24	27,818,467.80	1,242,792.00	21,623,495.00	22,866,287.00	-17.8%
5) TOTAL, REVENUES	303,064,493.72	172,656,772.16	475,721,265.88	317,432,881.00	104,181,357.00	421,614,238.00	-11.4%
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	110,843,543.56	40,762,000.18	151,605,543.74	134,177,110.00	39,033,682.00	173,210,792.00	14.3%
2) Classified Salaries	35,939,334.21	27,684,814.17	63,624,148.38	44,648,140.00	28,932,926.00	73,581,066.00	15.6%
3) Employee Benefits	50,752,625.41	34,934,323.86	85,686,949.27	61,515,205.00	38,488,510.00	100,003,715.00	16.7%
4) Books and Supplies	8,718,112.86	9,570,552.16	18,288,665.02	17,201,893.00	37,417,179.00	54,619,072.00	198.6%
5) Services and Other Operating Expenditures	34,269,937.43	16,842,581.31	51,112,518.74	38,054,630.00	20,472,596.00	58,527,226.00	14.5%
6) Capital Outlay	1,138,465.25	15,276,337.10	16,414,802.35	7,155,128.00	22,581,393.00	29,736,521.00	81.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	407,024.00	3,675,434.08	4,082,458.08	0.00	3,743,337.00	3,743,337.00	-8.3%
8) Other Outgo - Transfers of Indirect Costs	(6,357,738.17)	5,663,181.13	(694,557.04)	(6,248,639.00)	5,502,659.00	(745,980.00)	7.4%
9) TOTAL, EXPENDITURES	235,711,304.55	154,409,223.99	390,120,528.54	296,503,467.00	196,172,282.00	492,675,749.00	26.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>	67,353,189.17	18,247,548.17	85,600,737.34	20,929,414.00	(91,990,925.00)	(71,061,511.00)	-183.0%
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	5,504,689.15	802,309.00	6,306,998.15	5,278,979.00	795,410.00	6,074,389.00	-3.7%
b) Transfers Out	3,528,426.73	93,589.86	3,622,016.59	500,000.00	0.00	500,000.00	-86.2%
2) Other Sources/Uses							
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(38,714,658.00)	38,714,658.00	0.00	(62,759,653.00)	52,759,653.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	(36,738,395.58)	39,423,377.14	2,684,981.56	(47,980,674.00)	53,555,063.00	5,574,389.00	107.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>	30,614,793.59	57,670,925.31	88,285,718.90	(27,051,260.00)	(38,435,862.00)	(65,487,122.00)	-174.2%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	73,666,877.29	32,098,594.29	105,765,471.58	104,281,670.88	89,769,519.60	194,051,190.48	83.5%
b) Audit Adjustments	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)	
c) As of July 1 - Audited (F1a + F1b)			73,666,877.29	32,098,594.29	105,765,471.58	104,281,670.88	89,769,519.60	194,051,190.48	83.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,666,877.29	32,098,594.29	105,765,471.58	104,281,670.88	89,769,519.60	194,051,190.48	83.5%
2) Ending Balance, June 30 (E + F1e)			104,281,670.88	89,769,519.60	194,051,190.48	77,230,410.88	51,333,657.60	128,564,068.48	-33.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	207,222.09	0.00	207,222.09	207,222.09	0.00	207,222.09	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	89,769,519.80	89,769,519.80	0.00	51,362,380.00	51,362,380.00	-42.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	68,612,619.98	0.00	68,612,619.98	32,612,368.79	0.00	32,612,368.79	-52.5%
HTA H&W Holding	0000	9760	1,815,428.00		1,815,428.00			0.00	
LCAP Priorities (Carryover)	0000	9760	16,722,898.00		16,722,898.00			0.00	
Offset for Future Deficits	0000	9760	50,074,293.98		50,074,293.98			0.00	
HTA H&W Holding	0000	9760			0.00	1,815,428.00		1,815,428.00	
Offset for Future Deficits	0000	9760			0.00	30,796,940.79		30,796,940.79	
d) Assigned									
Other Assignments		9780	15,749,701.81	0.00	15,749,701.81	19,727,033.00	0.00	19,727,033.00	25.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,687,127.00	0.00	19,687,127.00	24,658,787.00	0.00	24,658,787.00	25.3%
Unassigned/Unappropriated Amount		9790	0.00	(.20)	(.20)	0.00	(28,722.40)	(28,722.40)	14,361,100.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	116,967,915.60	96,629,635.04	213,597,550.64				
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,528,268.07)	0.00	(4,528,268.07)				
b) in Banks		9120	3,649.04	0.00	3,649.04				
c) in Revolving Cash Account		9130	12,769.94	0.00	12,769.94				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	927,845.44	45,770,583.57	46,698,429.01				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	5,852,394.92	802,562.36	6,654,957.28				
6) Stores		9320	207,222.09	0.00	207,222.09				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			119,443,528.96	143,202,780.97	262,646,309.93				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	8,398,044.43	14,833,320.35	23,231,364.78				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	6,763,813.65	1,462,167.05	8,225,980.70				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	37,137,773.97	37,137,773.97				
6) TOTAL, LIABILITIES			15,161,858.08	53,433,261.37	68,595,119.45				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30			104,281,670.88	89,769,519.60	194,051,190.48				
(must agree with line F2) (G10 + H2) - (I6 + J2)									
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	231,619,363.00	0.00	231,619,363.00	212,866,522.00	0.00	212,866,522.00	-8.1%
Education Protection Account State Aid - Current Year		8012	17,290,533.00	0.00	17,290,533.00	60,199,967.00	0.00	60,199,967.00	248.2%
State Aid - Prior Years		8019	(373,567.14)	0.00	(373,567.14)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	316,844.80	0.00	316,844.80	321,078.00	0.00	321,078.00	1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	39,552,403.61	0.00	39,552,403.61	35,231,142.00	0.00	35,231,142.00	-10.9%
Unsecured Roll Taxes		8042	1,683,626.16	0.00	1,683,626.16	1,681,121.00	0.00	1,681,121.00	-0.1%

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)	
Prior Years' Taxes		8043	1,911,572.11	0.00	1,911,572.11	1,958,152.00	0.00	1,958,152.00	2.4%
Supplemental Taxes		8044	1,894,386.66	0.00	1,894,386.66	1,013,402.00	0.00	1,013,402.00	-46.5%
Education Revenue Augmentation Fund (ERAF)		8045	(4,124,397.31)	0.00	(4,124,397.31)	(3,662,126.00)	0.00	(3,662,126.00)	-11.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,632,881.76	0.00	4,632,881.76	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			294,403,646.65	0.00	294,403,646.65	309,609,258.00	0.00	309,609,258.00	5.2%
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	(1,438,575.00)	0.00	(1,438,575.00)	(1,272,260.00)	0.00	(1,272,260.00)	-11.6%
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			292,965,071.65	0.00	292,965,071.65	308,336,998.00	0.00	308,336,998.00	5.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,706,586.14	4,706,586.14	0.00	5,208,973.00	5,208,973.00	10.7%
Special Education Discretionary Grants		8182	0.00	559,154.12	559,154.12	0.00	366,094.00	366,094.00	-34.5%
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	79,057.56	0.00	79,057.56	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	5,618.70	5,618.70	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,874,989.90	1,874,989.90	0.00	1,935,596.00	1,935,596.00	3.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		8,274,702.26	8,274,702.26		8,816,147.00	8,816,147.00	6.5%
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		999,940.12	999,940.12		996,970.00	996,970.00	-0.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		397,344.68	397,344.68		365,292.00	365,292.00	-8.1%

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)	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630								
Other NCLB / Every Student Succeeds Act		8290		1,800,797.69	1,800,797.69		1,099,747.00	1,099,747.00	-38.9%
				259,636.00	259,636.00		329,459.00	329,459.00	26.9%
Career and Technical Education	3500-3599	8290							
	All Other	8290	1,222,787.48	30,295,703.58	31,518,491.06	1,111,478.00	13,681,194.00	14,792,672.00	-53.1%
All Other Federal Revenue			1,301,845.04	49,174,473.19	50,476,318.23	1,111,478.00	32,799,472.00	33,910,950.00	-32.8%
TOTAL, FEDERAL REVENUE									
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		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	2,484,142.00	2,484,142.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	833,302.00	0.00	833,302.00	823,105.00	0.00	823,105.00	-1.2%
Lottery - Unrestricted and Instructional Materials		8560	3,861,161.47	1,938,470.57	5,799,632.04	3,404,309.00	1,349,715.00	4,754,024.00	-18.0%
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		5,300,857.53	5,300,857.53		3,659,135.00	3,659,135.00	-31.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		280,373.88	280,373.88		159,671.00	159,671.00	-43.1%
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		1,264,214.28	1,264,214.28		1,073,942.00	1,073,942.00	-15.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,719,675.00	86,779,211.47	88,498,886.47	2,514,199.00	43,515,927.00	46,030,126.00	-48.0%
TOTAL, OTHER STATE REVENUE			6,414,138.47	98,047,269.73	104,461,408.20	6,741,613.00	49,758,390.00	56,500,003.00	-45.9%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	5,018,729.28	5,018,729.28	0.00	4,253,345.00	4,253,345.00	-15.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	(135.84)	0.00	(135.84)	0.00	0.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	137,291.60	0.00	137,291.60	175,000.00	0.00	175,000.00	27.5%
Interest		8660	1,135,909.11	0.00	1,135,909.11	275,000.00	0.00	275,000.00	-75.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,300,866.80)	0.00	(2,300,866.80)	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	78,217.46	0.00	78,217.46	75,000.00	0.00	75,000.00	-4.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,333,023.03	3,614,602.70	6,947,625.73	717,792.00	901,200.00	1,618,992.00	-76.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	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		16,801,697.26	16,801,697.26		16,468,950.00	16,468,950.00	-2.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,383,438.56	25,435,029.24	27,818,467.80	1,242,792.00	21,623,495.00	22,866,287.00	-17.8%
TOTAL, REVENUES			303,064,493.72	172,656,772.16	475,721,265.88	317,432,881.00	104,181,357.00	421,614,238.00	-11.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	89,020,883.59	28,152,394.70	117,173,278.29	109,478,348.00	25,020,009.00	134,498,357.00	14.8%
Certificated Pupil Support Salaries		1200	6,684,771.17	6,994,345.38	13,679,116.55	6,983,288.00	8,148,008.00	15,131,296.00	10.6%
Certificated Supervisors' and Administrators' Salaries		1300	12,539,772.24	3,433,034.07	15,972,806.31	14,829,095.00	3,460,993.00	18,290,088.00	14.5%
Other Certificated Salaries		1900	2,598,116.56	2,182,226.03	4,780,342.59	2,886,379.00	2,404,672.00	5,291,051.00	10.7%
TOTAL, CERTIFICATED SALARIES			110,843,543.56	40,762,000.18	151,605,543.74	134,177,110.00	39,033,682.00	173,210,792.00	14.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,537,854.41	11,626,478.46	14,164,332.87	3,344,963.00	13,741,630.00	17,086,593.00	20.6%
Classified Support Salaries		2200	12,231,588.71	6,600,610.13	18,832,198.84	15,811,579.00	5,564,100.00	21,375,679.00	13.5%
Classified Supervisors' and Administrators' Salaries		2300	4,191,196.12	944,483.52	5,135,679.64	4,813,023.00	721,637.00	5,534,660.00	7.8%
Clerical, Technical and Office Salaries		2400	12,435,094.08	2,708,143.74	15,143,237.82	14,726,216.00	1,862,936.00	16,589,152.00	9.5%
Other Classified Salaries		2900	4,543,600.89	5,805,098.32	10,348,699.21	5,952,359.00	7,042,623.00	12,994,982.00	25.6%
TOTAL, CLASSIFIED SALARIES			35,939,334.21	27,684,814.17	63,624,148.38	44,648,140.00	28,932,926.00	73,581,066.00	15.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	20,330,462.13	18,677,822.46	39,008,284.59	25,302,575.00	19,561,998.00	44,864,573.00	15.0%
PERS		3201-3202	8,542,209.93	6,495,451.82	15,037,661.75	12,025,508.00	8,177,635.00	20,203,143.00	34.4%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	4,160,806.88	2,726,502.39	6,887,309.27	5,416,956.00	2,885,962.00	8,302,918.00	20.6%
		3401-3402	15,193,400.71	5,916,855.81	21,110,256.52	16,460,401.00	7,033,727.00	23,494,128.00	11.3%

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)	
Unemployment Insurance		3501-3502	724,399.65	330,084.79	1,054,484.44	89,407.00	33,977.00	123,384.00	-88.3%
Workers' Compensation		3601-3602	1,099,508.21	513,871.87	1,613,380.08	1,376,966.00	523,344.00	1,900,310.00	17.8%
OPEB, Allocated		3701-3702	637,006.12	273,734.72	910,740.84	765,643.00	271,867.00	1,037,510.00	13.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	64,831.78	0.00	64,831.78	77,749.00	0.00	77,749.00	19.9%
TOTAL, EMPLOYEE BENEFITS			50,752,625.41	34,934,323.86	85,686,949.27	61,515,205.00	38,488,510.00	100,003,715.00	16.7%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	118,273.64	2,238,182.78	2,356,456.42	0.00	1,753,000.00	1,753,000.00	-25.6%
Books and Other Reference Materials		4200	341,588.29	318,303.87	659,892.16	306,610.00	1,068,886.00	1,375,496.00	108.4%
Materials and Supplies		4300	7,307,776.19	5,325,320.18	12,633,096.37	7,242,065.00	33,934,536.00	41,176,601.00	225.9%
Noncapitalized Equipment		4400	949,952.69	1,688,745.33	2,638,698.02	9,653,218.00	660,757.00	10,313,975.00	290.9%
Food		4700	522.05	0.00	522.05	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,718,112.86	9,570,552.16	18,288,665.02	17,201,893.00	37,417,179.00	54,619,072.00	198.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,175,103.22	2,175,103.22	0.00	3,638,781.00	3,638,781.00	67.3%
Travel and Conferences		5200	850,239.99	616,162.00	1,466,401.99	1,345,926.00	780,516.00	2,126,442.00	45.0%
Dues and Memberships		5300	171,000.94	18,544.72	189,545.66	165,878.00	1,000.00	166,878.00	-12.0%
Insurance		5400 - 5450	2,453,472.97	59.00	2,453,531.97	2,901,000.00	0.00	2,901,000.00	18.2%
Operations and Housekeeping Services		5500	7,663,805.38	54,084.68	7,717,890.06	7,219,380.00	15,000.00	7,234,380.00	-6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,576,544.12	688,831.20	3,265,375.32	2,871,755.00	910,992.00	3,782,747.00	15.8%
Transfers of Direct Costs		5710	(177,392.00)	177,392.00	0.00	(166,276.00)	166,276.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,534,486.55	802,143.32	8,336,629.87	7,822,764.00	498,328.00	8,321,092.00	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	12,046,227.68	12,245,573.91	24,291,801.59	14,745,956.00	14,439,503.00	29,185,459.00	20.1%
Communications		5900	1,151,551.80	64,687.26	1,216,239.06	1,148,247.00	22,200.00	1,170,447.00	-3.8%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			34,269,937.43	16,842,581.31	51,112,518.74	38,054,630.00	20,472,596.00	58,527,226.00	14.5%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	157,860.00	157,860.00	0.00	23,659.00	23,659.00	-85.0%
Land Improvements		6170	0.00	968,827.09	968,827.09	0.00	5,000,000.00	5,000,000.00	416.1%
Buildings and Improvements of Buildings		6200	652,559.48	13,535,959.57	14,188,519.05	6,708,131.00	14,693,592.00	21,401,723.00	50.8%
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	485,905.77	546,512.37	1,032,418.14	446,997.00	2,864,142.00	3,311,139.00	220.7%
Equipment Replacement		6500	0.00	67,178.07	67,178.07	0.00	0.00	0.00	-100.0%

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)	
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			1,138,465.25	15,276,337.10	16,414,802.35	7,155,128.00	22,581,393.00	29,736,521.00	81.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	2,002.00	0.00	2,002.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	405,022.00	0.00	405,022.00	0.00	0.00	0.00	-100.0%
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	0.00	1,451,072.18	1,451,072.18	0.00	1,367,468.00	1,367,468.00	-5.8%
Other Debt Service - Principal		7439	0.00	2,224,361.90	2,224,361.90	0.00	2,375,869.00	2,375,869.00	6.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			407,024.00	3,675,434.08	4,082,458.08	0.00	3,743,337.00	3,743,337.00	-8.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,663,181.13)	5,663,181.13	0.00	(5,502,659.00)	5,502,659.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(694,557.04)	0.00	(694,557.04)	(745,980.00)	0.00	(745,980.00)	7.4%

Description	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F		
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,357,738.17)	5,663,181.13	(694,557.04)	(6,248,639.00)	5,502,659.00	(745,980.00)	7.4%
TOTAL EXPENDITURES			235,711,304.55	154,409,223.99	390,120,528.54	296,503,467.00	196,172,282.00	492,675,749.00	26.3%
<b>INTERFUND TRANSFERS</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,504,689.15	802,309.00	6,306,998.15	5,278,979.00	795,410.00	6,074,389.00	-3.7%
(a) TOTAL, INTERFUND TRANSFERS IN			5,504,689.15	802,309.00	6,306,998.15	5,278,979.00	795,410.00	6,074,389.00	-3.7%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	3,528,426.73	93,589.86	3,622,016.59	500,000.00	0.00	500,000.00	-86.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,528,426.73	93,589.86	3,622,016.59	500,000.00	0.00	500,000.00	-86.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	2022-23 Unaudited Actuals		2023-24 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(d) TOTAL - USES	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>						
Contributions from Unrestricted Revenues	(38,714,658.12)	38,714,658.12	(52,759,653.00)	52,759,653.00	0.00	0.0%
Contributions from Restricted Revenues	.12	(.12)	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	(38,714,658.00)	38,714,658.00	(52,759,653.00)	52,759,653.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>	(36,738,395.56)	39,423,377.14	(47,980,674.00)	53,555,063.00	5,574,389.00	107.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	292,965,071.65	0.00	292,965,071.65	308,336,998.00	0.00	308,336,998.00	5.2%
2) Federal Revenue		8100-8299	1,301,845.04	49,174,473.19	50,476,318.23	1,111,478.00	32,799,472.00	33,910,950.00	-32.8%
3) Other State Revenue		8300-8599	6,414,138.47	98,047,269.73	104,461,408.20	6,741,613.00	49,758,390.00	56,500,003.00	-45.9%
4) Other Local Revenue		8600-8799	2,383,438.56	25,435,029.24	27,818,467.80	1,242,792.00	21,623,495.00	22,866,287.00	-17.8%
5) TOTAL, REVENUES			303,064,493.72	172,656,772.16	475,721,265.88	317,432,881.00	104,181,357.00	421,614,238.00	-11.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		132,417,330.23	75,357,914.91	207,775,245.14	163,050,060.00	81,816,081.00	244,866,141.00	17.9%
2) Instruction - Related Services	2000-2999		29,933,859.03	23,493,004.71	53,426,863.74	37,720,211.00	26,317,061.00	64,037,272.00	19.9%
3) Pupil Services	3000-3999		23,492,839.50	19,301,205.97	42,794,045.47	27,739,919.00	24,731,357.00	52,471,276.00	22.6%
4) Ancillary Services	4000-4999		2,423,268.12	74,480.89	2,497,749.01	2,539,092.00	53,555.00	2,592,647.00	3.8%
5) Community Services	5000-5999		25,928.50	101,607.79	127,536.29	17,500.00	143,993.00	161,493.00	26.6%
6) Enterprise	6000-6999		4,099.26	386,752.84	390,852.10	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		20,810,320.86	10,261,972.57	31,072,293.43	30,887,363.00	29,844,880.00	60,732,243.00	95.5%
8) Plant Services	8000-8999		26,196,635.05	21,762,345.23	47,958,980.28	34,549,322.00	29,505,559.00	64,054,881.00	33.6%
9) Other Outgo	9000-9999	Except 7600-7699	407,024.00	3,669,939.08	4,076,963.08	0.00	3,759,796.00	3,759,796.00	-7.8%
10) TOTAL, EXPENDITURES			235,711,304.55	154,409,223.99	390,120,528.54	296,503,467.00	196,172,282.00	492,675,749.00	26.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			67,353,189.17	18,247,548.17	85,600,737.34	20,929,414.00	(91,990,925.00)	(71,061,511.00)	-183.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,504,689.15	802,309.00	6,306,998.15	5,278,979.00	795,410.00	6,074,389.00	-3.7%
b) Transfers Out		7600-7629	3,528,426.73	93,589.86	3,622,016.59	500,000.00	0.00	500,000.00	-86.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,714,658.00)	38,714,658.00	0.00	(52,759,653.00)	52,759,653.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,738,395.58)	39,423,377.14	2,684,981.56	(47,980,674.00)	53,555,063.00	5,574,389.00	107.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			30,614,793.59	57,670,925.31	88,285,718.90	(27,051,260.00)	(38,435,862.00)	(65,487,122.00)	-174.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	73,666,877.29	32,098,594.29	105,765,471.58	104,281,670.88	89,769,519.60	194,051,190.48	83.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			73,666,877.29	32,098,594.29	105,765,471.58	104,281,670.88	89,769,519.60	194,051,190.48	83.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,666,877.29	32,098,594.29	105,765,471.58	104,281,670.88	89,769,519.60	194,051,190.48	83.5%
2) Ending Balance, June 30 (E + F1e)			104,281,670.88	89,769,519.60	194,051,190.48	77,230,410.88	51,333,657.60	128,564,068.48	-33.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	207,222.09	0.00	207,222.09	207,222.09	0.00	207,222.09	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	89,769,519.80	89,769,519.80	0.00	51,362,380.00	51,362,380.00	-42.8%
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	68,612,619.98	0.00	68,612,619.98	32,612,368.79	0.00	32,612,368.79	-52.5%
HTA H&W Holding	0000	9760	1,815,428.00		1,815,428.00			0.00	
LCAP Priorities (Carryover)	0000	9760	16,722,898.00		16,722,898.00			0.00	
Offset for Future Deficits	0000	9760	50,074,293.98		50,074,293.98			0.00	
HTA H&W Holding	0000	9760			0.00	1,815,428.00		1,815,428.00	
Offset for Future Deficits	0000	9760			0.00	30,796,940.79		30,796,940.79	
d) Assigned									
Other Assignments (by Resource/Object)		9780	15,749,701.81	0.00	15,749,701.81	19,727,033.00	0.00	19,727,033.00	25.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,687,127.00	0.00	19,687,127.00	24,658,787.00	0.00	24,658,787.00	25.3%
Unassigned/Unappropriated Amount		9790	0.00	(.20)	(.20)	0.00	(28,722.40)	(28,722.40)	14,361,100.0%



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	19,958,042.54	14,008,784.54
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.43	.43
5650	FEMA Public Assistance Funds	240,929.70	240,929.70
6266	Educator Effectiveness, FY 2021-22	6,254,454.00	2,593,341.00
6300	Lottery : Instructional Materials	4,056,208.94	3,705,923.94
6331	CA Community Schools Partnership Act - Planning Grant	107,119.31	0.00
6500	Special Education	1,388,637.33	1,265,938.33
6546	Mental Health-Related Services	366,547.83	287,562.83
6547	Special Education Early Intervention Preschool Grant	2,319,772.89	3,214,138.89
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	8,078,187.91	5,599,790.91
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	564,254.51	0.00
7029	Child Nutrition: Food Service Staff Training Funds	116,399.45	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,484,142.00	0.00
7311	Classified School Employee Professional Development Block Grant	6,820.78	285.78
7388	SB 117 COVID-19 LEA Response Funds	337,459.37	2,326.37
7412	A-G Access/Success Grant	1,494,520.53	0.00
7413	A-G Learning Loss Mitigation Grant	614,105.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	115,970.78	115,970.78
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	539,068.47	12,090.47
7435	Learning Recovery Emergency Block Grant	29,378,584.56	8,259,504.56
7810	Other Restricted State	183,746.00	183,746.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,803,364.33	4,720,318.33
9010	Other Restricted Local	6,361,183.14	7,151,707.14
Total, Restricted Balance		89,769,519.80	51,362,380.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,395,815.00	0.00	-100.0%
5) TOTAL, REVENUES			2,395,815.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,290,826.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,290,826.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			104,989.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			104,989.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,924,650.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,924,650.00	New
d) Other Restatements		9795	1,819,661.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,819,661.00	1,924,650.00	5.8%
2) Ending Balance, June 30 (E + F1e)			1,924,650.00	1,924,650.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,948.00	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	1,867,702.00	1,924,650.00	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,867,702.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	56,948.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,924,650.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,924,650.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	2,395,815.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,395,815.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	2,290,826.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,290,826.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			2,290,826.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,395,815.00	0.00	-100.0%
5) TOTAL, REVENUES			2,395,815.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,290,826.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,290,826.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			104,989.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			104,989.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,924,650.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,924,650.00	New
d) Other Restatements		9795	1,819,661.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,819,661.00	1,924,650.00	5.8%
2) Ending Balance, June 30 (E + F1e)			1,924,650.00	1,924,650.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,948.00	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	1,867,702.00	1,924,650.00	3.0%
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**

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	1,867,702.00	1,924,650.00
Total, Restricted Balance		1,867,702.00	1,924,650.00



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	8,798,252.00	8,809,785.00	0.1%
2) Federal Revenue		8100-8299	37,356.59	43,360.00	16.1%
3) Other State Revenue		8300-8599	2,678,289.20	1,446,598.00	-46.0%
4) Other Local Revenue		8600-8799	758,400.81	810,564.00	6.9%
5) TOTAL, REVENUES			12,272,298.60	11,110,307.00	-9.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,062,388.70	3,502,099.00	-13.8%
2) Classified Salaries		2000-2999	643,196.07	605,754.00	-5.8%
3) Employee Benefits		3000-3999	1,805,794.02	1,693,138.00	-6.2%
4) Books and Supplies		4000-4999	597,595.62	1,113,762.00	86.4%
5) Services and Other Operating Expenditures		5000-5999	2,482,598.19	2,661,286.00	7.2%
6) Capital Outlay		6000-6999	5,831.72	6,000.00	2.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,597,404.32	9,582,039.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,674,894.28	1,528,268.00	-42.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	46,794.00	0.00	-100.0%
b) Transfers Out		7600-7629	802,309.00	795,410.00	-0.9%
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			(755,515.00)	(795,410.00)	5.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,919,379.28	732,858.00	-61.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	654,033.44	2,573,412.72	293.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			654,033.44	2,573,412.72	293.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,033.44	2,573,412.72	293.5%
2) Ending Balance, June 30 (E + F1e)			2,573,412.72	3,306,270.72	28.5%
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	1,395,236.25	1,166,437.25	-16.4%
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	1,178,176.47	2,139,833.47	81.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,602,487.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(55,172.73)		
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	742,441.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	669,613.07		
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			3,959,369.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	336,879.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,049,076.47		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,385,956.42		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,573,412.72		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	6,176,475.00	5,431,939.00	-12.1%
Education Protection Account State Aid - Current Year		8012	589,532.00	2,105,586.00	257.2%
State Aid - Prior Years		8019	652,212.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,380,033.00	1,272,260.00	-7.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,798,252.00	8,809,785.00	0.1%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	37,356.59	43,360.00	16.1%
TOTAL, FEDERAL REVENUE			37,356.59	43,360.00	16.1%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	23,157.00	25,048.00	8.2%
Lottery - Unrestricted and Instructional Materials		8560	232,527.37	170,132.00	-26.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	700,798.28	800,798.00	14.3%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,721,806.55	450,620.00	-73.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,678,289.20</b>	<b>1,446,598.00</b>	<b>-46.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	51,237.27	8,500.00	-83.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,924.79)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	143,214.33	180,000.00	25.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	578,874.00	622,064.00	7.5%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>758,400.81</b>	<b>810,564.00</b>	<b>6.9%</b>
<b>TOTAL, REVENUES</b>			<b>12,272,298.60</b>	<b>11,110,307.00</b>	<b>-9.5%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,543,406.23	2,942,729.00	-17.0%
Certificated Pupil Support Salaries		1200	159,907.47	132,340.00	-17.2%
Certificated Supervisors' and Administrators' Salaries		1300	359,075.00	345,253.00	-3.8%
Other Certificated Salaries		1900	0.00	81,777.00	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,062,388.70</b>	<b>3,502,099.00</b>	<b>-13.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	23,326.21	0.00	-100.0%
Classified Support Salaries		2200	151,378.75	181,099.00	19.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	281,349.07	251,635.00	-10.6%
Other Classified Salaries		2900	187,142.04	173,020.00	-7.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>643,196.07</b>	<b>605,754.00</b>	<b>-5.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,060,044.25	937,252.00	-11.6%
PERS		3201-3202	139,360.65	161,458.00	15.9%
OASDI/Medicare/Alternative		3301-3302	102,589.92	97,121.00	-5.3%
Health and Welfare Benefits		3401-3402	427,032.30	447,190.00	4.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unemployment Insurance		3501-3502	22,777.59	2,054.00	-91.0%
Workers' Compensation		3601-3602	35,166.82	31,631.00	-10.1%
OPEB, Allocated		3701-3702	18,822.49	16,432.00	-12.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,805,794.02</b>	<b>1,693,138.00</b>	<b>-6.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	20,545.39	39,000.00	89.8%
Books and Other Reference Materials		4200	42,305.38	43,300.00	2.4%
Materials and Supplies		4300	343,765.07	724,462.00	110.7%
Noncapitalized Equipment		4400	190,979.78	307,000.00	60.8%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>597,595.62</b>	<b>1,113,762.00</b>	<b>86.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	116,041.89	106,150.00	-8.5%
Dues and Memberships		5300	2,124.00	6,600.00	210.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,316,250.20	1,530,558.00	16.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	510,694.77	509,093.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	528,121.67	498,500.00	-5.6%
Communications		5900	9,365.66	10,385.00	10.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,482,598.19</b>	<b>2,661,286.00</b>	<b>7.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,831.72	6,000.00	2.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,831.72</b>	<b>6,000.00</b>	<b>2.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,597,404.32</b>	<b>9,582,039.00</b>	<b>-0.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	46,794.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>46,794.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	802,309.00	795,410.00	-0.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			802,309.00	795,410.00	-0.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(755,515.00)	(795,410.00)	5.3%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	8,798,252.00	8,809,785.00	0.1%
2) Federal Revenue		8100-8299	37,356.59	43,360.00	16.1%
3) Other State Revenue		8300-8599	2,678,289.20	1,446,598.00	-46.0%
4) Other Local Revenue		8600-8799	758,400.81	810,564.00	6.9%
5) TOTAL, REVENUES			12,272,298.60	11,110,307.00	-9.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,880,257.31	5,702,514.00	-3.0%
2) Instruction - Related Services	2000-2999		1,021,287.85	1,088,598.00	6.6%
3) Pupil Services	3000-3999		317,057.13	324,367.00	2.3%
4) Ancillary Services	4000-4999		343,034.19	120,621.00	-64.8%
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		436,793.68	472,378.00	8.1%
8) Plant Services	8000-8999		1,598,974.16	1,873,561.00	17.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,597,404.32	9,582,039.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,674,894.28	1,528,268.00	-42.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	46,794.00	0.00	-100.0%
b) Transfers Out		7600-7629	802,309.00	795,410.00	-0.9%
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			(755,515.00)	(795,410.00)	5.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,919,379.28	732,858.00	-61.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	654,033.44	2,573,412.72	293.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			654,033.44	2,573,412.72	293.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,033.44	2,573,412.72	293.5%
2) Ending Balance, June 30 (E + F1e)			2,573,412.72	3,306,270.72	28.5%
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	1,395,236.25	1,166,437.25	-16.4%
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	1,178,176.47	2,139,833.47	81.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	102,961.00	102,961.00
6300	Lottery: Instructional Materials	134,712.85	138,808.85
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	236,939.63	192,939.63
7311	Classified School Employee Professional Development Block Grant	1,455.00	1,455.00
7412	A-G Access/Success Grant	129,255.00	109,255.00
7413	A-G Learning Loss Mitigation Grant	19,207.00	19,207.00
7425	Expanded Learning Opportunities (ELO) Grant	18,646.87	18,646.87
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	20,368.30	20,368.30
7435	Learning Recovery Emergency Block Grant	722,870.60	553,975.60
7810	Other Restricted State	8,820.00	8,820.00
Total, Restricted Balance		1,395,236.25	1,166,437.25

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	825,672.00	889,190.00	7.7%
4) Other Local Revenue		8600-8799	13,237.64	5,000.00	-62.2%
5) TOTAL, REVENUES			838,909.64	894,190.00	6.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	306,504.14	341,294.00	11.4%
2) Classified Salaries		2000-2999	171,387.05	177,028.00	3.3%
3) Employee Benefits		3000-3999	181,935.64	202,806.00	11.5%
4) Books and Supplies		4000-4999	24,786.09	46,309.00	86.8%
5) Services and Other Operating Expenditures		5000-5999	110,428.78	80,715.00	-26.9%
6) Capital Outlay		6000-6999	13,097.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,478.79	41,038.00	6.7%
9) TOTAL, EXPENDITURES			846,617.99	889,190.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,708.35)	5,000.00	-164.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,708.35)	5,000.00	-164.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,473.24	137,764.89	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,473.24	137,764.89	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,473.24	137,764.89	-5.3%
2) Ending Balance, June 30 (E + F1e)			137,764.89	142,764.89	3.6%
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	122,544.87	122,544.87	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	15,220.02	20,220.02	32.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,591.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(182.13)		
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	160,571.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	508.00		
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			169,488.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	9,026.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	22,696.58		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			31,723.33		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			137,764.89		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	800,206.00	861,803.00	7.7%
All Other State Revenue	All Other	8590	25,466.00	27,387.00	7.5%
TOTAL, OTHER STATE REVENUE			825,672.00	889,190.00	7.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,640.03	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,197.61	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	3,157.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,243.00	5,000.00	-4.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,237.64	5,000.00	-62.2%
TOTAL, REVENUES			838,909.64	894,190.00	6.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	249,838.18	284,797.00	14.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	5,956.88	6,000.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	50,709.08	50,497.00	-0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>306,504.14</b>	<b>341,294.00</b>	<b>11.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	171.84	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	145,914.80	159,537.00	9.3%
Other Classified Salaries		2900	25,300.41	17,491.00	-30.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>171,387.05</b>	<b>177,028.00</b>	<b>3.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	83,792.71	92,575.00	10.5%
PERS		3201-3202	43,272.83	47,184.00	9.0%
OASDI/Medicare/Alternative		3301-3302	17,003.86	18,491.00	8.7%
Health and Welfare Benefits		3401-3402	29,797.98	38,233.00	28.3%
Unemployment Insurance		3501-3502	2,340.27	259.00	-88.9%
Workers' Compensation		3601-3602	3,735.60	3,991.00	6.8%
OPEB, Allocated		3701-3702	1,992.39	2,073.00	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>181,935.64</b>	<b>202,806.00</b>	<b>11.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,100.89	41,309.00	95.8%
Noncapitalized Equipment		4400	3,685.20	5,000.00	35.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>24,786.09</b>	<b>46,309.00</b>	<b>86.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	31,163.91	30,000.00	-3.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,157.49	8,000.00	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,501.49	500.00	-97.0%
Professional/Consulting Services and Operating Expenditures		5800	54,604.69	42,215.00	-22.7%
Communications		5900	1.20	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>110,428.78</b>	<b>80,715.00</b>	<b>-26.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	13,097.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,097.50</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	38,478.79	41,038.00	6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,478.79	41,038.00	6.7%
TOTAL, EXPENDITURES			846,617.99	889,190.00	5.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	825,672.00	889,190.00	7.7%
4) Other Local Revenue		8600-8799	13,237.64	5,000.00	-62.2%
5) TOTAL, REVENUES			838,909.64	894,190.00	6.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		504,569.93	527,239.00	4.5%
2) Instruction - Related Services	2000-2999		295,465.73	313,126.00	6.0%
3) Pupil Services	3000-3999		7,957.93	7,787.00	-2.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		38,478.79	41,038.00	6.7%
8) Plant Services	8000-8999		145.61	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			846,617.99	889,190.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,708.35)	5,000.00	-164.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,708.35)	5,000.00	-164.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,473.24	137,764.89	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,473.24	137,764.89	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,473.24	137,764.89	-5.3%
2) Ending Balance, June 30 (E + F1e)			137,764.89	142,764.89	3.6%
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	122,544.87	122,544.87	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	15,220.02	20,220.02	32.9%
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
6371	CalWORKs for ROCP or Adult Education	17,659.00	17,659.00
6391	Adult Education Program	104,885.87	104,885.87
Total, Restricted Balance		122,544.87	122,544.87

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	133,973.36	0.00	-100.0%
3) Other State Revenue		8300-8599	2,414,064.18	2,613,624.00	8.3%
4) Other Local Revenue		8600-8799	33,791.62	0.00	-100.0%
5) TOTAL, REVENUES			2,581,829.16	2,613,624.00	1.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	765,661.59	732,756.00	-4.3%
2) Classified Salaries		2000-2999	509,524.28	523,609.00	2.8%
3) Employee Benefits		3000-3999	612,051.75	611,201.00	-0.1%
4) Books and Supplies		4000-4999	43,179.49	579,367.00	1,241.8%
5) Services and Other Operating Expenditures		5000-5999	43,288.90	20,600.00	-52.4%
6) Capital Outlay		6000-6999	292,453.38	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	177,001.33	146,091.00	-17.5%
9) TOTAL, EXPENDITURES			2,443,160.72	2,613,624.00	7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			138,668.44	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			138,668.44	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	573,421.44	712,089.88	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			573,421.44	712,089.88	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573,421.44	712,089.88	24.2%
2) Ending Balance, June 30 (E + F1e)			712,089.88	712,089.88	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	744,146.52	744,146.52	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(32,056.64)	(32,056.64)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,585,355.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,609.54)		
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	379,045.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	985,846.42		
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			2,916,638.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	115,291.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	78,919.44		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,010,337.55		
6) TOTAL, LIABILITIES			2,204,548.26		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			712,089.88		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	133,973.36	0.00	-100.0%
TOTAL, FEDERAL REVENUE			133,973.36	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,046,604.94	2,160,786.00	5.6%
All Other State Revenue	All Other	8590	367,459.24	452,838.00	23.2%
TOTAL, OTHER STATE REVENUE			2,414,064.18	2,613,624.00	8.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	41,823.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,031.72)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,791.62	0.00	-100.0%
TOTAL, REVENUES			2,581,829.16	2,613,624.00	1.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	682,036.61	639,915.00	-6.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	83,624.98	92,841.00	11.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			765,661.59	732,756.00	-4.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	372,451.73	403,651.00	8.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	19,712.15	18,504.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,408.93	101,454.00	-12.8%
Other Classified Salaries		2900	951.47	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>509,524.28</b>	<b>523,609.00</b>	<b>2.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	125,994.48	137,789.00	9.4%
PERS		3201-3202	199,585.87	199,506.00	0.0%
OASDI/Medicare/Alternative		3301-3302	64,846.42	64,592.00	-0.4%
Health and Welfare Benefits		3401-3402	200,895.30	193,988.00	-3.4%
Unemployment Insurance		3501-3502	6,062.35	628.00	-89.6%
Workers' Compensation		3601-3602	9,566.28	9,673.00	1.1%
OPEB, Allocated		3701-3702	5,101.05	5,025.00	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>612,051.75</b>	<b>611,201.00</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	7,074.00	New
Materials and Supplies		4300	27,293.23	572,293.00	1,996.8%
Noncapitalized Equipment		4400	15,886.26	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>43,179.49</b>	<b>579,367.00</b>	<b>1,241.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,565.34	3,300.00	-49.7%
Dues and Memberships		5300	4,146.51	4,500.00	8.5%
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	1,617.48	200.00	-87.6%
Professional/Consulting Services and Operating Expenditures		5800	30,934.01	12,600.00	-59.3%
Communications		5900	25.56	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>43,288.90</b>	<b>20,600.00</b>	<b>-52.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	266,850.09	0.00	-100.0%
Buildings and Improvements of Buildings		6200	20,947.44	0.00	-100.0%
Equipment		6400	4,655.85	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>292,453.38</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	177,001.33	146,091.00	-17.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>177,001.33</b>	<b>146,091.00</b>	<b>-17.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,443,160.72</b>	<b>2,613,624.00</b>	<b>7.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	133,973.36	0.00	-100.0%
3) Other State Revenue		8300-8599	2,414,064.18	2,613,624.00	8.3%
4) Other Local Revenue		8600-8799	33,791.62	0.00	-100.0%
5) TOTAL, REVENUES			2,581,829.16	2,613,624.00	1.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,590,110.23	2,070,866.00	30.2%
2) Instruction - Related Services	2000-2999		331,159.42	365,056.00	10.2%
3) Pupil Services	3000-3999		2,568.52	0.00	-100.0%
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		177,001.33	146,091.00	-17.5%
8) Plant Services	8000-8999		342,321.22	31,611.00	-90.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,443,160.72	2,613,624.00	7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			138,668.44	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			138,668.44	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	573,421.44	712,089.88	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			573,421.44	712,089.88	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573,421.44	712,089.88	24.2%
2) Ending Balance, June 30 (E + F1e)			712,089.88	712,089.88	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	744,146.52	744,146.52	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(32,056.64)	(32,056.64)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	74,163.36	74,163.36
5059	Child Development: ARP California State Preschool Program One-time Stipend	126,600.00	126,600.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	9,810.00	9,810.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	50,000.00	50,000.00
6130	Child Development: Center-Based Reserve Account	483,573.16	483,573.16
Total, Restricted Balance		744,146.52	744,146.52

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,542,217.51	15,764,419.00	1.4%
3) Other State Revenue		8300-8599	4,138,705.31	4,078,066.00	-1.5%
4) Other Local Revenue		8600-8799	12,966.11	17,130.00	32.1%
5) TOTAL, REVENUES			19,693,888.93	19,859,615.00	0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,031,987.77	5,714,012.00	13.6%
3) Employee Benefits		3000-3999	2,217,496.21	2,650,918.00	19.5%
4) Books and Supplies		4000-4999	6,636,188.64	7,189,562.00	8.3%
5) Services and Other Operating Expenditures		5000-5999	938,812.17	1,099,538.00	17.1%
6) Capital Outlay		6000-6999	447,066.99	588,908.00	31.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	479,076.92	558,851.00	16.7%
9) TOTAL, EXPENDITURES			15,750,628.70	17,801,789.00	13.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,943,260.23	2,057,826.00	-47.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,943,260.23	2,057,826.00	-47.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,386,478.40	7,329,738.63	116.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,386,478.40	7,329,738.63	116.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,386,478.40	7,329,738.63	116.4%
2) Ending Balance, June 30 (E + F1e)			7,329,738.63	9,387,564.63	28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	937,678.54	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	6,471,671.70	9,467,376.24	46.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(79,811.61)	(79,811.61)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,881,646.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(82,290.91)		
b) in Banks		9120	55,416.41		
c) in Revolving Cash Account		9130	200.00		
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	2,649,038.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	72,844.95		
6) Stores		9320	937,678.54		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,514,533.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	53,666.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	131,129.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			184,795.33		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,329,738.63		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	14,437,233.09	14,811,590.00	2.6%
Donated Food Commodities		8221	927,926.29	863,521.00	-6.9%
All Other Federal Revenue		8290	177,058.13	89,308.00	-49.6%
TOTAL, FEDERAL REVENUE			15,542,217.51	15,764,419.00	1.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,138,705.31	4,078,066.00	-1.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,138,705.31	4,078,066.00	-1.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	27,416.87	12,130.00	-55.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	49,419.87	5,000.00	-89.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(63,870.63)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,966.11	17,130.00	32.1%
TOTAL, REVENUES			19,693,888.93	19,859,615.00	0.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,703,826.89	4,250,146.00	14.8%
Classified Supervisors' and Administrators' Salaries		2300	664,571.89	696,154.00	4.8%
Clerical, Technical and Office Salaries		2400	663,588.99	767,712.00	15.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,031,987.77	5,714,012.00	13.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,146,099.81	1,411,188.00	23.1%
OASDI/Medicare/Alternative		3301-3302	338,393.33	416,504.00	23.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	651,188.45	753,514.00	15.7%
Unemployment Insurance		3501-3502	23,996.97	2,855.00	-88.1%
Workers' Compensation		3601-3602	37,692.30	43,999.00	16.7%
OPEB, Allocated		3701-3702	20,125.35	22,858.00	13.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,217,496.21</b>	<b>2,650,918.00</b>	<b>19.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	650,055.37	883,566.00	35.9%
Noncapitalized Equipment		4400	127,079.94	119,400.00	-6.0%
Food		4700	5,859,053.33	6,186,596.00	5.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,636,188.64</b>	<b>7,189,562.00</b>	<b>8.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,559.77	11,000.00	-29.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	318,959.04	424,814.00	33.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	558,206.67	572,324.00	2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(73,731.84)	(52,100.00)	-29.3%
Professional/Consulting Services and Operating Expenditures		5800	77,924.59	106,500.00	36.7%
Communications		5900	41,893.94	37,000.00	-11.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>938,812.17</b>	<b>1,099,538.00</b>	<b>17.1%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	117,252.04	250,000.00	113.2%
Equipment		6400	58,270.03	59,600.00	2.3%
Equipment Replacement		6500	271,544.92	279,308.00	2.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>447,066.99</b>	<b>588,908.00</b>	<b>31.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	479,076.92	558,851.00	16.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>479,076.92</b>	<b>558,851.00</b>	<b>16.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,750,628.70</b>	<b>17,801,789.00</b>	<b>13.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,542,217.51	15,764,419.00	1.4%
3) Other State Revenue		8300-8599	4,138,705.31	4,078,066.00	-1.5%
4) Other Local Revenue		8600-8799	12,966.11	17,130.00	32.1%
5) TOTAL, REVENUES			19,693,888.93	19,859,615.00	0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,835,340.70	16,568,124.00	11.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		479,076.92	558,851.00	16.7%
8) Plant Services	8000-8999		436,211.08	674,814.00	54.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,750,628.70	17,801,789.00	13.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,943,260.23	2,057,826.00	-47.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,943,260.23	2,057,826.00	-47.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,386,478.40	7,329,738.63	116.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,386,478.40	7,329,738.63	116.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,386,478.40	7,329,738.63	116.4%
2) Ending Balance, June 30 (E + F1e)			7,329,738.63	9,387,564.63	28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	937,678.54	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	6,471,671.70	9,467,376.24	46.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(79,811.61)	(79,811.61)	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)	5,313,792.27	8,081,193.81
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	431,425.83	659,728.83
5370	Child Nutrition: Fresh Fruit and Vegetable Program	.01	.01
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	22,121.39	22,121.39
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	698,518.20	698,518.20
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		6,471,671.70	9,467,376.24

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	566.31	0.00	-100.0%
5) TOTAL, REVENUES			566.31	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(8,367.53)	0.00	-100.0%
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			(8,367.53)	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,933.84	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,299.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,299.43)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,365.59)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147.24	(218.35)	-119.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147.24	(218.35)	-119.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147.24	(218.35)	-119.0%
2) Ending Balance, June 30 (E + F1e)			(218.35)	(218.35)	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					
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					
Unassigned/Unappropriated Amount		9790	(218.35)	(218.35)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,299.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(218.35)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	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			10,081.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,299.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,299.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			(218.35)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	784.66	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(218.35)	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			566.31	0.00	-100.0%
TOTAL, REVENUES			566.31	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	(8,367.53)	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			(8,367.53)	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			(8,367.53)	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	10,299.43	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,299.43	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,299.43)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	566.31	0.00	-100.0%
5) TOTAL, REVENUES			566.31	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		(8,367.53)	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(8,367.53)	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,933.84	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,299.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,299.43)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,365.59)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147.24	(218.35)	-119.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147.24	(218.35)	-119.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147.24	(218.35)	-119.0%
2) Ending Balance, June 30 (E + F1e)			(218.35)	(218.35)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(218.35)	(218.35)	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(161,121.84)	0.00	-100.0%
5) TOTAL, REVENUES			(161,121.84)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(161,121.84)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,163,802.00	302,063.00	-90.5%
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			3,163,802.00	302,063.00	-90.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,002,680.16	302,063.00	-89.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,090,552.46	18,093,232.62	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,090,552.46	18,093,232.62	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,090,552.46	18,093,232.62	19.9%
2) Ending Balance, June 30 (E + F1e)			18,093,232.62	18,395,295.62	1.7%
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					
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	18,093,232.62	18,395,295.62	1.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,252,789.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(323,359.14)		
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		
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	0.00		
5) Due from Other Funds		9310	3,163,802.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,093,232.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			18,093,232.62		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	65,521.84	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(226,643.68)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(161,121.84)	0.00	-100.0%
TOTAL, REVENUES			(161,121.84)	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,163,802.00	302,063.00	-90.5%
(a) TOTAL, INTERFUND TRANSFERS IN			3,163,802.00	302,063.00	-90.5%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES		7651	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,163,802.00	302,063.00	-90.5%



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(161,121.84)	0.00	-100.0%
5) TOTAL, REVENUES			(161,121.84)	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(161,121.84)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,163,802.00	302,063.00	-90.5%
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			3,163,802.00	302,063.00	-90.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,002,680.16	302,063.00	-89.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,090,552.46	18,093,232.62	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,090,552.46	18,093,232.62	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,090,552.46	18,093,232.62	19.9%
2) Ending Balance, June 30 (E + F1e)			18,093,232.62	18,395,295.62	1.7%
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	18,093,232.62	18,395,295.62	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,686,880.00	40,000.00	-97.6%
5) TOTAL, REVENUES			1,686,880.00	40,000.00	-97.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,414.97	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	49,702.53	0.00	-100.0%
6) Capital Outlay		6000-6999	35,787,375.75	19,966,965.00	-44.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,844,493.25	19,966,965.00	-44.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(34,157,613.25)	(19,926,965.00)	-41.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,664,429.32	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,664,429.32	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,493,183.93)	(19,926,965.00)	343.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,064,062.41	46,570,878.48	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,064,062.41	46,570,878.48	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,064,062.41	46,570,878.48	-8.8%
2) Ending Balance, June 30 (E + F1e)			46,570,878.48	26,643,913.48	-42.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,583,174.94	27,656,209.94	-41.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,012,296.46)	(1,012,296.46)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	47,749,833.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,012,296.46)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,056,833.08		
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			47,794,369.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,223,491.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,223,491.28		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			46,570,878.48		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,638,299.85	40,000.00	-97.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	35,897.51	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	12,682.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,686,880.00	40,000.00	-97.6%
TOTAL, REVENUES			1,686,880.00	40,000.00	-97.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,234.29	0.00	-100.0%
Noncapitalized Equipment		4400	5,180.68	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,414.97	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	49,643.03	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,702.53	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	16,995.55	0.00	-100.0%
Land Improvements		6170	36,679.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	35,733,701.20	19,966,965.00	-44.1%
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			35,787,375.75	19,966,965.00	-44.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,844,493.25	19,966,965.00	-44.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	29,664,429.32	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
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			29,664,429.32	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			29,664,429.32	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,686,880.00	40,000.00	-97.6%
5) TOTAL, REVENUES			1,686,880.00	40,000.00	-97.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		35,844,493.25	19,966,965.00	-44.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,844,493.25	19,966,965.00	-44.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(34,157,613.25)	(19,926,965.00)	-41.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,664,429.32	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,664,429.32	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,493,183.93)	(19,926,965.00)	343.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,064,062.41	46,570,878.48	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,064,062.41	46,570,878.48	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,064,062.41	46,570,878.48	-8.8%
2) Ending Balance, June 30 (E + F1e)			46,570,878.48	26,643,913.48	-42.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,583,174.94	27,656,209.94	-41.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,012,296.46)	(1,012,296.46)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	47,583,174.94	27,656,209.94
Total, Restricted Balance		47,583,174.94	27,656,209.94



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,156,547.11	1,123,490.00	-92.1%
5) TOTAL, REVENUES			14,156,547.11	1,123,490.00	-92.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	686,608.01	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	417,363.62	0.00	-100.0%
6) Capital Outlay		6000-6999	5,163,184.35	5,078,570.00	-1.6%
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			6,267,155.98	5,078,570.00	-19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,889,391.13	(3,955,080.00)	-150.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,619.34	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,619.34	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,932,010.47	(3,955,080.00)	-149.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,641,545.66	30,573,556.13	35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,641,545.66	30,573,556.13	35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,641,545.66	30,573,556.13	35.0%
2) Ending Balance, June 30 (E + F1e)			30,573,556.13	26,618,476.13	-12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,930,826.96	21,034,373.96	-8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,642,729.17	5,584,102.17	-26.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,991,485.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(678,219.49)		
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	2,193,576.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	325,233.66		
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			33,832,075.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,258,519.73		
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			3,258,519.73		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			30,573,556.13		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	725,704.26	123,490.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(237,423.61)	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	11,395,312.07	1,000,000.00
Other Local Revenue					
All Other Local Revenue			8699	2,272,954.39	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				14,156,547.11	1,123,490.00
TOTAL, REVENUES				14,156,547.11	1,123,490.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	389,699.42	0.00	-100.0%
Noncapitalized Equipment		4400	296,908.59	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			686,608.01	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	915.24	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	416,448.38	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			417,363.62	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	223,187.30	66,885.00	-70.0%
Buildings and Improvements of Buildings		6200	4,934,594.55	5,011,685.00	1.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,402.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,163,184.35	5,078,570.00	-1.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,267,155.98	5,078,570.00	-19.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	42,619.34	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,619.34	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,619.34	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,156,547.11	1,123,490.00	-92.1%
5) TOTAL, REVENUES			14,156,547.11	1,123,490.00	-92.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		402,837.81	0.00	-100.0%
8) Plant Services	8000-8999		5,864,318.17	5,078,570.00	-13.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,267,155.98	5,078,570.00	-19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			7,889,391.13	(3,955,080.00)	-150.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,619.34	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,619.34	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,932,010.47	(3,955,080.00)	-149.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,641,545.66	30,573,556.13	35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,641,545.66	30,573,556.13	35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,641,545.66	30,573,556.13	35.0%
2) Ending Balance, June 30 (E + F1e)			30,573,556.13	26,618,476.13	-12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,930,826.96	21,034,373.96	-8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,642,729.17	5,584,102.17	-26.9%
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	22,930,826.96	21,034,373.96
Total, Restricted Balance		22,930,826.96	21,034,373.96

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%



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

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

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

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,126.21	0.00	-100.0%
5) TOTAL, REVENUES			54,126.21	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	443,848.71	65,000.00	-85.4%
5) Services and Other Operating Expenditures		5000-5999	5,273.29	1,200.00	-77.2%
6) Capital Outlay		6000-6999	4,277,057.36	6,954,722.00	62.6%
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			4,726,179.36	7,020,922.00	48.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,672,053.15)	(7,020,922.00)	50.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,176.52	500,000.00	11,871.7%
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			4,176.52	500,000.00	11,871.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,667,876.63)	(6,520,922.00)	39.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,369,617.36	12,701,740.73	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,369,617.36	12,701,740.73	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,369,617.36	12,701,740.73	-26.9%
2) Ending Balance, June 30 (E + F1e)			12,701,740.73	6,180,818.73	-51.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	12,701,740.73	6,180,818.73	-51.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,747,602.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(291,449.16)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	258,435.25		
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			13,714,588.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,012,847.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,012,847.37		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,701,740.73		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	339,190.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(285,064.35)	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			54,126.21	0.00	-100.0%
TOTAL, REVENUES			54,126.21	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%	
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	201,616.36	5,000.00	-97.5%	
Noncapitalized Equipment		4400	242,232.35	60,000.00	-75.2%	
<b>TOTAL, BOOKS AND SUPPLIES</b>			443,848.71	65,000.00	-85.4%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	108.12	0.00	-100.0%	
Professional/Consulting Services and Operating Expenditures		5800	5,165.17	1,200.00	-76.8%	
Communications		5900	0.00	0.00	0.0%	
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,273.29	1,200.00	-77.2%	
<b>CAPITAL OUTLAY</b>						
Land		6100	67,880.00	0.00	-100.0%	
Land Improvements		6170	240,960.34	192,000.00	-20.3%	
Buildings and Improvements of Buildings		6200	3,968,217.02	6,762,722.00	70.4%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
<b>TOTAL, CAPITAL OUTLAY</b>			4,277,057.36	6,954,722.00	62.6%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
			0.00	0.00	0.0%	
<b>TOTAL, EXPENDITURES</b>			4,726,179.36	7,020,922.00	48.6%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	4,176.52	500,000.00	11,871.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>				4,176.52	500,000.00	11,871.7%
<b>INTERFUND TRANSFERS OUT</b>						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>				0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,176.52	500,000.00	11,871.7%



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,126.21	0.00	-100.0%
5) TOTAL, REVENUES			54,126.21	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,726,179.36	7,020,922.00	48.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,726,179.36	7,020,922.00	48.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(4,672,053.15)	(7,020,922.00)	50.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,176.52	500,000.00	11,871.7%
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			4,176.52	500,000.00	11,871.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,667,876.63)	(6,520,922.00)	39.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,369,617.36	12,701,740.73	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,369,617.36	12,701,740.73	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,369,617.36	12,701,740.73	-26.9%
2) Ending Balance, June 30 (E + F1e)			12,701,740.73	6,180,818.73	-51.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	12,701,740.73	6,180,818.73	-51.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	156,000.95	154,552.45	-0.9%
4) Other Local Revenue		8600-8799	18,672,019.38	18,738,232.69	0.4%
5) TOTAL, REVENUES			18,828,020.33	18,892,785.14	0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,952,026.40	16,714,747.79	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,952,026.40	16,714,747.79	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,875,993.93	2,178,037.35	-24.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,095,629.04	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,095,629.04	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,971,622.97	2,178,037.35	-56.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,314,443.85	28,286,066.82	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,314,443.85	28,286,066.82	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,314,443.85	28,286,066.82	21.3%
2) Ending Balance, June 30 (E + F1e)			28,286,066.82	30,464,104.17	7.7%
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	28,286,066.82	30,464,104.17	7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	28,898,719.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(612,652.86)		
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	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			28,286,066.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			28,286,066.82		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	156,000.95	154,552.45	-0.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			156,000.95	154,552.45	-0.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	17,024,595.71	18,470,710.64	8.5%
Unsecured Roll		8612	246,940.65	267,522.05	8.3%
Prior Years' Taxes		8613	565,503.12	0.00	-100.0%
Supplemental Taxes		8614	801,582.20	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	196,918.98	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(163,521.28)	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			18,672,019.38	18,738,232.69	0.4%
TOTAL, REVENUES			18,828,020.33	18,892,785.14	0.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	8,530,000.00	8,440,000.00	-1.1%
Bond Interest and Other Service Charges		7434	7,422,026.40	8,274,747.79	11.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,952,026.40	16,714,747.79	4.8%
TOTAL, EXPENDITURES			15,952,026.40	16,714,747.79	4.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,095,629.04	0.00	-100.0%
(c) TOTAL, SOURCES			2,095,629.04	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			2,095,629.04	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	156,000.95	154,552.45	-0.9%
4) Other Local Revenue		8600-8799	18,672,019.38	18,738,232.69	0.4%
5) TOTAL, REVENUES			18,828,020.33	18,892,785.14	0.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,952,026.40	16,714,747.79	4.8%
10) TOTAL, EXPENDITURES			15,952,026.40	16,714,747.79	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,875,993.93	2,178,037.35	-24.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,095,629.04	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,095,629.04	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,971,622.97	2,178,037.35	-56.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,314,443.85	28,286,066.82	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,314,443.85	28,286,066.82	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,314,443.85	28,286,066.82	21.3%
2) Ending Balance, June 30 (E + F1e)			28,286,066.82	30,464,104.17	7.7%
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	28,286,066.82	30,464,104.17	7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	28,286,066.82	30,464,104.17
Total, Restricted Balance		28,286,066.82	30,464,104.17

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,387.00	6,405.00	-38.3%
4) Other Local Revenue		8600-8799	21,170,087.43	21,109,972.00	-0.3%
5) TOTAL, REVENUES			21,180,474.43	21,116,377.00	-0.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,617,490.02	13,265,140.00	5.1%
3) Employee Benefits		3000-3999	12,120,262.96	6,031,326.00	-50.2%
4) Books and Supplies		4000-4999	3,822,399.43	3,178,070.00	-16.9%
5) Services and Other Operating Expenses		5000-5999	(6,769,889.28)	(6,559,237.00)	-3.1%
6) Depreciation and Amortization		6000-6999	2,036,519.00	1,573,574.00	-22.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,826,782.13	17,488,873.00	-26.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,646,307.70)	3,627,504.00	-237.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,494,389.72	5,278,979.00	-3.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,494,389.72)	(5,278,979.00)	-3.9%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(8,140,697.42)	(1,651,475.00)	-79.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,444,167.01	6,303,469.59	-56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,444,167.01	6,303,469.59	-56.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,444,167.01	6,303,469.59	-56.4%
2) Ending Net Position, June 30 (E + F1e)			6,303,469.59	4,651,994.59	-26.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,775,988.00	10,775,988.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(4,472,518.41)	(6,123,993.41)	36.9%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,510,324.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(307,618.89)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,359,595.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,773,319.54		
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	32,676,142.57		
g) Accumulated Depreciation - Equipment		9445	(20,427,454.00)		
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			31,584,309.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	6,673,079.00		
2) TOTAL, DEFERRED OUTFLOWS			6,673,079.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	528,009.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,494,231.68		
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	20,559,137.00		
c) Total/Net OPEB Liability		9664	2,400,376.00		
d) Compensated Absences		9665	87,864.76		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	1,472,701.72		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			30,542,321.03		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	1,411,598.00		
2) TOTAL, DEFERRED INFLOWS			1,411,598.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			6,303,469.59		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	10,387.00	6,405.00	-38.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,387.00	6,405.00	-38.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	135,741.17	175,000.00	28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(27,058.94)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	19,345,088.36	20,105,422.00	3.9%
Other Local Revenue					
All Other Local Revenue		8699	1,716,316.84	829,550.00	-51.7%
TOTAL, OTHER LOCAL REVENUE			21,170,087.43	21,109,972.00	-0.3%
TOTAL, REVENUES			21,180,474.43	21,116,377.00	-0.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	4,527.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	10,946,567.23	11,173,115.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	933,226.29	1,322,027.00	41.7%
Clerical, Technical and Office Salaries		2400	733,168.84	769,998.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			12,617,490.02	13,265,140.00	5.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	34,177.73	21,651.00	-36.7%
PERS		3201-3202	2,473,015.53	3,510,145.00	41.9%
OASDI/Medicare/Alternative		3301-3302	907,111.10	1,006,412.00	10.9%
Health and Welfare Benefits		3401-3402	1,101,234.53	1,331,283.00	20.9%
Unemployment Insurance		3501-3502	62,587.80	6,633.00	-89.4%
Workers' Compensation		3601-3602	91,040.64	102,142.00	12.2%
OPEB, Allocated		3701-3702	50,858.63	53,060.00	4.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,400,237.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			12,120,262.96	6,031,326.00	-50.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,816,245.07	3,178,070.00	-16.7%
Noncapitalized Equipment		4400	6,154.36	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,822,399.43	3,178,070.00	-16.9%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	39,005.32	47,714.00	22.3%
Dues and Memberships		5300	4,688.00	2,209.00	-52.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,623.96	32,899.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	588,978.99	810,903.00	37.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,792,794.63)	(8,778,785.00)	-0.2%
Professional/Consulting Services and					
Operating Expenditures		5800	1,346,109.62	1,311,351.00	-2.6%
Communications		5900	13,499.46	14,472.00	7.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			(6,769,889.28)	(6,559,237.00)	-3.1%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	2,036,519.00	1,573,574.00	-22.7%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			2,036,519.00	1,573,574.00	-22.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			23,826,782.13	17,488,873.00	-26.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	5,494,389.72	5,278,979.00	-3.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			5,494,389.72	5,278,979.00	-3.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(5,494,389.72)	(5,278,979.00)	-3.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,387.00	6,405.00	-38.3%
4) Other Local Revenue		8600-8799	21,170,087.43	21,109,972.00	-0.3%
5) TOTAL, REVENUES			21,180,474.43	21,116,377.00	-0.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		23,826,782.13	17,488,873.00	-26.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,826,782.13	17,488,873.00	-26.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,646,307.70)	3,627,504.00	-237.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,494,389.72	5,278,979.00	-3.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,494,389.72)	(5,278,979.00)	-3.9%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(8,140,697.42)	(1,651,475.00)	-79.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,444,167.01	6,303,469.59	-56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,444,167.01	6,303,469.59	-56.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,444,167.01	6,303,469.59	-56.4%
2) Ending Net Position, June 30 (E + F1e)			6,303,469.59	4,651,994.59	-26.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,775,988.00	10,775,988.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(4,472,518.41)	(6,123,993.41)	36.9%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,889,558.11	2,977,354.00	3.0%
5) TOTAL, REVENUES			2,889,558.11	2,977,354.00	3.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	1,773.64	0.00	-100.0%
2) Classified Salaries		2000-2999	1,102.50	0.00	-100.0%
3) Employee Benefits		3000-3999	1,241.80	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,599,812.85	3,109,734.00	-32.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,603,930.79	3,109,734.00	-32.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,714,372.68)	(132,380.00)	-92.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	707,601.26	0.00	-100.0%
b) Transfers Out		7600-7629	342,976.53	302,063.00	-11.9%
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			364,624.73	(302,063.00)	-182.8%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,349,747.95)	(434,443.00)	-67.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,142,158.03	(207,589.92)	-118.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,142,158.03	(207,589.92)	-118.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,142,158.03	(207,589.92)	-118.2%
2) Ending Net Position, June 30 (E + F1e)			(207,589.92)	(642,032.92)	209.3%
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	(207,589.92)	(642,032.92)	209.3%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,141,759.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(215,005.30)		
b) in Banks		9120	42,766.38		
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	709,478.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			10,678,999.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	10,543,318.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	343,270.53		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			10,886,589.14		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			(207,589.92)		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	130,435.84	64,398.00	-50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,832.60)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,779,093.23	2,912,956.00	4.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	861.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,889,558.11	2,977,354.00	3.0%
TOTAL, REVENUES			2,889,558.11	2,977,354.00	3.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	1,773.64	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,773.64	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,102.50	0.00	-100.0%

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%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,102.50	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	41.71	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,164.14	0.00	-100.0%
Unemployment Insurance		3501-3502	14.38	0.00	-100.0%
Workers' Compensation		3601-3602	21.57	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,241.80	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	139,512.00	133,950.00	-4.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	4,460,300.85	2,975,784.00	-33.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			4,599,812.85	3,109,734.00	-32.4%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			4,603,930.79	3,109,734.00	-32.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	707,601.26	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			707,601.26	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	342,976.53	302,063.00	-11.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			342,976.53	302,063.00	-11.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			364,624.73	(302,063.00)	-182.8%
<b>(a - b + c - d + e)</b>					



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,889,558.11	2,977,354.00	3.0%
5) TOTAL, REVENUES			2,889,558.11	2,977,354.00	3.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,603,930.79	3,109,734.00	-32.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,603,930.79	3,109,734.00	-32.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,714,372.68)	(132,380.00)	-92.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	707,601.26	0.00	-100.0%
b) Transfers Out		7600-7629	342,976.53	302,063.00	-11.9%
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			364,624.73	(302,063.00)	-182.8%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,349,747.95)	(434,443.00)	-67.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,142,158.03	(207,589.92)	-118.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,142,158.03	(207,589.92)	-118.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,142,158.03	(207,589.92)	-118.2%
2) Ending Net Position, June 30 (E + F1e)			(207,589.92)	(642,032.92)	209.3%
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	(207,589.92)	(642,032.92)	209.3%

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

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,312.29	19,276.36	20,365.33	19,510.48	19,510.48	19,849.14
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	9.60	9.77	9.77	8.23	8.23	8.23
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,321.89	19,286.13	20,375.10	19,518.71	19,518.71	19,857.37
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	23.97	23.97	23.97	10.01	10.01	10.01
b. Special Education-Special Day Class	2.32	2.32	2.32	1.89	1.89	1.89
c. Special Education-NPS/LCI						
d. Special Education Extended Year				.09	.09	.09
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	26.29	26.29	26.29	11.99	11.99	11.99
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,348.18	19,312.42	20,401.39	19,530.70	19,530.70	19,869.36
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	707.47	705.27	707.47	707.47	707.47	707.47
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	707.47	705.27	707.47	707.47	707.47	707.47
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	707.47	705.27	707.47	707.47	707.47	707.47

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	24,843,807.00		24,843,807.00			24,843,807.00
Work in Progress	28,183,311.00		28,183,311.00			28,183,311.00
Total capital assets not being depreciated	53,027,118.00	0.00	53,027,118.00	0.00	0.00	53,027,118.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	628,983,929.00		628,983,929.00			628,983,929.00
Equipment	25,053,248.00	(3.00)	25,053,245.00			25,053,245.00
Total capital assets being depreciated	654,037,177.00	(3.00)	654,037,174.00	0.00	0.00	654,037,174.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(246,724,521.00)		(246,724,521.00)			(246,724,521.00)
Equipment	(16,405,949.00)	1.00	(16,405,948.00)			(16,405,948.00)
Total accumulated depreciation	(263,130,470.00)	1.00	(263,130,469.00)	0.00	0.00	(263,130,469.00)
Total capital assets being depreciated, net excluding lease and subscription assets	390,906,707.00	(2.00)	390,906,705.00	0.00	0.00	390,906,705.00
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	443,933,825.00	(2.00)	443,933,823.00	0.00	0.00	443,933,823.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	30,705,482.00		30,705,482.00	1,970,661.00		32,676,143.00
Total capital assets being depreciated	30,705,482.00	0.00	30,705,482.00	1,970,661.00	0.00	32,676,143.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(18,390,934.15)	(.85)	(18,390,935.00)	(2,036,519.00)		(20,427,454.00)
Total accumulated depreciation	(18,390,934.15)	(.85)	(18,390,935.00)	(2,036,519.00)	0.00	(20,427,454.00)
Total capital assets being depreciated, net excluding lease and subscription assets	12,314,547.85	(.85)	12,314,547.00	(65,858.00)	0.00	12,248,689.00
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	12,314,547.85	(.85)	12,314,547.00	(65,858.00)	0.00	12,248,689.00

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	
	Title I	Title I	Title I	ESSA CSI 2019-20	ESSA CSI 2020-21	ESSA CSI 2021-22	ESSA CSI 2022-23	ESSER I						
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	84.010	84.010	84.010	84.010	84.010	84.010	84.010	84.425						
RESOURCE CODE	3010	3010	3182	3182	3182	3182	3182	3210						
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290						
LOCAL DESCRIPTION (if any)	PY 0	PY 1	PY 1	PY 1	PY 2	PY 3	PY 0	Ends 9/30/22						
<b>AWARD</b>														
1. Prior Year Carryover			548,793.00	163,862.20	145,363.00			503,299.00						
2. a. Current Year Award	8,863,428.00					414,965.00	891,754.00							
b. Transferability (ESSA)														
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	8,863,428.00	0.00	0.00	0.00	0.00	414,965.00	891,754.00	0.00						
3. Required Matching Funds/Other	1,051.00													
4. Total Available Award	8,864,479.00	548,793.00	163,862.20	145,363.00	414,965.00	891,754.00	503,299.00							
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year	80,787.14													
6. Cash Received in Current Year	6,153,293.26	548,793.00	111,722.27	137,103.00	103,741.00	222,939.00	503,299.00							
7. Contributed Matching Funds	1,051.00													
8. Total Available (sum lines 5, 6, & 7)	6,235,131.40	548,793.00	111,722.27	137,103.00	103,741.00	222,939.00	503,299.00							
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	7,726,960.26	548,793.00	97,025.96	135,619.28	272,068.90		503,299.00							
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	7,726,960.26	548,793.00	97,025.96	135,619.28	272,068.90		503,299.00							
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)	(1,491,828.86)	0.00	14,696.31	1,483.72	(168,327.90)	222,939.00	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
a. Unearned Revenue						222,939.00	
b. Accounts Payable			14,696.31		1,483.72		
c. Accounts Receivable	1,491,828.86					168,327.90	
14. Unused Grant Award Calculation (line 4 minus line 9)	1,137,518.74		66,836.24		9,743.72	142,896.10	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00			142,896.10	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,725,909.26		97,025.96		135,619.28	272,068.90	503,299.00



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	
	ESSER II	ESSER III	ESSER III - Learning Loss	GEER I	ESSER II-ELO	Fund 09 ESSER II-ELO	GEER II-ELO							
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.425C	84.425	84.425	84.425					84.425	84.425	
RESOURCE CODE	3212	3213	3214	3215	3216	3216	3217					3216	3217	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290					8290	8290	
LOCAL DESCRIPTION (if any)	Ends 9/30/23	Ends 9/30/24	Ends 9/30/24	Ends 9/30/22	Ends 9/30/23	Ends 9/30/23	Ends 9/30/23					Ends 9/30/23	Ends 9/30/23	Ends 9/30/23
<b>AWARD</b>														
1. Prior Year Carryover	10,436,080.00	22,211,323.00	11,155,134.00	161,520.50	2,468,590.00	2,468,590.00	566,563.00					5,072.00	5,072.00	
2. a. Current Year Award														
b. Transferability (ESSA)														
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	0.00	0.00
3. Required Matching Funds/Other														
4. Total Available Award	10,436,080.00	22,211,323.00	11,155,134.00	161,520.50	2,468,590.00	2,468,590.00	566,563.00					5,072.00	5,072.00	
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year			(23,822.95)		633,981.00	633,981.00	145,504.00					5,072.00	5,072.00	
6. Cash Received in Current Year	10,436,080.00	13,470,459.19	29,267,803.00	161,520.50	697,192.00	697,192.00								
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	10,436,080.00	13,470,459.19	29,243,980.05	161,520.50	1,331,173.00	1,331,173.00	145,504.00					5,072.00	5,072.00	
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	10,436,080.00	13,470,459.22	1,909,495.74	161,520.50	2,535,923.00	2,535,923.00	566,563.00					5,072.00	5,072.00	
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	10,436,080.00	13,470,459.22	1,909,495.74	161,520.50	2,535,923.00	2,535,923.00	566,563.00					5,072.00	5,072.00	
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)	0.00	(.03)	27,334,484.31	0.00	(1,204,750.00)	(1,204,750.00)	(421,059.00)					0.00	0.00	
a. Unearned Revenue			27,334,484.30											

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
b. Accounts Payable							
c. Accounts Receivable					1,204,750.00		421,059.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	8,740,863.78	9,245,638.26	0.00	(67,333.00)	0.00
15. If Carryover is allowed, enter line 14 amount here			8,740,863.78	9,245,638.26		(67,333.00)	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,436,080.00	13,470,459.19	1,909,495.75	161,520.50	2,535,923.00	5,072.00	566,563.00

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

Description	015		016		017		018		019		020		021	
	ESSEER III-ELO	Fund 09 ESSEER III-ELOP	ESSEER III-ELO Learning Loss	Fund 09 ESSEER III-ELO Learning Loss	SPED: ARP IDEA Part B, Sec 611 Local Assistance Entitlement	Special Ed:ARP IDEA Part B, Sec 611 Local Assistance Coordinated Early Intervening Svcs (ARP:CCEIS)	Special Ed:ARP IDEA Part B, Sec 619,m PreSchool grants							
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	84,425	84,425	84,425	84,425	84,027	84,027	84,173							
RESOURCE CODE	3218	3218	3219	3219	3305	3307	3308							
REVENUE OBJECT	8290	8290	8290	8290	8182	8990	8182							
LOCAL DESCRIPTION (if any)	Ends 9/30/24	Ends 9/30/24	Ends 9/30/24	Ends 9/30/24										
<b>AWARD</b>														
1. Prior Year Carry over	1,609,234.00	48,393.00	2,774,043.00	75,664.00	151,768.50		13,464.75							
2. a. Current Year Award														
b. Transferability (ESSA)														
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
3. Required Matching Funds/Other					(151,768.50)	151,768.50	(13,464.75)							
4. Total Available Award	1,609,234.00	48,393.00	2,774,043.00	75,664.00	0.00	151,768.50	0.00							
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year	514,670.00													
6. Cash Received in Current Year			2,737,220.00											
7. Contributed Matching Funds							(13,464.75)							
8. Total Available (sum lines 5, 6, & 7)	514,670.00	0.00	2,737,220.00	0.00	0.00	0.00	(13,464.75)							
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	38,550.46	32,284.59	135,921.27	75,664.00		151,768.50								
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	38,550.46	32,284.59	135,921.27	75,664.00	0.00	151,768.50	0.00							
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	015	016	017	018	019	020	021
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	476,119.54	(32,284.59)	2,601,298.73	(75,664.00)		0.00	(151,768.50)
a. Unearned Revenue	476,119.54		2,601,298.73				
b. Accounts Payable							
c. Accounts Receivable		32,284.59		75,664.00			151,768.50
14. Unused Grant Award Calculation (line 4 minus line 9)	1,570,683.54	16,108.41	2,638,121.73	0.00		0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,570,683.54	16,108.41	2,638,121.73				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	38,550.46	32,284.59	135,921.27	75,664.00		0.00	151,768.50
							13,464.75

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

Description	022		023		024		025		026		027		028	
	Special Ed:ARP IDEA Part B, SEC 619, Preschool Grants Coordinated Early Intervening Services (ARP CCEIS PS)	Special Ed: IDA Basic Local Assistance Ent., Part B, Sec 611	Special Ed: IDA Local Assist., Part B, Sec 611, Early Intervening Svcs (CCEIS)	Special Ed:IDEA Part B, Sec 619,m Preschool grants	Special Ed:IDEA Part B, SEC 619, Preschool Grants Coordinated Early Intervening Services (ARP CCEIS PS)	Special Ed: IDEA Mental Health Allocation Plan								
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	84.173	84.027	84.027	84.173	84.027A	84.173	84.173	84.027	84.173	84.027A	84.173	84.173	84.027A	84.027A
RESOURCE CODE	3309	3310	3311	3315	3327	3318	3312	3312	3315	3327	3318	3318	3327	3327
REVENUE OBJECT	8990	8181	8181	8182	8182	8990	8990	8990	8182	8182	8990	8990	8182	8182
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Carryover							803,571.16							
2. a. Current Year Award		4,026,146.40	15,828.00	70,674.10	309,958.96	12,471.90	713,289.60		70,674.10	309,958.96	12,471.90		309,958.96	
b. Transferability (ESSA)														
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	0.00	4,026,146.40	15,828.00	70,674.10	309,958.96	12,471.90	713,289.60		70,674.10	309,958.96	12,471.90		309,958.96	
3. Required Matching Funds/Other	13,464.75													
4. Total Available Award	13,464.75	4,026,146.40	15,828.00	70,674.10	309,958.96	12,471.90	1,516,860.76		70,674.10	309,958.96	12,471.90		309,958.96	
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year														
6. Cash Received in Current Year														
7. Contributed Matching Funds	13,464.75													
8. Total Available (sum lines 5, 6, & 7)	13,464.75	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	13,464.75	4,046,256.17	15,828.00	70,674.10	309,958.96	12,471.90	644,501.97		70,674.10	309,958.96	12,471.90		309,958.96	
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	13,464.75	4,046,256.17	15,828.00	70,674.10	309,958.96	12,471.90	644,501.97		70,674.10	309,958.96	12,471.90		309,958.96	
12. Amounts Included in Line 6 above for Prior Year Adjustments														

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

Description	022								023								024								025								026								027								028															
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00								(4,046,256.17)								(15,828.00)								(644,501.97)								(70,674.10)								(12,471.90)								(309,958.96)															
a. Unearned Revenue																																																																
b. Accounts Payable																																																																
c. Accounts Receivable									4,026,146.40								15,828.00								644,366.31								70,674.10								12,471.90								309,958.96															
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00								(20,109.77)								0.00								872,358.79								0.00								0.00								0.00															
15. If Carryover is allowed, enter line 14 amount here																																																																
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00								4,026,146.40								15,828.00								644,366.31								70,674.10								12,471.90								309,958.96															

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

Description	029		030		031		032		033		034		035	
	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619		Cal Perkins-CTE	Title II-Teacher Quality	Title II-Teacher Quality	Title II-Teacher Quality	Title IV-Part B 21st Century HS	Title IV-Part A Student Support	Title III-EL Student program					
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	84.173A	84.048		84.367	84.367	84.287	84.424	84.365						
RESOURCE CODE	3345	3550		4035	4035	4124	4127	4203						
REVENUE OBJECT	8182	8290		8290	8290	8290	8290	8290						
LOCAL DESCRIPTION (if any)				PY 0	Ends 9/30/23 - PY 1									
<b>AWARD</b>														
1. Prior Year Carry over					485,196.00	32,529.71	831,300.64	121,952.95						
2. a. Current Year Award	816.00	259,636.00		1,007,676.00		534,000.00	576,397.00	388,448.00						
b. Transferability (ESSA)														
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	816.00	259,636.00		1,007,676.00	0.00	534,000.00	598,498.00	388,448.00						
3. Required Matching Funds/Other														
4. Total Available Award	816.00	259,636.00		1,007,676.00	485,196.00	566,529.71	1,429,798.64	510,400.95						
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year					480,195.85									
6. Cash Received in Current Year						433,029.71	759,800.64	370,220.95						
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	0.00	28,208.87		1,007,676.00	480,195.85	433,029.71	759,800.64	370,220.95						
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	816.00	259,636.00		514,744.12	485,196.00	544,237.94	736,722.89	397,344.68						
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	816.00	259,636.00		514,744.12	485,196.00	544,237.94	736,722.89	397,344.68						
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	029	030	031	032	033	034	035
(line 8 minus line 9 plus line 12)	(816.00)	(231,427.13)	492,931.88	(5,000.15)	(111,208.23)	23,077.75	(27,123.73)
a. Unearned Revenue			492,931.88			41,018.02	
b. Accounts Payable							
c. Accounts Receivable	816.00	231,427.13		5,000.15	111,208.23	17,940.27	27,123.73
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	492,931.88	0.00	22,291.77	693,075.75	113,056.27
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	816.00	259,636.00	514,744.12	485,196.00	544,237.94	736,722.89	397,344.68



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

Description	036			037			038			039			040			041			TOTAL
	Indian Ed	Head Start	Child Care and Development-DPSS Stipend	McKinney Vento Homeless	ARP: Homeless Children and Youth	SPED - We Can Work													
FEDERAL PROGRAM NAME																			
FEDERAL CATALOG NUMBER	84,060	93,600		84,196	84,425														
RESOURCE CODE	4510	5210	5160	5630	5634	5810													
REVENUE OBJECT	8290	8285	8290	8290	8290	8590													
LOCAL DESCRIPTION (if any)																			
<b>AWARD</b>																			
1. Prior Year Carry over	35,28	293,542.00	50,000.00		167,419.00													55,823,713.69	
2. a. Current Year Award	27,637.00	2,208,704.00		10,946.00														20,412,775.96	
b. Transferability (ESSA)																		0.00	
c. Other Adjustments																		22,101.00	
d. Adj Curr Yr Award																			
(sum lines 2a, 2b, & 2c)	27,637.00	2,208,704.00	0.00	10,946.00	0.00													20,434,876.96	
3. Required Matching Funds/Other																		1,051.00	
4. Total Available Award	27,672.28	2,502,246.00	50,000.00	10,946.00	167,419.00	80,000.00												76,259,641.65	
(sum lines 1, 2d, & 3)																			
<b>REVENUES</b>																			
5. Unearned Revenue Deferred from Prior Year	35,28	293,542.00	50,000.00		48,240.25													2,228,204.57	
6. Cash Received in Current Year	6,909.96	865,772.91			42,348.58													68,065,132.84	
7. Contributed Matching Funds																		1,051.00	
8. Total Available (sum lines 5, 6, & 7)	6,945.24	1,159,314.91	50,000.00	0.00	90,588.83	0.00												70,294,388.41	
<b>EXPENDITURES</b>																			
9. Donor-Authorized Expenditures	25,970.06	1,874,989.90		10,946.00	98,503.66	47,994.27												48,913,326.05	
10. Non Donor-Authorized Expenditures																		0.00	
11. Total Expenditures (lines 9 & 10)	25,970.06	1,874,989.90	0.00	10,946.00	98,503.66	47,994.27												48,913,326.05	
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)	(19,024.82)	(715,674.99)	50,000.00	(10,946.00)	(7,914.83)	(47,994.27)												21,381,062.36	

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

Description	036	037	038	039	040	041
a. Unearned Revenue						31,168,791.47
b. Accounts Payable	35.28					16,215.31
c. Accounts Receivable		724,337.89			10,946.00	9,823,301.50
14. Unused Grant Award Calculation (line 4 minus line 9)	1,702.22	627,256.10	50,000.00	0.00	68,915.34	27,346,315.60
15. If Carryover is allowed, enter line 14 amount here		618,593.20	50,000.00		68,915.34	25,376,556.45
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,909.96	1,883,652.80	50,000.00	10,946.00	47,994.00	48,931,632.13

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	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	ASES	CTEIG	K-12 Strong Workforce	Ag CTE Incentive	Charter Facility Grant-WCA	Child Development-PreK Family Literacy	UPK Planning Grant			
1. Prior Year Carry over		6010	6387		6388	7010		6030	6052	6053				
2. a. Current Year Award		8590	8590		8590	8590		8590	8590	8590				
b. Other Adjustments														
c. Adj Curr Yr Award														
(sum lines 2a & 2b)														
3. Required Matching Funds/Other														
4. Total Available Award														
(sum lines 1, 2c, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year														
6. Cash Received in Current Year														
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)														
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures														
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)														
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)														
a. Unearned Revenue														
b. Accounts Payable														
c. Accounts Receivable														

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	237,292.61	153,084.45	1,095,751.61	18,438.50	(546,263.04)	0.00	1,390,421.00
15. If Carry over is allowed, enter line 14 amount here	237,292.61	153,084.45	1,095,751.61	18,438.50	(546,263.04)		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,300,857.53	1,265,071.92	342,942.60	29,303.00	700,798.28	7,500.00	0.00

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		013		TOTAL
	State Preschool- CSP	State Preschool- QRIS	State Preschool- IEEEP	IPI	Fund 09 - IPI	On-Behalf							
STATE PROGRAM NAME													
RESOURCE CODE	6105	6127	6128	7422	7422	7690							
REVENUE OBJECT	8590	8590	8590	8590	8590	8590							
LOCAL DESCRIPTION (if any)													
<b>AWARD</b>													
1. Prior Year Carry over		407,569.00	432,414.09	7,421,100.00	72,303.00								10,790,600.17
2. a. Current Year Award	2,142,790.00	101,600.00											22,174,015.00
b. Other Adjustments													0.00
c. Adj Curr Yr Award													
(sum lines 2a & 2b)	2,142,790.00	101,600.00	0.00	0.00	0.00								22,174,015.00
3. Required Matching Funds/Other													5,803.10
4. Total Available Award	2,142,790.00	509,169.00	432,414.09	7,421,100.00	72,303.00								32,970,418.27
(sum lines 1, 2c, & 3)													
<b>REVENUES</b>													
5. Unearned Revenue Deferred from Prior Year		407,569.70			72,303.00								885,491.89
6. Cash Received in Current Year	2,397,350.95	101,600.00	432,414.09	7,421,100.00									20,419,247.92
7. Contributed Matching Funds													551,345.86
8. Total Available (sum lines 5, 6, & 7)	2,397,350.95	509,169.70	432,414.09	7,421,100.00	72,303.00	0.00							21,856,085.67
<b>EXPENDITURES</b>													
9. Donor-Authorized Expenditures	2,075,701.48	21,912.23	283,497.53	3,916,729.88	72,303.00								26,414,061.17
10. Non Donor-Authorized Expenditures													0.00
11. Total Expenditures (lines 9 & 10)	2,075,701.48	21,912.23	283,497.53	3,916,729.88	72,303.00	11,855,227.00							26,414,061.17
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)	321,649.47	487,257.47	148,916.56	3,504,370.12	0.00	(11,855,227.00)							(4,557,975.50)
a. Unearned Revenue		487,257.47	132,659.08	3,504,370.12									7,056,093.05
b. Accounts Payable													31,735.01
c. Accounts Receivable													137,612.65
14. Unused Grant Award Calculation													

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	013
(line 4 minus line 9)		67,088.52	487,256.77	148,916.56	3,504,370.12	0.00
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,397,350.95		21,912.23	299,755.01	3,916,729.88	0.00
					72,303.00	6,556,357.10
						4,611,589.81
						14,354,524.40

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

Description	001		002		TOTAL
	Gear Up	BARR - NSI			
LOCAL PROGRAM NAME					
RESOURCE CODE	5925	9104			
REVENUE OBJECT	8699	8699			
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carryover	34,236.37	6,660.18			40,896.55
2. a. Current Year Award	151,200.00	10,000.00			161,200.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)					
3. Required Matching Funds/Other	151,200.00	10,000.00			161,200.00
4. Total Available Award					0.00
(sum lines 1, 2c, & 3)	185,436.37	16,660.18			202,096.55
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	17,995.92				17,995.92
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	17,995.92	0.00			17,995.92
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	94,297.75	8,492.09			102,789.84
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	94,297.75	8,492.09			102,789.84
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)	(76,301.83)	(8,492.09)			(84,793.92)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable					
14. Unused Grant Award Calculation (line 4 minus line 9)	91,138.62	8,168.09			99,306.71

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

Hemet Unified  
Riverside County

Description	001		002	
15. If Carryover is allowed, enter line 14 amount here	54,116.65			54,116.65
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	94,297.75		8,492.09	102,789.84



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

Description		001		TOTAL
FEDERAL PROGRAM NAME				
FEDERAL CATALOG NUMBER				
RESOURCE CODE				
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance				0.00
2. a. Current Year Award				0.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)			0.00	0.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)			0.00	0.00
<b>REVENUES</b>				
5. Cash Received in Current Year				0.00
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
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)			0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)			0.00	0.00
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures				0.00
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)			0.00	0.00

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

Hemet Unified  
Riverside County

Description	001
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	0.00
	0.00

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

Description	001		002		003		004		005		006		007		
	ELOP - Fund 06	ELOP - Fund 09	Educator Effectiveness	Educator Effectiveness - Fund 09	Restricted Lottery - Fund 06	Restricted Lottery - Fund 09	Arts, Music, and Instructional Materials Discretionary Block Grant	6762	8590	6300	8560	6300	8560	6300	8560
<b>AWARD</b>															
1. Prior Year Restricted Ending Balance	8,955,986.57	50,000.00	6,254,454.00	102,961.00	2,486,664.39	99,212.72									
2. a. Current Year Award	21,935,630.00	123,572.00			1,938,470.57	78,432.00									
b. Other Adjustments	173,572.00	(173,572.00)													
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,109,202.00	(50,000.00)	0.00	0.00	1,938,470.57	78,432.00									
3. Required Matching Funds/Other															
4. Total Available Award (sum lines 1, 2c, & 3)	31,065,188.57	0.00	6,254,454.00	102,961.00	4,425,134.96	177,644.72									
<b>REVENUES</b>															
5. Cash Received in Current Year	21,935,630.00				1,363,207.27	57,191.68									
6. Amounts Included in Line 5 for Prior Year Adjustments															
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	173,572.00	(50,000.00)	0.00	0.00	575,263.30	21,240.32									
b. Noncurrent Accounts Receivable															
c. Current Accounts Receivable (line 7a minus line 7b)	173,572.00	(50,000.00)	0.00	0.00	575,263.30	21,240.32									
8. Contributed Matching Funds															
9. Total Available (sum lines 5, 7c, & 8)	22,109,202.00	(50,000.00)	0.00	0.00	1,938,470.57	78,432.00									
<b>EXPENDITURES</b>															
10. Donor-Authorized Expenditures	11,107,146.03				368,926.02	42,931.87									
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)	11,107,146.03		0.00	0.00	0.00	368,926.02	42,931.87
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	19,958,042.54		0.00	6,254,454.00	102,961.00	4,056,208.94	134,712.85
							3,449,349.09
							8,078,187.91

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	
	Arts, Music, and Instructional Materials Discretionary Block Grant - Fund 09	A-G Completion Improvement Grant	A-G Completion Grant - Learning Loss	ELO	ELO-Para	Learning Block Grant	TOTAL					
STATE PROGRAM NAME												
RESOURCE CODE	6762	7412	7413	7425	7426	7435						
REVENUE OBJECT	8590	8590	8590	8590	8590	8590						
LOCAL DESCRIPTION (if any)												
<b>AWARD</b>												
1. Prior Year Restricted Ending Balance		96,941.00	14,405.00	1,249,353.56	982,994.44		20,292,972.68					
2. a. Current Year Award	431,892.22	1,670,383.00	618,907.00			32,721,661.00	71,046,484.79					
b. Other Adjustments							0.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	431,892.22	1,670,383.00	618,907.00	0.00	0.00	32,721,661.00	71,046,484.79					
3. Required Matching Funds/Other							0.00					
4. Total Available Award (sum lines 1, 2c, & 3)	431,892.22	1,767,324.00	633,312.00	1,249,353.56	982,994.44	32,721,661.00	91,339,457.47					
<b>REVENUES</b>												
5. Cash Received in Current Year	228,757.00	32,314.00	4,802.00			38,226,240.00	67,953,828.95					
6. Amounts Included in Line 5 for Prior Year Adjustments		409,517.00	153,526.00				563,043.00					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	203,135.22	1,228,552.00	460,579.00	0.00	0.00	(5,504,579.00)	2,529,612.84					
b. Noncurrent Accounts Receivable							0.00					
c. Current Accounts Receivable (line 7a minus line 7b)	203,135.22	1,228,552.00	460,579.00	0.00	0.00	(5,504,579.00)	2,529,612.84					
8. Contributed Matching Funds							0.00					
9. Total Available (sum lines 5, 7c, & 8)	431,892.22	1,260,866.00	465,381.00	0.00	0.00	32,721,661.00	70,483,441.79					
<b>EXPENDITURES</b>												
10. Donor-Authorized Expenditures	194,953.59	143,548.47		1,083,622.43	423,557.67		20,157,112.05					
11. Non Donor-Authorized Expenditures							0.00					

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
12. Total Expenditures (line 10 plus line 11)	194,953.59	143,548.47	0.00	1,083,622.43	423,557.67	3,343,076.88
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	236,938.63	1,623,775.53	633,312.00	165,731.13	559,436.77	29,378,584.12
						71,182,345.42

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

Description		001	
LOCAL PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	TOTAL
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)			0.00
3. Required Matching Funds/Other		0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)		0.00	0.00
<b>REVENUES</b>			
5. Cash Received in Current Year			0.00
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
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)		0.00	0.00
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)		0.00	0.00

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

Description	001
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	0.00
	0.00



**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	151,605,543.74	301	699,719.44	303	150,905,824.30	305	4,708,111.52	5,219,711.38	307	145,686,112.92	309
2000 - Classified Salaries	63,624,148.38	311	900,352.32	313	62,723,796.06	315	3,227,756.92	9,698,353.35	317	53,025,442.71	319
3000 - Employee Benefits	85,686,949.27	321	1,500,873.38	323	84,186,075.89	325	2,344,508.98	5,188,686.74	327	78,997,389.15	329
4000 - Books, Supplies Equip Replace. (6500)	18,355,843.09	331	246,791.56	333	18,109,051.53	335	618,982.16	5,463,186.13	337	12,645,865.40	339
5000 - Services . . & 7300 - Indirect Costs	50,417,961.70	341	1,003,597.38	343	49,414,364.32	345	9,673,894.80	15,443,420.02	347	33,970,944.30	349
<b>TOTAL</b>					<b>365,339,112.10</b>	<b>365</b>	<b>TOTAL</b>		<b>324,325,754.48</b>	<b>369</b>	

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	116,475,639.24	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	13,608,491.86	380
3. STRS. . . . .	3101 & 3102	30,147,645.37	382
4. PERS. . . . .	3201 & 3202	3,963,742.41	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,882,696.60	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	12,747,333.49	385
7. Unemployment Insurance. . . . .	3501 & 3502	633,799.83	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	990,285.65	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	940.42	393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	181,450,574.87	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	1,216,770.96	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	7,186.86	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .	64,472.30	396
14. TOTAL SALARIES AND BENEFITS. . . . .	180,169,331.61	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. . . . .	55.55%	
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) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.55%	
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). . . . .	324,325,754.48	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

Additional resources excluded were federal and state grants that incurred no teacher (object 1100) expenditures in the 2022-23 year. Resources excluded include 3210, 3212, 3217, 3218, 3219, 3345, 5634, 6010, 6271, 6331, 6531, 6536, 6546, 6762, 7010, 7311, 7388, and 7422.

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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	243,417,223.00	(2,258,598.00)	241,158,625.00	32,166,930.00	9,405,149.00	263,920,406.00	8,440,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	41,906,176.00		41,906,176.00		2,803,059.00	39,103,117.00	2,625,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,504,504.00		13,504,504.00	1,261,366.00	1,144,185.00	13,621,685.00	3,304,144.00
Net Pension Liability	178,515,732.00		178,515,732.00	91,881,638.00		270,397,370.00	
Total/Net OPEB Liability	28,750,848.00	225.00	28,751,073.00	3,169,259.00	1,189,383.00	30,730,949.00	
Compensated Absences Payable	1,884,612.00		1,884,612.00		1,247,837.00	636,775.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	507,979,095.00	(2,258,373.00)	505,720,722.00	128,479,193.00	15,789,613.00	618,410,302.00	14,369,144.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	2,068,459.00		2,068,459.00		595,760.00	1,472,699.00	611,075.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	6,817,406.00		6,817,406.00	13,741,731.00		20,559,137.00	
Total/Net OPEB Liability	2,297,582.00	(225.00)	2,297,357.00	168,466.00	63,223.00	2,402,610.00	
Compensated Absences Payable	322,193.00		322,193.00		234,328.00	87,865.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	11,505,650.00	(225.00)	11,505,425.00	13,910,197.00	893,311.00	24,522,311.00	611,075.00

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	404,142,258.45
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	49,227,311.84
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	26,417.58
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	11,077,382.41
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,669,939.08
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,377,529.73
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	32,414.87
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)				19,183,683.67
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			Manually entered. Must not include expenditures in lines A or D1.	
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)				335,731,262.94
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				20,017.69
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,771.73

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.)	277,242,437.50	14,543.23
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)	277,242,437.50	14,543.23
B. Required effort (Line A.2 times 90%)	249,518,193.75	13,088.91
C. Current year expenditures (Line I.E and Line II.B)	335,731,262.94	16,771.73
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>	MOE Met	
<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>	0.00%	0.00%

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2022-23 Calculations		2023-24 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>			
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)				
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	171,906,385.37	171,906,385.37		195,090,986.99
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,006.87	19,006.87		20,055.65
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2021-22</b>			
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>B. CURRENT YEAR GANN ADA</b>	<b>2022-23 P2 Report</b>			
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)				
1. Total K-12 ADA (Form A, Line A6)	19,348.18	19,348.18	19,530.70	19,530.70
2. Total Charter Schools ADA (Form A, Line C9)	707.47	707.47	707.47	707.47
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		20,055.65		20,238.17
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2022-23 Actual</b>			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)	316,844.80	316,844.80	321,078.00	321,078.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	39,552,403.61	39,552,403.61	35,231,142.00	35,231,142.00
5. Unsecured Roll Taxes (Object 8042)	1,683,626.16	1,683,626.16	1,681,121.00	1,681,121.00
6. Prior Years' Taxes (Object 8043)	1,911,572.11	1,911,572.11	1,958,152.00	1,958,152.00
7. Supplemental Taxes (Object 8044)	1,894,386.66	1,894,386.66	1,013,402.00	1,013,402.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,124,397.31)	(4,124,397.31)	(3,662,126.00)	(3,662,126.00)
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 Budget</b>			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)				
2. Timber Yield Tax (Object 8022)				
3. Other Subventions/In-Lieu Taxes (Object 8029)				
4. Secured Roll Taxes (Object 8041)				
5. Unsecured Roll Taxes (Object 8042)				
6. Prior Years' Taxes (Object 8043)				
7. Supplemental Taxes (Object 8044)				
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)				



	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)	9,651,611.04		9,651,611.04	4,253,345.00		4,253,345.00
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)	50,886,047.07	0.00	50,886,047.07	40,796,114.00	0.00	40,796,114.00
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)	50,886,047.07	0.00	50,886,047.07	40,796,114.00	0.00	40,796,114.00
<b>EXCLUDED APPROPRIATIONS</b>			3,073,016.62			3,636,925.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects	10,566,894.09		10,566,894.09	14,048,183.00		14,048,183.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)						
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)	10,566,894.09	0.00	13,639,910.71	14,048,183.00	0.00	17,685,108.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	255,675,903.00		255,675,903.00	280,604,014.00		280,604,014.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	278,644.86		278,644.86	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	255,954,547.86	0.00	255,954,547.86	280,604,014.00	0.00	280,604,014.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	487,993,564.48		487,993,564.48	432,724,545.00		432,724,545.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(1,128,645.21)		(1,128,645.21)	283,500.00		283,500.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2022-23 Actual			2023-24 Budget		
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			171,906,385.37			195,090,986.99
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0552			1.0091
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			195,090,986.99			205,607,179.36
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			50,886,047.07			40,796,114.00
6. Preliminary State Aid Calculation						
Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,406,678.00			2,428,580.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			157,844,850.63			182,496,173.36
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			157,844,850.63			182,496,173.36
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])			(1,128,645.21)			146,386.11
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			49,757,401.86			40,942,500.11
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)			158,973,495.84			182,349,787.24
9. Total Appropriations Subject to the Limit			49,757,401.86			
a. Local Revenues (Line D7b)			158,973,495.84			
b. State Subventions (Line D8)			13,639,910.71			
c. Less: Excluded Appropriations (Line C23)			195,090,986.99			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			0.00			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>						
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit (Lines D4 plus D10)</b>			195,090,986.99			205,607,179.36
<b>12. Appropriations Subject to the Limit (Line D9d)</b>			195,090,986.99			



**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 16,472,210.83
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 290,026,246.02

**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) 5.68%

**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) 21,316,318.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 4,031,430.54

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	57,538.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	159,204.67
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)	1,861,310.86
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)	33.51
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)	27,425,835.58
9. Carry-Forward Adjustment (Part IV, Line F)	(1,330,605.99)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,095,229.59
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	211,650,346.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	53,801,278.18
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	42,951,033.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,749,358.31
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	127,536.29
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	390,852.10
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,923,643.17
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)	4,326,399.71
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)	188,468.76
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)	30,908,246.47
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)	1,273,617.53
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	795,041.70
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,966,404.38
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,965,431.46
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)	362,017,658.59
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> <b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	7.58%
<b>D. Preliminary Proposed Indirect Cost Rate</b> <b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b> (Line A10 divided by Line B19)	7.21%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	27,425,835.58
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	4,476,779.49
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.18%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.18%) times Part III, Line B19); zero if positive	(1,330,605.99)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(1,330,605.99)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.21%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-665303.00) is applied to the current year calculation and the remainder (\$-665302.99) is deferred to one or more future years:	7.39%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-443535.33) is applied to the current year calculation and the remainder (\$-887070.66) is deferred to one or more future years:	7.45%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(1,330,605.99)

Approved indirect cost rate: 9.18%  
Highest rate used in any program: 9.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,982,819.61	549,222.84	9.18%
01	3010	7,579,916.86	695,836.40	9.18%
01	3182	471,522.71	33,191.43	7.04%
01	3210	460,980.95	42,318.02	9.18%
01	3212	7,269,180.09	667,310.73	9.18%
01	3213	9,751,260.94	895,165.75	9.18%
01	3214	1,748,942.79	160,552.95	9.18%
01	3215	147,939.61	13,580.86	9.18%
01	3307	88,632.08	8,136.42	9.18%
01	3309	12,332.62	1,132.13	9.18%
01	3310	3,706,041.56	340,214.61	9.18%
01	3311	14,497.16	1,330.84	9.18%
01	3312	538,470.38	49,431.59	9.18%
01	3315	64,731.55	5,942.46	9.18%
01	3318	11,423.34	1,048.56	9.18%
01	3345	747.39	68.61	9.18%
01	3550	240,589.36	12,029.00	5.00%
01	4035	915,863.83	84,076.29	9.18%
01	4124	81,607.56	4,080.38	5.00%
01	4127	638,870.38	58,648.31	9.18%
01	4203	363,935.41	33,409.27	9.18%
01	4510	23,787.09	2,182.97	9.18%
01	5210	1,714,782.11	144,181.01	8.41%
01	5630	10,025.65	920.35	9.18%
01	5634	90,279.04	8,224.62	9.11%
01	5810	431,216.43	2,250.59	0.52%
01	6010	5,053,276.79	252,663.84	5.00%
01	6331	85,071.16	7,809.53	9.18%
01	6387	864,953.88	79,402.76	9.18%
01	6388	291,796.89	11,671.86	4.00%
01	6500	44,618,343.18	863.49	0.00%
01	6520	70,320.00	6,455.00	9.18%
01	6536	59,021.07	5,418.13	9.18%
01	6537	1,488,056.03	136,603.54	9.18%
01	6546	1,386,319.70	127,264.15	9.18%
01	6547	38,901.91	3,571.20	9.18%
01	6690	193,147.24	17,730.91	9.18%

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

01	6762	0.00	17,896.74	N/A
01	7388	6,140.03	563.65	9.18%
01	7412	131,478.73	12,069.74	9.18%
01	7422	3,587,406.01	329,323.87	9.18%
01	7435	3,061,986.52	281,090.36	9.18%
01	8150	5,827,968.64	535,007.52	9.18%
01	9010	1,410,786.31	23,287.85	1.65%
11	6391	769,575.70	38,478.79	5.00%
12	6052	6,869.42	630.58	9.18%
12	6105	1,901,173.73	174,527.75	9.18%
12	6127	20,069.23	1,843.00	9.18%
13	5310	7,915,876.04	479,076.92	6.05%



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	3,435,571.49		2,585,877.11	6,021,448.60
2. State Lottery Revenue	8560	4,015,256.84		2,016,902.57	6,032,159.41
3. Other Local Revenue	8600-8799	850.00		0.00	850.00
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)		7,451,678.33	0.00	4,602,779.68	12,054,458.01
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	4,546,008.26		0.00	4,546,008.26
2. Classified Salaries	2000-2999	210,666.09		0.00	210,666.09
3. Employee Benefits	3000-3999	1,001,931.25		0.00	1,001,931.25
4. Books and Supplies	4000-4999	293,603.29		338,681.24	632,284.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	458,447.47			458,447.47
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			73,176.65	73,176.65
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		6,510,656.36	0.00	411,857.89	6,922,514.25
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	941,021.97	0.00	4,190,921.79	5,131,943.76
<b>D. COMMENTS:</b>					
Expenditures are for printing services for consumables associated with curriculum.					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	188,224.74	76,840.86	245,065.60	21,603.21		266,668.81
1110	Regular Education, K-12	162,673,219.69	71,287,001.58	233,960,221.27	20,624,243.04		254,584,464.31
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,966,219.50	1,286,761.36	5,252,980.86	463,084.85		5,716,045.71
3300	Independent Study Centers	5,361,200.82	1,676,495.03	7,037,695.85	620,392.43		7,658,088.28
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	223,403.87	0.00	223,403.87	19,693.67		243,097.54
3800	Career Technical Education	8,265,162.34	2,736,971.06	11,002,133.40	969,868.60		11,972,002.00
4110	Regular Education, Adult	6,867.61	0.00	6,867.61	587.77		7,255.38
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	3,662,790.37	825,716.22	4,488,506.59	395,674.32		4,884,180.91
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	66,044,184.31	15,142,314.73	81,186,499.04	7,156,815.28		88,343,314.32
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	2,501,835.58	614,726.88	3,116,562.46	274,733.72		3,391,296.18
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	127,536.29	0.00	127,536.29	11,242.68		138,778.97
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					652,802.79	652,802.79
----	Enterprise					390,852.10	390,852.10
----	Facilities Acquisition & Construction					15,365,181.94	15,365,181.94
----	Other Outgo					8,501,288.67	8,501,288.67
<b>Other Funds ----</b>							
----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		1,075,772.03	1,075,772.03	1,645,724.58		2,721,496.61
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(694,557.04)		(694,557.04)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	253,000,446.12	94,722,599.75	347,723,045.87	31,509,087.11	24,910,125.50	404,142,258.48

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	144,948.41	13,551.20	2,360.55	3,049.58	3,208.00	0.00	0.00	0.00	0.00	1,107.00	0.00	168,224.74
1110	Regular Education, K-12	452,919,716.99	4,408,104.84	2,098,479.37	172,382.96	163,948.15	23,621.30	2,841,195.01	0.00	0.00	25,770.07	0.00	162,673,219.69
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	2,680,982.41	0.00	16.47	827,214.46	451,704.70	0.00	0.00	0.00	0.00	6,301.46	0.00	3,966,219.50
3300	Independent Study Centers	3,567,290.33	321,258.78	65,556.16	997,899.57	389,195.98	0.00	0.00	0.00	0.00	0.00	0.00	5,361,200.82
3400	Opportunity Schools	0.00	0.00	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	0.00	0.00
3700	Specialized Secondary Programs	103,095.78	114,394.40	0.00	5,175.68	744.00	0.00	0.00	0.00	0.00	0.00	0.00	223,403.87
3800	Career Technical Education	7,176,041.95	243,741.03	0.00	513.97	837,577.05	0.00	0.00	0.00	0.00	7,288.34	0.00	8,265,162.34
4110	Regular Education, Adult	750.20	0.00	0.00	5,917.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,667.61
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	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	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	0.00	0.00
4760	Bilingual	2,478,905.84	611,196.90	333,996.00	36,513.70	202,461.73	0.00	(411.81)	0.00	0.00	125.01	0.00	3,662,790.37
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	42,670,698.79	4,186,301.70	471,652.72	47,636.51	14,776,550.89	3,863,348.11	0.00	0.00	0.00	1,992.49	26,000.00	66,044,184.31
6000	ROCC/P	0.00	0.00	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	1,913,071.75	150,950.49	158,660.17	225,951.62	43,756.50	0.00	0.00	0.00	0.00	9,446.05	0.00	2,501,836.58
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	127,536.29	0.00	0.00	0.00	127,536.29
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	0.00
<b>Total Direct Charged Costs</b>		<b>213,655,502.45</b>	<b>10,049,492.34</b>	<b>3,150,721.44</b>	<b>2,322,261.47</b>	<b>16,899,148.10</b>	<b>3,886,970.41</b>	<b>2,840,783.20</b>	<b>127,536.29</b>	<b>0.00</b>	<b>52,030.42</b>	<b>26,000.00</b>	<b>253,000,446.12</b>

\* 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		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	48,833.11	28,007.75	0.00		76,840.86
1110	Regular Education, K-12	42,592,240.49	25,754,429.62	2,940,331.47		71,287,001.58
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	810,629.66	476,131.70	0.00		1,286,761.36
3300	Independent Study Centers	1,074,328.47	602,166.56	0.00		1,676,495.03
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	1,728,692.17	1,008,278.89	0.00		2,736,971.06
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	517,631.00	308,085.22	0.00		825,716.22
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	9,268,524.71	5,321,471.92	552,318.10		15,142,314.73
6000	ROC/P	0.00	0.00	0.00		0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	390,664.90	224,061.98	0.00		614,726.88
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
<b>Other Funds</b>						
--	Adult Education (Fund 11)	0.00	0.00	0.00		0.00
--	Child Development (Fund 12)	683,663.57	392,108.46	0.00		1,075,772.03
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00		0.00
<b>Total Allocated Support Costs</b>		<b>57,115,208.08</b>	<b>34,114,742.10</b>	<b>3,492,649.57</b>		<b>94,722,598.75</b>

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7160, Goals 000-5999 and 9000, Objects 1000-7999)	2,082,847.84
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 000-6999 and 9000, Objects 1000 - 7999)	57,538.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	25,703,279.07
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,359,975.24
5	Total Central Administration Costs in General Fund and Charter Schools Funds	32,203,644.15
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	253,000,446.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	94,722,595.75
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	347,723,045.87
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	795,041.70
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,973,706.01
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,824,484.79
4	Foundation (Funds 18 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,593,232.50
D.	Total Direct Charged and Allocated Costs (B3 + C5)	365,316,278.37
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.92%

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)	652,802.79				652,802.79
Enterprise (Objects 1000-5999, 6400-6920)		390,852.10			390,852.10
Facilities Acquisition & Construction (Objects 1000-6700)			15,365,181.94		15,365,181.94
Other Outgo (Objects 1000 - 7999)				8,501,288.67	8,501,288.67
<b>Total Other Costs</b>	652,802.79	390,852.10	15,365,181.94	8,501,288.67	24,910,125.50

	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)				
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	4,936,181.52	12,119,657.64	21,869,837.18	18,189,531.73	32,867,091.04	1,247,651.04			3,492,649.57	
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)	
<b>Instructional Goals</b>										
0001 Pre-Kindergarten	1.00	1.00	1.00	1.00	1.00	1.00				
1110 Regular Education, K-12	872.20	872.20	872.20	872.20	875.00	19.00			3,471.00	
3100 Alternative Schools										
3200 Continuation Schools	16.60	16.60	16.60	16.60	17.00					
3300 Independent Study Centers	22.00	22.00	22.00	22.00	21.50					
3400 Opportunity Schools										
3550 Community Day Schools										
3700 Specialized Secondary Programs										
3800 Career Technical Education	35.40	35.40	35.40	35.40	36.00					
4110 Regular Education, Adult										
4610 Adult Independent Study Centers										
4620 Adult Correctional Education										
4630 Adult Career Technical Education										
4760 Bilingual	10.60	10.60	10.60	10.60	11.00					
4850 Migrant Education										
5000-5999 Special Education (allocated to 5001)	189.80	189.80	189.80	189.80	190.00				652.00	
6000 ROC/P										
<b>Other Goals</b>										
7110 Nonagency - Educational	8.00	8.00	8.00	8.00	8.00					
7150 Nonagency - Other										
8100 Community Services										
8500 Child Care and Development Services										
<b>Other Funds</b>										
-- Adult Education (Fund 11)										
-- Child Development (Fund 12)	14.00	14.00	14.00	14.00	14.00					
-- Cafeteria (Funds 13 & 61)										
<b>C. Total Allocation Factors</b>	1,169.60	1,169.60	1,169.60	1,169.60	1,173.50	19.00			4,123.00	

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

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
<b>UNDUPLICATED PUPIL COUNT</b>									3,460.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	8,165,980.43	0.00	0.00	0.00	962,374.08	16,802,093.55		25,930,448.06
2000-2999	Classified Salaries	2,829,782.59	0.00	0.00	0.00	369,054.81	10,488,609.09		13,687,446.49
3000-3999	Employee Benefits	4,361,703.42	0.00	0.00	0.00	557,715.47	11,349,310.01		16,268,728.90
4000-4999	Books and Supplies	70,397.15	0.00	0.00	0.00	22,322.82	370,858.07		463,578.04
5000-5999	Services and Other Operating Expenditures	716,553.65	0.00	0.00	0.00	925.95	8,943,320.24		9,660,799.84
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	33,182.98		33,182.98
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
	<b>Total Direct Costs</b>	<b>16,144,417.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,912,393.13</b>	<b>47,987,373.94</b>	<b>0.00</b>	<b>66,044,184.31</b>
7310	Transfers of Indirect Costs	682,277.77	0.00	0.00	0.00	0.00	5,202.96		687,480.73
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	15,142,314.80							15,142,314.80
	<b>Total Indirect Costs and PCR Allocations</b>	<b>15,824,592.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,202.96</b>	<b>0.00</b>	<b>15,829,795.53</b>
	<b>TOTAL COSTS</b>	<b>31,969,009.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,912,393.13</b>	<b>47,992,576.90</b>	<b>0.00</b>	<b>81,873,979.84</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	366,002.80	0.00	0.00	0.00	290,790.52	855,558.15		1,512,351.47
2000-2999	Classified Salaries	130,133.07	0.00	0.00	0.00	13,706.36	2,723,368.80		2,867,208.23
3000-3999	Employee Benefits	95,791.66	0.00	0.00	0.00	94,093.33	1,253,313.59		1,443,198.58
4000-4999	Books and Supplies	3,031.58	0.00	0.00	0.00	747.39	1,383.74		5,162.71
5000-5999	Services and Other Operating Expenditures	200,521.72	0.00	0.00	0.00	596.02	1,373,956.08		1,575,073.82
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
	<b>Total Direct Costs</b>	<b>795,480.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>399,933.62</b>	<b>6,207,580.36</b>	<b>0.00</b>	<b>7,402,994.81</b>
7310	Transfers of Indirect Costs	407,305.22	0.00	0.00	0.00	0.00	0.00		407,305.22
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>407,305.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>407,305.22</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,202,786.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>399,933.62</b>	<b>6,207,580.36</b>	<b>0.00</b>	<b>7,810,300.03</b>
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
	<b>TOTAL COSTS</b>								<b>7,810,300.03</b>
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	7,799,977.63	0.00	0.00	0.00	671,583.56	15,946,535.40		24,418,096.59



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

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	2,699,649.52	0.00	0.00	0.00	355,348.45	7,765,240.29		10,820,238.26
3000-3999	Employee Benefits	4,265,911.76	0.00	0.00	0.00	463,622.14	10,095,996.42		14,825,530.32
4000-4999	Books and Supplies	67,365.57	0.00	0.00	0.00	21,575.43	369,474.33		458,415.33
5000-5999	Services and Other Operating Expenditures	516,031.93	0.00	0.00	0.00	329.93	7,569,364.16		8,085,726.02
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	33,182.98		33,182.98
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
	<b>Total Direct Costs</b>	<b>15,348,936.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,512,459.51</b>	<b>41,779,793.58</b>	<b>0.00</b>	<b>58,641,189.50</b>
7310	Transfers of Indirect Costs	274,972.55	0.00	0.00	0.00	0.00	5,202.96		280,175.51
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	15,142,314.80							15,142,314.80
	<b>Total Indirect Costs and PCR Allocations</b>	<b>15,417,287.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,202.96</b>	<b>0.00</b>	<b>15,422,490.31</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>30,766,223.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,512,459.51</b>	<b>41,784,996.54</b>	<b>0.00</b>	<b>74,063,679.81</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	<b>TOTAL COSTS</b>								<b>74,063,679.81</b>
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	956,416.71	0.00	0.00	0.00	0.00	572,582.40		1,528,999.11
2000-2999	Classified Salaries	484,639.10	0.00	0.00	0.00	0.00	31,554.92		516,194.02
3000-3999	Employee Benefits	518,159.15	0.00	0.00	0.00	0.00	190,920.14		709,079.29
4000-4999	Books and Supplies	8,109.45	0.00	0.00	0.00	0.00	10,837.59		18,947.04
5000-5999	Services and Other Operating Expenditures	1,027.45	0.00	0.00	0.00	0.00	3,875,668.61		3,876,696.06
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
	<b>Total Direct Costs</b>	<b>1,968,351.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,681,563.66</b>	<b>0.00</b>	<b>6,649,915.52</b>
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
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,968,351.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,681,563.66</b>	<b>0.00</b>	<b>6,649,915.52</b>
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)								28,147,692.76
	<b>TOTAL COSTS</b>								<b>34,797,608.28</b>

\* 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)**

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	60,385,949.68	14,487,336.26
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)	60,385,949.68	14,487,336.26
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	3,347.00	
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)		3,347.00



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

SELPA: **Riverside County (AN)**

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 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: Riverside County (AN)

	<b>Actual Expenditures (LE-CY Worksheet) FY 2022-23</b>	<b>Actual Expenditures Comparison Year FY 2021-22</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	81,873,979.84		
b. Less: Expenditures paid from federal sources	7,810,300.03		
c. Expenditures paid from state and local sources	74,063,679.81	60,385,949.68	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		60,385,949.68	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>74,063,679.81</u>	<u>60,385,949.68</u>	<u>13,677,730.13</u>

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.

	<b>Actual FY 2022-23</b>	<b>Comparison Year FY 2021-22</b>	<b>Difference</b>
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	81,873,979.84		
b. Less: Expenditures paid from federal sources	7,810,300.03		
c. Expenditures paid from state and local sources	74,063,679.81	60,385,949.68	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		60,385,949.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>74,063,679.81</u>	<u>60,385,949.68</u>	
d. Special education unduplicated pupil count	3,460.00	3,347.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>21,405.69</u>	<u>18,041.81</u>	<u>3,363.87</u>

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: Riverside County (AN)

	FY 2022-23	FY 2018-19	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	34,797,608.28	32,319,694.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,319,694.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>34,797,608.28</u>	<u>32,319,694.26</u>	<u>2,477,914.02</u>

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 2018-19	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	34,797,608.28	32,319,694.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		32,319,694.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>34,797,608.28</u>	<u>32,319,694.26</u>	
b. Special education unduplicated pupil count	<u>3,460.00</u>	<u>3,285.00</u>	
c. Per capita local expenditures(B2a/ B2b)	<u>10,057.11</u>	<u>9,838.57</u>	<u>218.54</u>

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.

Carolyn Yoakum

Contact Name

Director, Fiscal Services

Title

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SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuvview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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



SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>					
1000-1999	Certificated 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: Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					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)**

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
	<b>UNDUPLICATED PUPIL COUNT</b>								3,462.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	8,908,660.00	0.00	0.00	0.00	883,815.00	19,501,404.00		29,293,879.00
2000-2999	Classified Salaries	2,756,068.00	0.00	0.00	0.00	455,131.00	12,866,242.00		16,077,441.00
3000-3999	Employee Benefits	4,737,984.00	0.00	0.00	0.00	602,431.00	13,778,341.00		19,118,756.00
4000-4999	Books and Supplies	121,929.00	0.00	0.00	0.00	7,336.00	329,609.00		458,874.00
5000-5999	Services and Other Operating Expenditures	925,545.00	0.00	0.00	0.00	0.00	8,114,825.00		9,040,370.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	30,000.00		30,000.00
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	17,450,186.00	0.00	0.00	0.00	1,948,713.00	54,620,421.00	0.00	74,019,320.00
7310	Transfers of Indirect Costs	391,064.00	0.00	0.00	0.00	0.00	4,378.00		395,442.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	391,064.00	0.00	0.00	0.00	0.00	4,378.00	0.00	395,442.00
	TOTAL COSTS	17,841,250.00	0.00	0.00	0.00	1,948,713.00	54,624,799.00	0.00	74,414,762.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	8,805,621.00	0.00	0.00	0.00	718,822.00	19,224,110.00		28,748,553.00
2000-2999	Classified Salaries	2,613,091.00	0.00	0.00	0.00	455,131.00	10,107,915.00		13,176,137.00
3000-3999	Employee Benefits	4,622,932.00	0.00	0.00	0.00	544,512.00	12,360,635.00		17,528,079.00
4000-4999	Books and Supplies	107,000.00	0.00	0.00	0.00	6,500.00	314,590.00		428,090.00
5000-5999	Services and Other Operating Expenditures	740,545.00	0.00	0.00	0.00	0.00	7,089,825.00		7,830,370.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	30,000.00		30,000.00
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	16,889,189.00	0.00	0.00	0.00	1,724,965.00	49,127,075.00	0.00	67,741,229.00
7310	Transfers of Indirect Costs	79,426.00	0.00	0.00	0.00	0.00	4,378.00		83,804.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	79,426.00	0.00	0.00	0.00	0.00	4,378.00	0.00	83,804.00
	TOTAL BEFORE OBJECT 8980	16,968,615.00	0.00	0.00	0.00	1,724,965.00	49,131,453.00	0.00	67,825,033.00
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								67,825,033.00
	<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								

**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	654,197.00	0.00	0.00	0.00	0.00	163,556.00		817,753.00	
2000-2999	Classified Salaries	513,232.00	0.00	0.00	0.00	0.00	220,720.00		733,952.00	
3000-3999	Employee Benefits	457,764.00	0.00	0.00	0.00	0.00	86,513.00		544,277.00	
4000-4999	Books and Supplies	18,500.00	0.00	0.00	0.00	0.00	8,302.00		26,802.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,861,955.00		3,861,955.00	
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	1,643,693.00	0.00	0.00	0.00	0.00	4,341,046.00	0.00	5,984,739.00	
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	1,643,693.00	0.00	0.00	0.00	0.00	4,341,046.00	0.00	5,984,739.00	
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)									38,711,470.00
	TOTAL COSTS									44,696,209.00

\* 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
<b>UNDUPLICATED PUPIL COUNT</b>										3,462.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	8,165,980.43	0.00	0.00	0.00	962,374.08	16,802,093.55	0.00		25,930,448.06
2000-2999	Classified Salaries	2,829,782.59	0.00	0.00	0.00	369,054.81	10,488,609.09	0.00		13,687,446.49
3000-3999	Employee Benefits	4,361,703.42	0.00	0.00	0.00	557,715.47	11,349,310.01	0.00		16,268,728.90
4000-4999	Books and Supplies	70,397.15	0.00	0.00	0.00	22,322.82	370,858.07	0.00		463,578.04
5000-5999	Services and Other Operating Expenditures	716,553.65	0.00	0.00	0.00	925.95	8,943,320.24	0.00		9,660,799.84
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	33,182.98	0.00		33,182.98
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	16,144,417.24	0.00	0.00	0.00	1,912,393.13	47,987,373.94	0.00	0.00	66,044,184.31
7310	Transfers of Indirect Costs	682,277.77	0.00	0.00	0.00	0.00	5,202.96	0.00		687,480.73
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)	15,142,314.80								15,142,314.80
	Total Indirect Costs	682,277.77	0.00	0.00	0.00	0.00	5,202.96	0.00	0.00	687,480.73
	<b>TOTAL COSTS</b>	<b>16,826,695.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,912,393.13</b>	<b>47,992,576.90</b>	<b>0.00</b>	<b>0.00</b>	<b>66,731,665.04</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	366,002.80	0.00	0.00	0.00	290,790.52	855,558.15	0.00		1,512,351.47
2000-2999	Classified Salaries	130,133.07	0.00	0.00	0.00	13,706.36	2,723,368.80	0.00		2,867,208.23
3000-3999	Employee Benefits	95,791.66	0.00	0.00	0.00	94,093.33	1,253,313.59	0.00		1,443,198.58
4000-4999	Books and Supplies	3,031.58	0.00	0.00	0.00	747.39	1,383.74	0.00		5,162.71
5000-5999	Services and Other Operating Expenditures	200,521.72	0.00	0.00	0.00	596.02	1,373,956.08	0.00		1,575,073.82
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	795,480.83	0.00	0.00	0.00	399,933.62	6,207,580.36	0.00	0.00	7,402,994.81
7310	Transfers of Indirect Costs	407,305.22	0.00	0.00	0.00	0.00	0.00	0.00		407,305.22
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	407,305.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	407,305.22
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,202,786.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>399,933.62</b>	<b>6,207,580.36</b>	<b>0.00</b>	<b>0.00</b>	<b>7,810,300.03</b>
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
	<b>TOTAL COSTS</b>									<b>7,810,300.03</b>

**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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	7,799,977.63	0.00	0.00	0.00	671,583.56	15,946,535.40	0.00		24,418,096.59
2000-2999	Classified Salaries	2,699,649.52	0.00	0.00	0.00	355,348.45	7,765,240.29	0.00		10,820,238.26
3000-3999	Employee Benefits	4,265,911.76	0.00	0.00	0.00	463,622.14	10,095,996.42	0.00		14,825,530.32
4000-4999	Books and Supplies	67,365.57	0.00	0.00	0.00	21,575.43	369,474.33	0.00		458,415.33
5000-5999	Services and Other Operating Expenditures	516,031.93	0.00	0.00	0.00	329.93	7,569,364.16	0.00		8,085,726.02
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	33,182.98	0.00		33,182.98
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	15,348,936.41	0.00	0.00	0.00	1,512,459.51	41,779,793.58	0.00	0.00	58,641,189.50
7310	Transfers of Indirect Costs	274,972.55	0.00	0.00	0.00	0.00	5,202.96	0.00		280,175.51
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)	15,142,314.80								15,142,314.80
	Total Indirect Costs	274,972.55	0.00	0.00	0.00	0.00	5,202.96	0.00	0.00	280,175.51
	TOTAL BEFORE OBJECT 8980	15,623,908.96	0.00	0.00	0.00	1,512,459.51	41,784,996.54	0.00	0.00	58,921,365.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									58,921,365.01
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	956,416.71	0.00	0.00	0.00	0.00	572,582.40	0.00		1,528,999.11
2000-2999	Classified Salaries	484,639.10	0.00	0.00	0.00	0.00	31,554.92	0.00		516,194.02
3000-3999	Employee Benefits	518,159.15	0.00	0.00	0.00	0.00	190,920.14	0.00		709,079.29
4000-4999	Books and Supplies	8,109.45	0.00	0.00	0.00	0.00	10,837.59	0.00		18,947.04
5000-5999	Services and Other Operating Expenditures	1,027.45	0.00	0.00	0.00	0.00	3,875,668.61	0.00		3,876,696.06
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	1,968,351.86	0.00	0.00	0.00	0.00	4,681,563.66	0.00	0.00	6,649,915.52
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	1,968,351.86	0.00	0.00	0.00	0.00	4,681,563.66	0.00	0.00	6,649,915.52

**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
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)									28,147,692.76
	<b>TOTAL COSTS</b>									<b>34,797,608.28</b>

\* 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: Riverside County (AN)**

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)**

SELPA: Riverside County (AN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2023-24</b>	<b>Actual Expenditures Comparison Year FY 2022-23</b>	<b>Difference  (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	74,414,762.00		
b. Less: Expenditures paid from federal sources	6,589,729.00		
c. Expenditures paid from state and local sources	67,825,033.00	74,063,679.81	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(15,142,314.80)	
Comparison year's expenditures, adjusted for MOE calculation		58,921,365.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	67,825,033.00	58,921,365.01	8,903,667.99
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.			
	<b>Budgeted Amounts FY 2023-24</b>	<b>Comparison Year FY 2022-23</b>	<b>Difference</b>
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	74,414,762.00		
b. Less: Expenditures paid from federal sources	6,589,729.00		
c. Expenditures paid from state and local sources	67,825,033.00	74,063,679.81	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(15,142,314.80)	
Comparison year's expenditures, adjusted for MOE calculation		58,921,365.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	67,825,033.00	58,921,365.01	
d. Special education unduplicated pupil count	3,462.00	3,460.00	
e. Per capita state and local expenditures (A2c/A2d)	19,591.29	17,029.30	2,561.99
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.			



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

SELPA: Riverside County (AN)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison</b>	
	<b>FY 2023-24</b>	<b>Year</b>	
		<b>FY 2022-23</b>	<b>Difference</b>
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	44,696,209.00	34,797,608.28	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		34,797,608.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	44,696,209.00	34,797,608.28	9,898,600.72
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.			

	<b>Budget</b>	<b>Comparison</b>	
	<b>FY 2023-24</b>	<b>Year</b>	
		<b>FY 2022-23</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	44,696,209.00	34,797,608.28	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		34,797,608.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	44,696,209.00	34,797,608.28	
b. Special education unduplicated pupil count	3,462.00	3,460.00	
c. Per capita local expenditures (B2a/B2b)	12,910.52	10,057.11	2,853.40
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.			

Carolyn Yoakum  
 \_\_\_\_\_  
 Contact Name  
 Director, Fiscal Services  
 \_\_\_\_\_  
 Title

(951) 765-5100 x 5700  
 \_\_\_\_\_  
 Telephone Number  
 cyoakum@hemetusd.org  
 \_\_\_\_\_  
 Email Address

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

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

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							



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

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

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

SELPA: Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

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

SELPA: Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
<b>BUDGET - Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					
					0.00

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

**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	8,336,629.87	0.00	0.00	(694,557.04)				
Other Sources/Uses Detail					6,306,998.15	3,622,016.59		
Fund Reconciliation							6,654,957.28	8,225,980.70
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	510,694.77	0.00	0.00	0.00				
Other Sources/Uses Detail					46,794.00	802,309.00		
Fund Reconciliation							669,613.07	1,049,076.47
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	16,501.49	0.00	38,478.79	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							508.00	22,696.58
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,617.48	0.00	177,001.33	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							985,846.42	78,919.44
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(73,731.84)	479,076.92	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							72,844.95	131,129.06
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	10,299.43		
Fund Reconciliation							0.00	10,299.43
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

**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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					3,163,802.00	0.00		
Fund Reconciliation							3,163,802.00	0.00
21 BUILDING FUND								
Expenditure Detail	59.50	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	915.24	0.00						
Other Sources/Uses Detail					42,619.34	0.00		
Fund Reconciliation							325,233.66	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	108.12	0.00						
Other Sources/Uses Detail					4,176.52	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

**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
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								
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	(8,792,794.63)						
Other Sources/Uses Detail					0.00	5,494,389.72		
Fund Reconciliation							2,773,319.54	5,494,231.68
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					707,601.26	342,976.53		
Fund Reconciliation							709,478.97	343,270.53
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST 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	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	8,866,526.47	(8,866,526.47)	694,557.04	(694,557.04)	10,271,991.27	10,271,991.27	15,355,603.89	15,355,603.89