

Fresno Unified School District
Board Agenda Item

Board Meeting Date: September 13, 2023

AGENDA ITEM B-38

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Approve

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Discuss and Approve the 2022/23 Unaudited Actual Financial Report, 2022/23 Year-End Budget Revision and 2023/24 Gann Limit

ITEM DESCRIPTION: Staff will present, and the Board of Education will discuss and approve the following three items: 2022/23 Unaudited Actual Financial Report, 2022/23 Year-End Budget Revision and the 2023/24 Gann Limit Resolution.

- 1) The 2022/23 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures and ending fund balance for all the district's funds for the fiscal year ended June 30, 2023. Also included are the ending fund balance summaries for all fund types and charter schools.
- 2) The 2022/23 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures are supported by available district funds.
- 3) 2023/24 Gann Limit Resolution No. 24-13 for adoption of the district's Gann Appropriation Limit for fiscal year 2022/23 and 2023/24. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

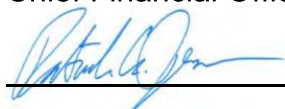
FINANCIAL SUMMARY: The 2022/23 year-end actuals reflect the district's reserve at \$132.7 million, which is above the state minimum required level of 2%.


PREPARED BY: Kim Kelstrom

DIVISION: Business and Financial Services
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Patrick Jensen
Chief Financial Officer

SUPERINTENDENT APPROVAL:
Robert G. Nelson, Ed.D.





The following describes differences from the estimated actuals to the unaudited actuals:

State Revenue

State revenues increased by approximately \$5.6 million due to an increase in lottery funding reported by the California Department of Education (CDE) on July 18, 2023 of \$1.8 million and additional transportation revenue of \$3.8 million which was assumed to be lower in estimated actuals.

Local Revenue

Local revenue decreased by approximately \$9.9 million mainly due to the following:

- Recognize GASB Statement 31 which requires government agencies to recover the fair value of investments held by governmental external investment pools to record any unrealized gains/losses to revenue. The Fresno County investment pool reported unrealized losses of (4.54%) as of June 30, 2023. This is a change in the unrealized loss from June 30, 2022 of (3.93%). As a result, the district recognized a decrease in the fair value adjustments of \$17.0 million for the General Fund and \$5.6 million for all other funds.
- Recognize increased Medi-Cal Administrative Activity (MAA) reimbursements received for prior years of \$570,000.
- Recognize increased interest income of \$6.5 million mainly due to increased cash balances from block grants.

Expenditures and Contributions – Unrestricted General Fund

Carryover for one-time projects increased from estimated actuals included with the 2023/24 Adopted Budget by approximately \$3.3 million. These projects include items such as the Design Science facility project, restroom renovations, Education Center remodel, financial software upgrade, and school site and department carryover. In addition, the supplemental concentration carryover decreased by \$11.1 million due to adjusted spending. The amounts are included in the assigned fund balance to be fully appropriated in the 2023/24 Budget (Budget Revision No 2).

Actual expenditures and contributions were lower than estimated actuals by approximately \$5.1 million. The primary contributing factors are as follows:

- School site and department expenditures lower than anticipated – \$2.7 million
- Transportation contract savings – \$1.4 million
- Safety Office savings due to lower actual police contracts and shared Safe 2 Schools contract savings with liability fund – \$1.0 million

Education Protection Account

As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2022/23. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

The Board approved on June 15, 2022, the estimated EPA funds to be 49% of the LCFF funds. This equates to \$173.8 million and all funds were planned to be used to support teacher salary and benefit costs. On June 19, 2023, the California Department of Education recalculated the 2022/23 EPA to be 12.74% of the LCFF. The total EPA amount for 2022/23 is \$55.6 million; all funds will be used to support teacher salary and benefit costs.

Board of Education Designated Funds

At the June 14, 2023 Board of Education meeting, 2022/23 one-time expenditures, carryover of one-time funds, and committed funds were approved totaling \$193.4 million. These items have decreased to approximately \$190.1 million and includes an increase to Education Center Remodel of \$3.5 million as follows:

Assigned Fund Balance

- Design Science Facility Carryover \$ 3.4 million
- Education Center Remodel \$ 5.0 million
- Restroom Renovation Carryover \$ 1.2 million
- Financial Software Upgrade \$ 1.1 million
- School Site and Department Allocation Carryover \$ 1.0 million

Committed Fund Balance

- Future Textbook Adoption \$ 31.5 million
- Pandemic Learning Recovery \$122.4 million
- Supplemental and Concentration Carryover \$ 24.5 million

Included above is an increase from the 2023/24 Adopted Budget of \$3.5 million for Education Center Remodel, which includes Fulton, and \$1.0 million for textbook adoptions.

Unrestricted Contributions Toward Restricted Programs

Below is a list of the district's unrestricted contributions to the following programs in 2022/23:

<u>Restricted Program</u>	<u>General Fund Contribution</u>
Special Education	\$ 73.2 million
Ongoing & Major Maintenance Account	\$ 34.4 million
Medi-Cal	\$ 1.4 million
Total	\$109.0 million

Restricted General Fund

The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$ 225.5 million as reflected in the chart below.

<u>Restricted Entitlement Funds</u>	<u>Ending Balance 2022/23</u>
Learning Emergency Block Grant	\$ 100.2 million
Expanded Learning Opportunities Program	\$ 49.4 million
Arts, Music and Instructional Materials Discretionary Block Grant	\$ 36.9 million
Educator Effectiveness	\$ 15.3 million
Literacy Coaches and Reading Specialist Grant Program	\$ 9.6 million
Lottery – Restricted	\$ 4.9 million
Special Education – Dispute Prevention and Resolution	\$ 0.5 million
Special Education – Early Intervention Preschool Grant	\$ 2.2 million
Child Nutrition – Kitchen Infrastructure Upgrade	\$ 0.6 million
Child Nutrition – Food Service Staff Training	\$ 0.2 million
Learning Communities for School Success Program	\$ 0.2 million
Classified School Employee Professional Development	\$ 0.2 million
SB 117 COVID-19 LEA Response	\$ 1.0 million
A-G Access Success Grant	\$ 1.6 million
A-G learning Loss Mitigation Grant	\$ 1.8 million
Restricted Routine Maintenance	\$ 0.7 million
Expanded Learning Opportunities (ELO)	\$ 0.2 million
Total	\$225.5 million

Recovery Funds

In 2022/23, federal and state recovery funds supported a return to in-person instruction and mitigation of learning loss totaling approximately \$181.4 million as outlined below.

Expanded Learning Opportunities	\$ 14.2 million
Targeted Student Supports	\$ 8.2 million
Training and Resource Supports	\$ 14.3 million
Health, Social-Emotional & Mental Health Supports	\$ 10.3 million
Facility and Technology Enhancements	\$ 61.2 million
Pandemic Learning and Recovery Commitment	\$ 69.7 million
Indirect Cost	\$ 3.5 million
Total	\$181.4 million

The 2023/24 Adopted Budget included an allocation of \$250 million federal and state recovery funds supported. The 2023/24 adjusted allocation includes carryover of \$261 million and will be recognized in Budget Revision No.2.

Reserve Levels

2022/23 Unaudited Actual and Year-End Budget Revision and 2023/24 Gann Limit

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As previously reported to the Board, the district has six types of reserves. The following chart lists the change in the reserve levels for 2023/24.

<u>Reserve Type</u>	<u>Recommended</u>		<u>Change</u>	<u>6/30/23</u>	<u>6/30/24</u>
	<u>Level</u>	<u>7/1/22</u>			
Unrestricted General Fund	\$ 137.49 ⁽²⁾	\$146.78	(\$ 13.78)	\$133.00	\$128.28 ⁽⁶⁾
Workers' Compensation	\$ 32.10 ⁽³⁾	\$ 32.30	(\$ 0.20)	\$ 32.10	\$ 32.10 ⁽³⁾
General Liability	\$ 5.14 ⁽³⁾	\$ 3.30	\$ 1.84	\$ 5.14	\$ 5.14 ⁽³⁾
Health Fund IBNP ⁽¹⁾	\$ 25.05 ⁽³⁾	\$ 23.23	\$ 1.82	\$ 25.05	\$ 26.16 ⁽³⁾
Other Post-Employment Benefits (OPEB)	\$1,050.25 ⁽³⁾	\$ 63.88	\$ 5.89	\$ 69.77	\$ 75.12 ⁽⁵⁾
Health Fund Unencumbered	\$ 31.97 ⁽⁴⁾	\$ 69.30	\$ 30.21	\$ 99.51	\$ 33.79 ⁽⁴⁾

⁽¹⁾ IBNP is an acronym for "Incurred But Not Paid" claims.

⁽²⁾ Represents the 2022/23 reserve level for economic uncertainties presented to the Board in June 2023.

⁽³⁾ Recommended level is provided by actuarial study.

⁽⁴⁾ Recommended level is provided by the Joint Health Management Board contracted consultant.

⁽⁵⁾ Reserve levels incorporate the same factors as presented to the Board in June 2023 utilizing 2022/23 actuals.

⁽⁶⁾ Reserve levels in the Unrestricted General Fund adjusted for the 2022/23 Adopted Budget.

Other Funds Ending Balances for 2022/23

In addition to the General Fund information provided above, the following information is provided on the district's other fund types:

<u>Other Funds</u>	<u>Audited</u>		<u>Ending Fund Balance 2022/23</u>
	<u>Beginning Fund Balance 2022/23</u>	<u>Net Change</u>	
Associated Student Body	\$ 2,428,444	\$ 279,131	\$ 2,707,575
Adult Education	\$ 1,974,227	(\$ 570,338)	\$ 1,403,889
Child Development	\$ 912,696	(\$ 199,248)	\$ 713,448
Cafeteria	\$ 17,133,582	\$ 11,073,521	\$ 28,207,103
Deferred Maintenance	\$ -	\$ -	\$ -
County School Facilities	\$ 31,614,366	\$ 18,502,696	\$ 50,117,062
Adult Education Building	\$ 2,079,673	(\$ 89,073)	\$ 1,990,600
Measure X Series D	\$ 28,114,733	(\$ 11,863,525)	\$ 16,251,208
Measure M Series A	\$ 38,099,440	(\$ 32,154,181)	\$ 5,945,259
Measure M Series B	\$ -	\$ 121,642,213	\$121,642,213
Capital Facilities (Developer Fees)	\$ 1,361,216	\$ 2,020,992	\$ 3,422,208
Special Reserve	\$ 3,091,106	(\$ 339,446)	\$ 2,751,661
Bond Interest & Redemption	\$ 116,172,567	\$ 4,154,746	\$ 120,327,313
Health Benefits	\$ 65,543,210	\$ 33,964,963	\$ 99,508,173
Liability	\$ 2,657,108	(\$ 1,252,156)	\$ 1,404,952
Workers' Compensation	(\$ 2,251,653)	\$ 4,196,593	\$ 1,944,940
Defined Benefits Plan	\$ 10,482,118	\$ 519,821	\$ 11,001,939
Post-Retirement Health	\$ 63,880,407	\$ 5,892,464	\$ 69,772,872

Charter Schools

A summary of the ending balances for each of the charter schools is provided as follows:

<u>Charter Schools</u>	<u>Beginning Fund Balance 2022/23</u>	<u>Net Change</u>	<u>Ending Fund Balance 2022/23</u>
Aspen Meadow Charter	\$ 413,291	(\$ 22,458)	\$ 390,833
Aspen Ridge Public School	\$ 74,193	\$ 139,331	\$ 213,524
Aspen Valley Preparatory Academy	\$ 1,981,153	\$ 788,800	\$ 2,769,953
Carter G. Woodson Public Charter	\$ 1,874,317	\$ 136,217	\$ 2,010,534
Endeavor Charter School	\$ 672,906	\$ 998,462	\$ 1,671,368
Golden Charter Academy	\$ 249,422	\$ 678,567	\$ 927,989
Morris E. Dailey Charter	\$ 5,063,842	\$ 1,389,873	\$ 6,453,715
School of Unlimited Learning	\$ 1,672,521	\$ 318,802	\$ 1,991,323
Sierra Charter	\$ 3,351,409	\$ 534,357	\$ 3,885,766
University High	\$ 4,271,855	\$1,168,121	\$ 5,439,976

2022/23 Year-End Budget Revision

The 2022/23 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds. The year-end budget revision includes the Unrestricted and Restricted General Fund, Adult Education Fund, Children Center Fund, Cafeteria Fund, Adult Education Building Fund, Bond Interest and Redemption Fund, and Liability Fund.

2022/23 Gann Limit

Included in the Board binders is Resolution No. 24-13 for adopting the district's Gann Appropriation Limit for fiscal year 2022/23 and 2023/24. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2023. Each year the district must approve a maximum appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any questions, please contact Patrick Jensen at 457-6226. Thank you.

**Fresno Unified School District
2022/23 Unaudited Actuals**

Fund Name	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Actual Other Financing Sources	Actual Ending Fund Balance
General Fund Unrestricted	\$ 284,637,333	\$ 985,701,466	\$ 832,267,778	\$ (109,681,272)	\$ 328,389,749
General Fund Restricted	\$ 77,545,930	\$ 654,751,633	\$ 615,060,831	\$ 108,247,383	\$ 225,484,115
Total General Fund	\$ 362,183,263	\$ 1,640,453,098	\$ 1,447,328,608	\$ (1,433,890)	\$ 553,873,864

Associated Student Body	\$ 2,428,444	\$ 3,665,267	\$ 3,386,136	\$ -	\$ 2,707,575
Adult Education Fund	\$ 1,974,227	\$ 7,780,152	\$ 8,350,490	\$ -	\$ 1,403,889
Child Development Fund	\$ 665,144	\$ 27,396,630	\$ 27,348,326	\$ -	\$ 713,448
Cafeteria Fund	\$ 17,133,582	\$ 71,997,008	\$ 60,923,487	\$ -	\$ 28,207,103
Deferred Maintenance Fund	\$ -	\$ 2,963	\$ 3,356,409	\$ 3,353,446	\$ -

Adult Education Building Fund	\$ 2,079,673	\$ 35,802	\$ 124,875	\$ -	\$ 1,990,600
Measure X Series C Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure X Series D Building Fund	\$ 28,114,733	\$ 1,270,094	\$ 18,000	\$ (13,115,619)	\$ 16,251,208
Measure M Series A Building Fund	\$ 38,099,440	\$ 1,479,451	\$ 24,000	\$ (33,609,632)	\$ 5,945,259
Measure M Series B Building Fund	\$ -	\$ (3,357,787)	\$ 497,250	\$ 125,497,250	\$ 121,642,213
Total Building Funds	\$ 68,293,845	\$ (572,441)	\$ 664,125	\$ 78,771,999	\$ 145,829,279

Capital Facilities Fund	\$ 1,361,216	\$ 2,160,470	\$ 33,367	\$ (66,110)	\$ 3,422,208
County School Facility Fund	\$ 31,614,366	\$ 21,957,905	\$ 46,827,014	\$ 43,371,805	\$ 50,117,062
Special Reserve for Capital Outlay	\$ 3,091,107	\$ 85,914	\$ 425,360	\$ -	\$ 2,751,661
Total Bond Int and Redemption	\$ 116,172,567	\$ 64,677,094	\$ 64,354,797	\$ 3,832,449	\$ 120,327,313

Health Fund	\$ 65,543,210	\$ 225,786,359	\$ 189,821,396	\$ (2,000,000)	\$ 99,508,173
Liability Fund	\$ 2,657,108	\$ 8,729,393	\$ 9,981,548	\$ -	\$ 1,404,952
Workers' Compensation Fund	\$ (2,251,653)	\$ 12,240,485	\$ 8,043,892	\$ -	\$ 1,944,940
Defined Benefits Fund	\$ 10,482,118	\$ 1,695,305	\$ 1,175,484	\$ -	\$ 11,001,939
Total Internal Service Funds	\$ 76,430,783	\$ 248,451,542	\$ 209,022,320	\$ (2,000,000)	\$ 113,860,005

Post Retirement Fund	\$ 63,880,407	\$ 2,448,039	\$ 55,575	\$ 3,500,000	\$ 69,772,872
TOTALS	\$ 745,228,952	\$ 2,090,503,642	\$ 1,872,076,015	\$ 129,329,699	\$ 1,092,986,277

Charter Schools	Estimated Beginning Balance	Budget Revenues	Budget Expenditures	Budget Ending Fund Balance	2022/23 ADA
Aspen Meadow Charter	\$ 413,291	\$ 5,618,985	\$ 5,641,443	\$ 390,833	264
Aspen Ridge Public School	\$ 74,193	\$ 3,067,296	\$ 2,927,965	\$ 213,524	157
Aspen Valley Prep	\$ 1,981,153	\$ 7,096,434	\$ 6,307,634	\$ 2,769,953	301
Carter G Woodson Charter	\$ 1,874,317	\$ 6,979,915	\$ 6,843,698	\$ 2,010,534	308
Endeavor Charter School	\$ 672,906	\$ 4,595,096	\$ 3,596,634	\$ 1,671,368	326
Golden Charter Academy	\$ 249,422	\$ 5,425,901	\$ 4,747,333	\$ 927,989	232
Morris E Dailey Charter	\$ 5,063,842	\$ 4,676,863	\$ 3,286,990	\$ 6,453,715	315
School of Unlimited Learning	\$ 1,672,521	\$ 3,235,215	\$ 2,916,414	\$ 1,991,323	186
Sierra Charter	\$ 3,351,409	\$ 6,806,221	\$ 6,271,864	\$ 3,885,766	331
University High	\$ 4,271,855	\$ 7,366,243	\$ 6,198,122	\$ 5,439,976	470

G = General
Ledger Data; S =
Supplemental
Data

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

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	954,717,023.46	0.00	954,717,023.46	1,010,168,593.00	0.00	1,010,168,593.00	5.8%
2) Federal Revenue		8100-8299	0.00	270,046,403.75	270,046,403.75	0.00	369,696,729.00	369,696,729.00	36.9%
3) Other State Revenue		8300-8599	23,840,244.08	375,916,245.55	399,756,489.63	19,968,032.00	278,197,303.00	298,165,335.00	-25.4%
4) Other Local Revenue		8600-8799	7,894,198.11	8,038,983.45	15,933,181.56	14,722,410.00	10,786,841.00	25,509,251.00	60.1%
5) TOTAL, REVENUES			986,451,465.65	654,001,632.75	1,640,453,098.40	1,044,859,035.00	658,680,873.00	1,703,539,908.00	3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	361,980,516.82	157,918,933.60	519,899,450.42	398,151,459.00	157,345,108.00	555,496,567.00	6.8%
2) Classified Salaries		2000-2999	97,887,519.90	93,008,053.15	190,895,573.05	124,039,668.00	87,312,542.00	211,352,210.00	10.7%
3) Employee Benefits		3000-3999	233,306,538.41	161,011,572.88	394,318,111.29	263,121,102.00	218,820,181.00	481,941,283.00	22.2%
4) Books and Supplies		4000-4999	50,467,034.28	59,501,581.97	109,968,616.25	45,660,116.00	65,212,245.00	110,872,361.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	87,889,814.55	89,619,093.23	177,508,907.78	111,201,431.00	99,888,167.00	211,089,598.00	18.9%
6) Capital Outlay		6000-6999	14,802,091.74	36,949,982.14	51,752,073.88	26,406,181.00	221,853,553.00	248,259,734.00	379.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,745,229.98	3,401,539.37	5,146,769.35	1,634,795.00	2,824,358.00	4,459,153.00	-13.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,810,968.18)	13,650,074.59	(2,160,893.59)	(17,237,361.00)	14,729,450.00	(2,507,911.00)	16.1%
9) TOTAL, EXPENDITURES			832,267,777.50	615,060,830.93	1,447,328,608.43	952,977,391.00	867,985,604.00	1,820,962,995.00	25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			154,183,688.15	38,940,801.82	193,124,489.97	91,881,644.00	(209,304,731.00)	(117,423,087.00)	-160.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	66,110.39	3,353,445.82	3,419,556.21	30,000.00	5,156,409.00	5,186,409.00	51.7%
b) Transfers Out		7600-7629	1,500,000.00	3,353,445.82	4,853,445.82	1,500,000.00	7,656,409.00	9,156,409.00	88.7%
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	(108,997,382.61)	108,997,382.61	0.00	(129,564,143.00)	129,564,143.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(110,431,272.22)	108,997,382.61	(1,433,889.61)	(131,034,143.00)	127,064,143.00	(3,970,000.00)	176.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,752,415.93	147,938,184.43	191,690,600.36	(39,152,499.00)	(82,240,588.00)	(121,393,087.00)	-163.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	296,678,839.14	77,545,930.08	374,224,769.22	328,389,749.07	225,484,114.51	553,873,863.58	48.0%
b) Audit Adjustments		9793	(12,041,506.00)	0.00	(12,041,506.00)	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)			284,637,333.14	77,545,930.08	362,183,263.22	328,389,749.07	225,484,114.51	553,873,863.58	52.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,637,333.14	77,545,930.08	362,183,263.22	328,389,749.07	225,484,114.51	553,873,863.58	52.9%
2) Ending Balance, June 30 (E + F1e)			328,389,749.07	225,484,114.51	553,873,863.58	289,237,250.07	143,243,526.51	432,480,776.58	-21.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,533.66	0.00	43,533.66	70,049.65	0.00	70,049.65	60.9%
Stores		9712	3,028,901.01	0.00	3,028,901.01	2,670,900.59	0.00	2,670,900.59	-11.8%
Prepaid Items		9713	2,189,659.34	0.00	2,189,659.34	1,812,090.52	0.00	1,812,090.52	-17.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	225,484,114.51	225,484,114.51	0.00	146,540,965.95	146,540,965.95	-35.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	178,444,897.00	0.00	178,444,897.00	152,900,000.00	0.00	152,900,000.00	-14.3%
Textbook Adoption	0000	9760	31,500,000.00		31,500,000.00			0.00	
Pandemic Learning Recovery	0000	9760	122,400,000.00		122,400,000.00			0.00	
Supplemental and Concentration Carry over	0000	9760	24,544,897.00		24,544,897.00			0.00	
Future Textbook Adoption	0000	9760			0.00	30,500,000.00		30,500,000.00	
Pandemic Learning Recovery	0000	9760			0.00	122,400,000.00		122,400,000.00	
d) Assigned									
Other Assignments		9780	11,728,000.00	0.00	11,728,000.00	3,500,000.00	0.00	3,500,000.00	-70.2%
Ed Center/2011 Fulton Remodel	0000	9780	5,000,000.00		5,000,000.00			0.00	
Design Science Facility	0000	9780	3,400,000.00		3,400,000.00			0.00	
Restroom Renovation	0000	9780	1,205,000.00		1,205,000.00			0.00	
Financial Software Upgrade	0000	9780	1,100,000.00		1,100,000.00			0.00	
Site and Department Carry over	0000	9780	1,023,000.00		1,023,000.00			0.00	
Education Center Remodel	0000	9780			0.00	3,500,000.00		3,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,954,758.06	0.00	132,954,758.06	128,284,209.31	0.00	128,284,209.31	-3.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(3,297,439.44)	(3,297,439.44)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	400,208,216.49	227,686,101.07	627,894,317.56				
1) Fair Value Adjustment to Cash in County Treasury		9111	(28,994,193.00)	0.00	(28,994,193.00)				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) in Banks		9120	34,384,868.97	15,000.00	34,399,868.97				
c) in Revolving Cash Account		9130	43,533.66	0.00	43,533.66				
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	6,713,379.46	5,244,608.19	11,957,987.65				
4) Due from Grantor Government		9290	2,010,303.54	83,969,466.05	85,979,769.59				
5) Due from Other Funds		9310	17,479,382.08	0.00	17,479,382.08				
6) Stores		9320	3,028,901.01	0.00	3,028,901.01				
7) Prepaid Expenditures		9330	2,189,659.34	0.00	2,189,659.34				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			437,064,051.55	316,915,175.31	753,979,226.86				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	98,515,937.42	52,246,638.12	150,762,575.54				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	10,158,365.06	7,671,941.00	17,830,306.06				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	31,512,481.68	31,512,481.68				
6) TOTAL, LIABILITIES			108,674,302.48	91,431,060.80	200,105,363.28				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			328,389,749.07	225,484,114.51	553,873,863.58				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	818,299,028.00	0.00	818,299,028.00	722,674,307.00	0.00	722,674,307.00	-11.7%
Education Protection Account State Aid - Current Year		8012	55,645,048.00	0.00	55,645,048.00	208,695,934.00	0.00	208,695,934.00	275.0%
State Aid - Prior Years		8019	(64,288.00)	0.00	(64,288.00)	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	501,048.96	0.00	501,048.96	501,049.00	0.00	501,049.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	541,216.61	0.00	541,216.61	541,217.00	0.00	541,217.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	70,134,115.67	0.00	70,134,115.67	70,149,772.00	0.00	70,149,772.00	0.0%
Unsecured Roll Taxes		8042	3,428,699.00	0.00	3,428,699.00	3,428,699.00	0.00	3,428,699.00	0.0%
Prior Years' Taxes		8043	654,669.27	0.00	654,669.27	242,175.00	0.00	242,175.00	-63.0%
Supplemental Taxes		8044	2,307,974.29	0.00	2,307,974.29	1,992,801.00	0.00	1,992,801.00	-13.7%
Education Revenue Augmentation Fund (ERAF)		8045	(2,294,980.80)	0.00	(2,294,980.80)	(2,849,664.00)	0.00	(2,849,664.00)	24.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,831,793.71	0.00	9,831,793.71	7,945,455.00	0.00	7,945,455.00	-19.2%
Penalties and Interest from Delinquent Taxes		8048	(.66)	0.00	(.66)	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,411.04	0.00	1,411.04	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			958,985,735.09	0.00	958,985,735.09	1,013,321,745.00	0.00	1,013,321,745.00	5.7%
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	(4,268,711.63)	0.00	(4,268,711.63)	(3,153,152.00)	0.00	(3,153,152.00)	-26.1%
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			954,717,023.46	0.00	954,717,023.46	1,010,168,593.00	0.00	1,010,168,593.00	5.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,662,742.07	14,662,742.07	0.00	15,706,074.00	15,706,074.00	7.1%
Special Education Discretionary Grants		8182	0.00	3,433,138.79	3,433,138.79	0.00	1,272,105.00	1,272,105.00	-62.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	692,653.65	692,653.65	0.00	691,150.00	691,150.00	-0.2%
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		60,398,280.39	60,398,280.39		74,842,863.00	74,842,863.00	23.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,772,417.61	6,772,417.61		8,497,253.00	8,497,253.00	25.5%
Title III, Part A, Immigrant Student Program	4201	8290		52,165.75	52,165.75		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,355,979.44	1,355,979.44		2,231,411.00	2,231,411.00	64.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		8,471,315.67	8,471,315.67		8,450,884.00	8,450,884.00	-0.2%
Career and Technical Education	3500-3599	8290		1,133,975.07	1,133,975.07		1,133,975.00	1,133,975.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	173,073,735.31	173,073,735.31	0.00	256,871,014.00	256,871,014.00	48.4%
TOTAL, FEDERAL REVENUE			0.00	270,046,403.75	270,046,403.75	0.00	369,696,729.00	369,696,729.00	36.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		62,325,138.00	62,325,138.00		64,225,263.00	64,225,263.00	3.0%
Prior Years	6500	8319		1,297,712.00	1,297,712.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,389,804.00	1,389,804.00	0.00	1,389,804.00	1,389,804.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,592,325.00	0.00	2,592,325.00	2,803,081.00	0.00	2,803,081.00	8.1%
Lottery - Unrestricted and Instructional Materials		8560	12,208,054.74	6,136,503.77	18,344,558.51	11,053,740.00	4,356,474.00	15,410,214.00	-16.0%
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		4,101,002.10	4,101,002.10		15,429,436.00	15,429,436.00	276.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		65.25	65.25		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		5,468,527.83	5,468,527.83		6,278,848.00	6,278,848.00	14.8%
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	9,039,864.34	295,197,492.60	304,237,356.94	6,111,211.00	186,517,478.00	192,628,689.00	-36.7%
TOTAL, OTHER STATE REVENUE			23,840,244.08	375,916,245.55	399,756,489.63	19,968,032.00	278,197,303.00	298,165,335.00	-25.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	990,151.28	990,151.28	0.00	944,720.00	944,720.00	-4.6%
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	99,012.95	0.00	99,012.95	42,527.00	0.00	42,527.00	-57.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	283,663.30	0.00	283,663.30	385,000.00	0.00	385,000.00	35.7%
Interest		8660	9,625,471.51	0.00	9,625,471.51	3,100,000.00	0.00	3,100,000.00	-67.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(16,952,687.00)	0.00	(16,952,687.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	1,320,000.00	1,320,000.00	0.00	1,320,000.00	1,320,000.00	0.0%
All Other Local Revenue		8699	14,838,737.35	5,728,832.17	20,567,569.52	11,194,883.00	8,522,121.00	19,717,004.00	-4.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			7,894,198.11	8,038,983.45	15,933,181.56	14,722,410.00	10,786,841.00	25,509,251.00	60.1%
TOTAL, REVENUES			986,451,465.65	654,001,632.75	1,640,453,098.40	1,044,859,035.00	658,680,873.00	1,703,539,908.00	3.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	287,728,197.97	110,912,647.97	398,640,845.94	312,277,831.00	113,645,189.00	425,923,020.00	6.8%
Certificated Pupil Support Salaries		1200	26,144,169.59	19,324,904.74	45,469,074.33	32,660,297.00	16,115,116.00	48,775,413.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	43,782,179.36	15,389,115.43	59,171,294.79	48,122,584.00	13,059,429.00	61,182,013.00	3.4%
Other Certificated Salaries		1900	4,325,969.90	12,292,265.46	16,618,235.36	5,090,747.00	14,525,374.00	19,616,121.00	18.0%
TOTAL, CERTIFICATED SALARIES			361,980,516.82	157,918,933.60	519,899,450.42	398,151,459.00	157,345,108.00	555,496,567.00	6.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,221,545.99	35,037,609.68	39,259,155.67	6,350,349.00	38,120,259.00	44,470,608.00	13.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Classified Support Salaries		2200	50,931,089.98	32,635,583.53	83,566,673.51	56,067,129.00	29,182,159.00	85,249,288.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	14,060,618.45	7,630,466.99	21,691,085.44	20,690,441.00	12,234,514.00	32,924,955.00	51.8%
Clerical, Technical and Office Salaries		2400	27,899,198.20	12,479,795.94	40,378,994.14	37,464,884.00	6,297,737.00	43,762,621.00	8.4%
Other Classified Salaries		2900	775,067.28	5,224,597.01	5,999,664.29	3,466,865.00	1,477,873.00	4,944,738.00	-17.6%
TOTAL, CLASSIFIED SALARIES			97,887,519.90	93,008,053.15	190,895,573.05	124,039,668.00	87,312,542.00	211,352,210.00	10.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	69,145,699.93	72,332,932.60	141,478,632.53	74,608,247.00	113,252,159.00	187,860,406.00	32.8%
PERS		3201-3202	20,597,476.88	17,096,380.34	37,693,857.22	29,530,526.00	20,590,076.00	50,120,602.00	33.0%
OASDI/Medicare/Alternative		3301-3302	12,207,405.28	8,969,421.93	21,176,827.21	14,456,747.00	8,116,890.00	22,573,637.00	6.6%
Health and Welfare Benefits		3401-3402	92,159,090.69	43,499,472.86	135,658,563.55	105,058,028.00	55,568,498.00	160,626,526.00	18.4%
Unemployment Insurance		3501-3502	2,220,593.25	1,108,462.63	3,329,055.88	371,633.00	373,681.00	745,314.00	-77.6%
Workers' Compensation		3601-3602	7,297,502.88	3,999,152.26	11,296,655.14	6,741,524.00	3,325,735.00	10,067,259.00	-10.9%
OPEB, Allocated		3701-3702	29,117,123.84	13,733,976.50	42,851,100.34	31,933,949.00	17,234,086.00	49,168,035.00	14.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	561,645.66	271,773.76	833,419.42	420,448.00	359,056.00	779,504.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			233,306,538.41	161,011,572.88	394,318,111.29	263,121,102.00	218,820,181.00	481,941,283.00	22.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	14,000,000.00	2,409,663.84	16,409,663.84	1,653.00	2,600,000.00	2,601,653.00	-84.1%
Books and Other Reference Materials		4200	1,183,065.01	1,974,523.08	3,157,588.09	2,080,055.00	6,149,949.00	8,230,004.00	160.6%
Materials and Supplies		4300	25,629,475.87	28,584,099.46	54,213,575.33	25,633,486.00	42,114,130.00	67,747,616.00	25.0%
Noncapitalized Equipment		4400	9,497,130.66	26,533,295.59	36,030,426.25	17,705,361.00	14,348,166.00	32,053,527.00	-11.0%
Food		4700	157,362.74	0.00	157,362.74	239,561.00	0.00	239,561.00	52.2%
TOTAL, BOOKS AND SUPPLIES			50,467,034.28	59,501,581.97	109,968,616.25	45,660,116.00	65,212,245.00	110,872,361.00	0.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	10,854,930.84	63,106,863.38	73,961,794.22	25,092,082.00	57,015,132.00	82,107,214.00	11.0%
Travel and Conferences		5200	2,631,023.00	2,086,944.56	4,717,967.56	2,076,668.00	1,810,349.00	3,887,017.00	-17.6%
Dues and Memberships		5300	167,865.85	62,228.37	230,094.22	189,478.00	62,584.00	252,062.00	9.5%
Insurance		5400 - 5450	5,302,005.71	2,884,918.57	8,186,924.28	5,961,880.00	2,903,217.00	8,865,097.00	8.3%
Operations and Housekeeping Services		5500	34,233,425.31	1,760.88	34,235,186.19	36,727,095.00	1,500.00	36,728,595.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,914,418.45	2,633,492.19	9,547,910.64	7,171,698.00	3,617,803.00	10,789,501.00	13.0%
Transfers of Direct Costs		5710	(2,496,846.18)	2,496,846.18	0.00	(1,748,097.00)	1,748,097.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(96,767.25)	(184,250.83)	(281,018.08)	(328,916.00)	(4,720,003.00)	(5,048,919.00)	1,696.7%
Professional/Consulting Services and Operating Expenditures		5800	28,496,722.23	16,352,243.94	44,848,966.17	32,385,162.00	37,365,284.00	69,750,446.00	55.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Communications		5900	1,883,036.59	178,045.99	2,061,082.58	3,674,381.00	84,204.00	3,758,585.00	82.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,889,814.55	89,619,093.23	177,508,907.78	111,201,431.00	99,888,167.00	211,089,598.00	18.9%
CAPITAL OUTLAY									
Land		6100	8,837,753.84	35,951.00	8,873,704.84	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	434,143.88	34,033,345.77	34,467,489.65	16,100,000.00	216,831,560.00	232,931,560.00	575.8%
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	5,530,194.02	2,689,461.55	8,219,655.57	9,896,181.00	4,639,416.00	14,535,597.00	76.8%
Equipment Replacement		6500	0.00	191,223.82	191,223.82	410,000.00	382,577.00	792,577.00	314.5%
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			14,802,091.74	36,949,982.14	51,752,073.88	26,406,181.00	221,853,553.00	248,259,734.00	379.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	75,533.00	0.00	75,533.00	62,884.00	0.00	62,884.00	-16.7%
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	145,273.00	2,081,539.37	2,226,812.37	0.00	1,504,358.00	1,504,358.00	-32.4%
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	1,320,000.00	1,320,000.00	0.00	0.00	0.00	-100.0%
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	1,320,000.00	1,320,000.00	New
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	1,524,423.98	0.00	1,524,423.98	1,571,911.00	0.00	1,571,911.00	3.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,745,229.98	3,401,539.37	5,146,769.35	1,634,795.00	2,824,358.00	4,459,153.00	-13.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(13,650,074.59)	13,650,074.59	0.00	(14,729,450.00)	14,729,450.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,160,893.59)	0.00	(2,160,893.59)	(2,507,911.00)	0.00	(2,507,911.00)	16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,810,968.18)	13,650,074.59	(2,160,893.59)	(17,237,361.00)	14,729,450.00	(2,507,911.00)	16.1%
TOTAL, EXPENDITURES			832,267,777.50	615,060,830.93	1,447,328,608.43	952,977,391.00	867,985,604.00	1,820,962,995.00	25.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	66,110.39	3,353,445.82	3,419,556.21	30,000.00	5,156,409.00	5,186,409.00	51.7%
(a) TOTAL, INTERFUND TRANSFERS IN			66,110.39	3,353,445.82	3,419,556.21	30,000.00	5,156,409.00	5,186,409.00	51.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	3,353,445.82	4,853,445.82	1,500,000.00	7,656,409.00	9,156,409.00	88.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	3,353,445.82	4,853,445.82	1,500,000.00	7,656,409.00	9,156,409.00	88.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(108,997,382.61)	108,997,382.61	0.00	(129,564,143.00)	129,564,143.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(108,997,382.61)	108,997,382.61	0.00	(129,564,143.00)	129,564,143.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(110,431,272.22)	108,997,382.61	(1,433,889.61)	(131,034,143.00)	127,064,143.00	(3,970,000.00)	176.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	954,717,023.46	0.00	954,717,023.46	1,010,168,593.00	0.00	1,010,168,593.00	5.8%
2) Federal Revenue		8100-8299	0.00	270,046,403.75	270,046,403.75	0.00	369,696,729.00	369,696,729.00	36.9%
3) Other State Revenue		8300-8599	23,840,244.08	375,916,245.55	399,756,489.63	19,968,032.00	278,197,303.00	298,165,335.00	-25.4%
4) Other Local Revenue		8600-8799	7,894,198.11	8,038,983.45	15,933,181.56	14,722,410.00	10,786,841.00	25,509,251.00	60.1%
5) TOTAL, REVENUES			986,451,465.65	654,001,632.75	1,640,453,098.40	1,044,859,035.00	658,680,873.00	1,703,539,908.00	3.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		477,104,776.99	313,289,871.38	790,394,648.37	503,731,767.00	393,662,085.00	897,393,852.00	13.5%
2) Instruction - Related Services	2000-2999		100,698,174.39	80,418,473.08	181,116,647.47	118,417,709.00	83,159,912.00	201,577,621.00	11.3%
3) Pupil Services	3000-3999		82,158,071.34	73,874,131.49	156,032,202.83	111,086,175.00	51,499,308.00	162,585,483.00	4.2%
4) Ancillary Services	4000-4999		18,693,800.33	40,730,296.90	59,424,097.23	20,677,363.00	64,700,252.00	85,377,615.00	43.7%
5) Community Services	5000-5999		141,682.88	173,728.12	315,411.00	231,069.00	44,822.00	275,891.00	-12.5%
6) Enterprise	6000-6999		1,785,406.81	300,026.77	2,085,433.58	1,216,896.00	114,201.00	1,331,097.00	-36.2%
7) General Administration	7000-7999		39,461,832.74	21,558,207.82	61,020,040.56	54,533,066.00	15,660,446.00	70,193,512.00	15.0%
8) Plant Services	8000-8999		110,478,802.04	81,314,556.00	191,793,358.04	141,448,551.00	256,320,220.00	397,768,771.00	107.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,745,229.98	3,401,539.37	5,146,769.35	1,634,795.00	2,824,358.00	4,459,153.00	-13.4%
10) TOTAL, EXPENDITURES			832,267,777.50	615,060,830.93	1,447,328,608.43	952,977,391.00	867,985,604.00	1,820,962,995.00	25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			154,183,688.15	38,940,801.82	193,124,489.97	91,881,644.00	(209,304,731.00)	(117,423,087.00)	-160.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	66,110.39	3,353,445.82	3,419,556.21	30,000.00	5,156,409.00	5,186,409.00	51.7%
b) Transfers Out		7600-7629	1,500,000.00	3,353,445.82	4,853,445.82	1,500,000.00	7,656,409.00	9,156,409.00	88.7%
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	(108,997,382.61)	108,997,382.61	0.00	(129,564,143.00)	129,564,143.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(110,431,272.22)	108,997,382.61	(1,433,889.61)	(131,034,143.00)	127,064,143.00	(3,970,000.00)	176.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,752,415.93	147,938,184.43	191,690,600.36	(39,152,499.00)	(82,240,588.00)	(121,393,087.00)	-163.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	296,678,839.14	77,545,930.08	374,224,769.22	328,389,749.07	225,484,114.51	553,873,863.58	48.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(12,041,506.00)	0.00	(12,041,506.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			284,637,333.14	77,545,930.08	362,183,263.22	328,389,749.07	225,484,114.51	553,873,863.58	52.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,637,333.14	77,545,930.08	362,183,263.22	328,389,749.07	225,484,114.51	553,873,863.58	52.9%
2) Ending Balance, June 30 (E + F1e)			328,389,749.07	225,484,114.51	553,873,863.58	289,237,250.07	143,243,526.51	432,480,776.58	-21.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,533.66	0.00	43,533.66	70,049.65	0.00	70,049.65	60.9%
Stores		9712	3,028,901.01	0.00	3,028,901.01	2,670,900.59	0.00	2,670,900.59	-11.8%
Prepaid Items		9713	2,189,659.34	0.00	2,189,659.34	1,812,090.52	0.00	1,812,090.52	-17.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	225,484,114.51	225,484,114.51	0.00	146,540,965.95	146,540,965.95	-35.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	178,444,897.00	0.00	178,444,897.00	152,900,000.00	0.00	152,900,000.00	-14.3%
Textbook Adoption	0000	9760	31,500,000.00		31,500,000.00			0.00	
Pandemic Learning Recovery	0000	9760	122,400,000.00		122,400,000.00			0.00	
Supplemental and Concentration Carry over	0000	9760	24,544,897.00		24,544,897.00			0.00	
Future Textbook Adoption	0000	9760			0.00	30,500,000.00		30,500,000.00	
Pandemic Learning Recovery	0000	9760			0.00	122,400,000.00		122,400,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,728,000.00	0.00	11,728,000.00	3,500,000.00	0.00	3,500,000.00	-70.2%
Ed Center/2011 Fulton Remodel	0000	9780	5,000,000.00		5,000,000.00			0.00	
Design Science Facility	0000	9780	3,400,000.00		3,400,000.00			0.00	
Restroom Renovation	0000	9780	1,205,000.00		1,205,000.00			0.00	
Financial Software Upgrade	0000	9780	1,100,000.00		1,100,000.00			0.00	
Site and Department Carry over	0000	9780	1,023,000.00		1,023,000.00			0.00	
Education Center Remodel	0000	9780			0.00	3,500,000.00		3,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,954,758.06	0.00	132,954,758.06	128,284,209.31	0.00	128,284,209.31	-3.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(3,297,439.44)	(3,297,439.44)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	49,348,682.27	2,663,242.27
6211	Literacy Coaches and Reading Specialists Grant Program	9,586,494.00	7,189,871.00
6266	Educator Effectiveness, FY 2021-22	15,357,245.72	11,044,846.72
6300	Lottery: Instructional Materials	4,849,926.06	4,849,926.06
6536	Special Ed: Dispute Prevention and Dispute Resolution	491,718.48	491,718.48
6547	Special Education Early Intervention Preschool Grant	2,204,994.32	469,473.32
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	36,936,864.00	36,936,864.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	634,813.69	623,231.69
7029	Child Nutrition: Food Service Staff Training Funds	154,724.75	0.00
7085	Learning Communities for School Success Program	238,707.51	0.00
7311	Classified School Employee Professional Development Block Grant	186,234.43	0.00
7388	SB 117 COVID-19 LEA Response Funds	1,040,061.06	0.00
7412	A-G Access/Success Grant	1,565,855.81	0.00
7413	A-G Learning Loss Mitigation Grant	1,762,409.00	1,762,409.00
7425	Expanded Learning Opportunities (ELO) Grant	153,026.91	153,026.91
7435	Learning Recovery Emergency Block Grant	100,222,356.50	79,606,356.50
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	750,000.00	750,000.00
Total, Restricted Balance		225,484,114.51	146,540,965.95

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,665,266.65	2,643,815.00	-228.0%
5) TOTAL, REVENUES			3,665,266.65	2,643,815.00	-228.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,339,443.38	2,366,520.00	-29.1%
5) Services and Other Operating Expenditures		5000-5999	46,692.84	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			3,386,136.22	2,366,520.00	-129.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			279,130.43	277,295.00	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			279,130.43	277,295.00	-0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,455,347.25	2,707,574.68	10.3%
b) Audit Adjustments		9793	(26,903.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,428,444.25	2,707,574.68	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,428,444.25	2,707,574.68	11.5%
2) Ending Balance, June 30 (E + F1e)			2,707,574.68	2,984,869.68	10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	183,281.55	0.00	-100.0%
Prepaid Items		9713	520.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,523,772.80	2,984,869.68	18.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	938,501.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(42,608.00)		
b) in Banks		9120	1,869,371.85		
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	6,753.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	182.86		
6) Stores		9320	183,281.55		
7) Prepaid Expenditures		9330	520.33		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,956,003.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	64,275.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	184,153.18		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			248,428.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,707,574.84		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	6,753.36	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,705.00)	0.00	-100.0%
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	3,674,218.29	2,643,815.00	-28.0%
TOTAL, REVENUES			3,665,266.65	2,643,815.00	-228.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,339,443.38	2,366,520.00	-29.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,339,443.38	2,366,520.00	-29.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,692.84	0.00	-100.0%
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			46,692.84	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,386,136.22	2,366,520.00	-129.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,665,266.65	2,643,815.00	-228.0%
5) TOTAL, REVENUES			3,665,266.65	2,643,815.00	-228.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,386,136.22	2,366,520.00	-30.1%
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			3,386,136.22	2,366,520.00	-30.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			279,130.43	277,295.00	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			279,130.43	277,295.00	-0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,455,347.25	2,707,574.68	10.3%
b) Audit Adjustments		9793	(26,903.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,428,444.25	2,707,574.68	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,428,444.25	2,707,574.68	11.5%
2) Ending Balance, June 30 (E + F1e)			2,707,574.68	2,984,869.68	10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	183,281.55	0.00	-100.0%
Prepaid Items		9713	520.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,523,772.80	2,984,869.68	18.3%
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	2,523,772.80	2,984,869.68
Total, Restricted Balance		2,523,772.80	2,984,869.68

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,399,507.30	1,266,057.00	-9.5%
3) Other State Revenue		8300-8599	5,841,359.56	6,657,513.00	14.0%
4) Other Local Revenue		8600-8799	539,285.28	546,771.00	1.4%
5) TOTAL, REVENUES			7,780,152.14	8,470,341.00	8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,683,055.43	2,405,586.00	-10.3%
2) Classified Salaries		2000-2999	1,543,499.59	1,720,311.00	11.5%
3) Employee Benefits		3000-3999	2,497,365.43	2,747,277.00	10.0%
4) Books and Supplies		4000-4999	722,439.92	2,209,883.00	205.9%
5) Services and Other Operating Expenditures		5000-5999	708,493.38	1,082,371.00	52.8%
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	195,636.54	213,475.00	9.1%
9) TOTAL, EXPENDITURES			8,350,490.29	10,378,903.00	24.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(570,338.15)	(1,908,562.00)	234.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(570,338.15)	(1,908,562.00)	234.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,013,688.10	1,403,888.95	-30.3%
b) Audit Adjustments		9793	(39,461.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,974,227.10	1,403,888.95	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,974,227.10	1,403,888.95	-28.9%
2) Ending Balance, June 30 (E + F1e)			1,403,888.95	(504,673.05)	-135.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
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	1,293,205.94	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	110,133.01	20,250.01	-81.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(524,923.06)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,880,740.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(130,786.00)		
b) in Banks		9120	8,123.91		
c) in Revolving Cash Account		9130	550.00		
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	54,865.27		
4) Due from Grantor Government		9290	543,159.46		
5) Due from Other Funds		9310	50,316.18		
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			3,406,969.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	98,326.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,904,753.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,003,080.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,403,888.95		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	76,538.12	76,609.00	0.1%
All Other Federal Revenue	All Other	8290	1,322,969.18	1,189,448.00	-10.1%
TOTAL, FEDERAL REVENUE			1,399,507.30	1,266,057.00	-9.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,475,746.83	5,973,542.00	9.1%
All Other State Revenue	All Other	8590	365,612.73	683,971.00	87.1%
TOTAL, OTHER STATE REVENUE			5,841,359.56	6,657,513.00	14.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,826.48	13,426.00	130.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(91,325.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	200,801.32	104,417.00	-48.0%
Interagency Services		8677	397,006.00	399,091.00	0.5%
Other Local Revenue					
All Other Local Revenue		8699	26,976.48	29,837.00	10.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			539,285.28	546,771.00	1.4%
TOTAL, REVENUES			7,780,152.14	8,470,341.00	8.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,739,904.41	1,459,647.00	-16.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	278,434.12	285,844.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	664,716.90	660,095.00	-0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,683,055.43	2,405,586.00	-10.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	470,436.99	539,807.00	14.7%
Classified Supervisors' and Administrators' Salaries		2300	81,102.87	105,602.00	30.2%
Clerical, Technical and Office Salaries		2400	985,593.96	1,052,313.00	6.8%
Other Classified Salaries		2900	6,365.77	22,589.00	254.9%
TOTAL, CLASSIFIED SALARIES			1,543,499.59	1,720,311.00	11.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	728,416.89	749,925.00	3.0%
PERS		3201-3202	336,827.87	417,845.00	24.1%
OASDI/Medicare/Alternative		3301-3302	147,518.00	158,545.00	7.5%
Health and Welfare Benefits		3401-3402	906,322.70	1,026,630.00	13.3%
Unemployment Insurance		3501-3502	19,613.48	8,151.00	-58.4%
Workers' Compensation		3601-3602	65,939.39	54,148.00	-17.9%
OPEB, Allocated		3701-3702	286,087.56	324,205.00	13.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,639.54	7,828.00	17.9%
TOTAL, EMPLOYEE BENEFITS			2,497,365.43	2,747,277.00	10.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	5,939.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	487,069.91	2,192,372.00	350.1%
Noncapitalized Equipment		4400	235,370.01	11,572.00	-95.1%
TOTAL, BOOKS AND SUPPLIES			722,439.92	2,209,883.00	205.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	28,945.75	50,157.00	73.3%
Travel and Conferences		5200	32,201.70	45,920.00	42.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	47,571.32	47,892.00	0.7%
Operations and Housekeeping Services		5500	280,126.67	393,000.00	40.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,845.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,886.81	13,654.00	-73.2%
Professional/Consulting Services and Operating Expenditures		5800	263,808.36	531,748.00	101.6%
Communications		5900	107.77	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			708,493.38	1,082,371.00	52.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	195,636.54	213,475.00	9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			195,636.54	213,475.00	9.1%
TOTAL, EXPENDITURES			8,350,490.29	10,378,903.00	24.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,399,507.30	1,266,057.00	-9.5%
3) Other State Revenue		8300-8599	5,841,359.56	6,657,513.00	14.0%
4) Other Local Revenue		8600-8799	539,285.28	546,771.00	1.4%
5) TOTAL, REVENUES			7,780,152.14	8,470,341.00	8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,898,628.97	2,660,642.00	-8.2%
2) Instruction - Related Services	2000-2999		3,570,503.72	5,611,728.00	57.2%
3) Pupil Services	3000-3999		511,496.23	505,936.00	-1.1%
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		131,777.49	162,956.00	23.7%
7) General Administration	7000-7999		195,636.54	213,475.00	9.1%
8) Plant Services	8000-8999		1,042,447.34	1,224,166.00	17.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,350,490.29	10,378,903.00	24.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(570,338.15)	(1,908,562.00)	234.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(570,338.15)	(1,908,562.00)	234.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,013,688.10	1,403,888.95	-30.3%
b) Audit Adjustments		9793	(39,461.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,974,227.10	1,403,888.95	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,974,227.10	1,403,888.95	-28.9%
2) Ending Balance, June 30 (E + F1e)			1,403,888.95	(504,673.05)	-135.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
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	1,293,205.94	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	110,133.01	20,250.01	-81.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(524,923.06)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	462,644.45	0.00
6391	Adult Education Program	830,561.49	0.00
Total, Restricted Balance		1,293,205.94	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,126,835.51	1,414,020.00	25.5%
3) Other State Revenue		8300-8599	24,535,921.61	33,491,666.00	36.5%
4) Other Local Revenue		8600-8799	1,733,872.44	2,327,638.00	34.2%
5) TOTAL, REVENUES			27,396,629.56	37,233,324.00	35.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,742,913.08	8,821,837.00	0.9%
2) Classified Salaries		2000-2999	5,264,912.59	5,827,220.00	10.7%
3) Employee Benefits		3000-3999	10,006,610.45	11,596,399.00	15.9%
4) Books and Supplies		4000-4999	1,282,737.80	2,655,553.00	107.0%
5) Services and Other Operating Expenditures		5000-5999	1,222,620.04	7,883,952.00	544.8%
6) Capital Outlay		6000-6999	1,020.00	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	827,512.02	1,113,857.00	34.6%
9) TOTAL, EXPENDITURES			27,348,325.98	37,898,818.00	38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,303.58	(665,494.00)	-1,477.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,303.58	(665,494.00)	-1,477.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,696.14	713,447.72	-21.8%
b) Audit Adjustments		9793	(247,552.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			665,144.14	713,447.72	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,144.14	713,447.72	7.3%
2) Ending Balance, June 30 (E + F1e)			713,447.72	47,953.72	-93.3%
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	713,447.72	47,953.72	-93.3%
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	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,562,255.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,144,688.39		
4) Due from Grantor Government		9290	1,634,299.60		
5) Due from Other Funds		9310	5,625,062.31		
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			18,966,306.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	361,925.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,858,232.44		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,032,700.14		
6) TOTAL, LIABILITIES			18,252,858.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			713,447.72		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,126,835.51	1,414,020.00	25.5%
TOTAL, FEDERAL REVENUE			1,126,835.51	1,414,020.00	25.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	21,686,472.37	23,699,356.00	9.3%
All Other State Revenue	All Other	8590	2,849,449.24	9,792,310.00	243.7%
TOTAL, OTHER STATE REVENUE			24,535,921.61	33,491,666.00	36.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	230,994.62	50,857.00	-78.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	247,552.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	11,129.62	875,961.00	7,770.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,244,196.20	1,400,820.00	12.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,733,872.44	2,327,638.00	34.2%
TOTAL, REVENUES			27,396,629.56	37,233,324.00	35.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,497,219.35	7,385,011.00	-1.5%
Certificated Pupil Support Salaries		1200	120,008.32	120,008.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	748,794.35	799,730.00	6.8%
Other Certificated Salaries		1900	376,891.06	517,088.00	37.2%
TOTAL, CERTIFICATED SALARIES			8,742,913.08	8,821,837.00	0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,094,619.79	4,874,401.00	19.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	240,716.92	172,624.00	-28.3%
Classified Supervisors' and Administrators' Salaries		2300	514,147.29	361,120.00	-29.8%
Clerical, Technical and Office Salaries		2400	415,428.59	419,075.00	0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,264,912.59	5,827,220.00	10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,085,621.81	2,136,822.00	2.5%
PERS		3201-3202	1,235,905.84	1,509,741.00	22.2%
OASDI/Medicare/Alternative		3301-3302	539,165.29	566,105.00	5.0%
Health and Welfare Benefits		3401-3402	4,432,221.05	5,417,928.00	22.2%
Unemployment Insurance		3501-3502	65,447.83	28,500.00	-56.5%
Workers' Compensation		3601-3602	223,054.06	190,448.00	-14.6%
OPEB, Allocated		3701-3702	1,399,384.80	1,710,956.00	22.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,809.77	35,899.00	39.1%
TOTAL, EMPLOYEE BENEFITS			10,006,610.45	11,596,399.00	15.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,189,365.39	2,653,753.00	123.1%
Noncapitalized Equipment		4400	93,372.41	1,800.00	-98.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,282,737.80	2,655,553.00	107.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	404,277.61	50,000.00	-87.6%
Travel and Conferences		5200	5,996.74	11,025.00	83.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	161,349.32	168,519.00	4.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,663.20	78,750.00	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	47,213.48	1,196,971.00	2,435.2%
Professional/Consulting Services and Operating Expenditures		5800	521,852.52	6,378,687.00	1,122.3%
Communications		5900	267.17	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,222,620.04	7,883,952.00	544.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,020.00	0.00	-100.0%
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			1,020.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	827,512.02	1,113,857.00	34.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			827,512.02	1,113,857.00	34.6%
TOTAL, EXPENDITURES			27,348,325.98	37,898,818.00	38.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,126,835.51	1,414,020.00	25.5%
3) Other State Revenue		8300-8599	24,535,921.61	33,491,666.00	36.5%
4) Other Local Revenue		8600-8799	1,733,872.44	2,327,638.00	34.2%
5) TOTAL, REVENUES			27,396,629.56	37,233,324.00	35.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		18,691,537.38	25,786,635.00	38.0%
2) Instruction - Related Services	2000-2999		3,144,512.81	2,853,618.00	-9.3%
3) Pupil Services	3000-3999		438,418.54	431,359.00	-1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,872,897.94	2,570,746.00	-33.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		827,512.02	1,113,857.00	34.6%
8) Plant Services	8000-8999		373,447.29	5,142,603.00	1,277.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,348,325.98	37,898,818.00	38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,303.58	(665,494.00)	-1,477.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,303.58	(665,494.00)	-1,477.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,696.14	713,447.72	-21.8%
b) Audit Adjustments		9793	(247,552.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			665,144.14	713,447.72	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,144.14	713,447.72	7.3%
2) Ending Balance, June 30 (E + F1e)			713,447.72	47,953.72	-93.3%
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	713,447.72	47,953.72	-93.3%
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	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	713,447.72	47,953.72
Total, Restricted Balance		713,447.72	47,953.72

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,356,639.58	53,236,467.00	-0.2%
3) Other State Revenue		8300-8599	18,475,667.15	10,740,409.00	-41.9%
4) Other Local Revenue		8600-8799	164,701.47	1,203,616.00	630.8%
5) TOTAL, REVENUES			71,997,008.20	65,180,492.00	-9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,313,715.85	17,249,074.00	5.7%
3) Employee Benefits		3000-3999	13,039,296.22	13,977,170.00	7.2%
4) Books and Supplies		4000-4999	28,182,622.50	28,622,597.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	2,037,240.31	4,040,913.00	98.4%
6) Capital Outlay		6000-6999	212,867.30	1,254,000.00	489.1%
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	1,137,745.03	1,180,579.00	3.8%
9) TOTAL, EXPENDITURES			60,923,487.21	66,324,333.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,073,520.99	(1,143,841.00)	-110.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,073,520.99	(1,143,841.00)	-110.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,228,874.23	28,207,103.22	63.7%
b) Audit Adjustments		9793	(95,292.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,133,582.23	28,207,103.22	64.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,133,582.23	28,207,103.22	64.6%
2) Ending Balance, June 30 (E + F1e)			28,207,103.22	27,063,262.22	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,804,203.28	1,456,577.97	-48.1%
Prepaid Items		9713	39,674.40	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,363,225.54	25,606,684.25	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,071,375.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(775,040.00)		
b) in Banks		9120	3,357,043.80		
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	115,121.81		
4) Due from Grantor Government		9290	9,724,398.16		
5) Due from Other Funds		9310	7,671,941.00		
6) Stores		9320	2,804,203.28		
7) Prepaid Expenditures		9330	39,674.40		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			40,008,717.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,023,617.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,774,485.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,511.28		
6) TOTAL, LIABILITIES			11,801,614.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			28,207,103.22		
FEDERAL REVENUE					
Child Nutrition Programs		8220	53,354,961.23	53,170,273.00	-0.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	1,678.35	66,194.00	3,844.0%
TOTAL, FEDERAL REVENUE			53,356,639.58	53,236,467.00	-0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	18,475,667.15	10,197,988.00	-44.8%
All Other State Revenue		8590	0.00	542,421.00	New
TOTAL, OTHER STATE REVENUE			18,475,667.15	10,740,409.00	-41.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	34,815.15	80,250.00	130.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	406,080.53	350,000.00	-13.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(679,748.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	403,553.79	773,366.00	91.6%
TOTAL, OTHER LOCAL REVENUE			164,701.47	1,203,616.00	630.8%
TOTAL, REVENUES			71,997,008.20	65,180,492.00	-9.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	12,760,417.89	13,602,032.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	1,079,566.78	1,577,133.00	46.1%
Clerical, Technical and Office Salaries		2400	754,125.72	969,909.00	28.6%
Other Classified Salaries		2900	1,719,605.46	1,100,000.00	-36.0%
TOTAL, CLASSIFIED SALARIES			16,313,715.85	17,249,074.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	2,889.00	New
PERS		3201-3202	3,095,120.02	3,387,382.00	9.4%
OASDI/Medicare/Alternative		3301-3302	1,137,687.34	1,165,054.00	2.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	6,412,642.86	6,992,113.00	9.0%
Unemployment Insurance		3501-3502	76,168.01	11,177.00	-85.3%
Workers' Compensation		3601-3602	231,040.84	224,275.00	-2.9%
OPEB, Allocated		3701-3702	2,024,100.94	2,120,158.00	4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	62,536.21	74,122.00	18.5%
TOTAL, EMPLOYEE BENEFITS			13,039,296.22	13,977,170.00	7.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	10,624.81	0.00	-100.0%
Materials and Supplies		4300	3,445,699.61	3,031,187.00	-12.0%
Noncapitalized Equipment		4400	189,039.62	100,000.00	-47.1%
Food		4700	24,537,258.46	25,491,410.00	3.9%
TOTAL, BOOKS AND SUPPLIES			28,182,622.50	28,622,597.00	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	56,785.93	0.00	-100.0%
Travel and Conferences		5200	24,155.54	34,784.00	44.0%
Dues and Memberships		5300	7,092.17	70,000.00	887.0%
Insurance		5400-5450	173,377.56	198,558.00	14.5%
Operations and Housekeeping Services		5500	411,949.35	698,000.00	69.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,664,792.77	1,574,956.00	-5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(370,364.73)	178,926.00	-148.3%
Professional/Consulting Services and Operating Expenditures		5800	36,308.43	1,251,689.00	3,347.4%
Communications		5900	33,143.29	34,000.00	2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,037,240.31	4,040,913.00	98.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	212,867.30	1,254,000.00	489.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			212,867.30	1,254,000.00	489.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,137,745.03	1,180,579.00	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,137,745.03	1,180,579.00	3.8%
TOTAL, EXPENDITURES			60,923,487.21	66,324,333.00	8.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,356,639.58	53,236,467.00	-0.2%
3) Other State Revenue		8300-8599	18,475,667.15	10,740,409.00	-41.9%
4) Other Local Revenue		8600-8799	164,701.47	1,203,616.00	630.8%
5) TOTAL, REVENUES			71,997,008.20	65,180,492.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		59,373,792.83	64,442,119.00	8.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		156,519.30	116,635.00	-25.5%
7) General Administration	7000-7999		1,137,745.03	1,180,579.00	3.8%
8) Plant Services	8000-8999		255,430.05	585,000.00	129.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,923,487.21	66,324,333.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,073,520.99	(1,143,841.00)	-110.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,073,520.99	(1,143,841.00)	-110.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,228,874.23	28,207,103.22	63.7%
b) Audit Adjustments		9793	(95,292.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,133,582.23	28,207,103.22	64.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,133,582.23	28,207,103.22	64.6%
2) Ending Balance, June 30 (E + F1e)			28,207,103.22	27,063,262.22	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,804,203.28	1,456,577.97	-48.1%
Prepaid Items		9713	39,674.40	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,363,225.54	25,606,684.25	1.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	16,644,476.71	16,770,453.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,046,807.83	1,164,289.83
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	7,671,941.00	7,671,941.00
Total, Restricted Balance		25,363,225.54	25,606,684.25

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,963.18	0.00	-100.0%
5) TOTAL, REVENUES			2,963.18	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	61,600.00	New
5) Services and Other Operating Expenditures		5000-5999	3,321,873.00	4,851,244.00	46.0%
6) Capital Outlay		6000-6999	34,536.00	2,143,565.00	6,106.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,356,409.00	7,056,409.00	110.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,353,445.82)	(7,056,409.00)	110.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,353,445.82	7,656,409.00	128.3%
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			3,353,445.82	7,656,409.00	128.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	600,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	600,000.00	New
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	600,000.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	182,041.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	651.96		
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			182,693.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	133,647.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	49,045.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			182,693.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,963.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,963.18	0.00	-100.0%
TOTAL, REVENUES			2,963.18	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	61,600.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	61,600.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,604,089.84	4,624,090.00	77.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,958.92	94,934.00	227.8%
Professional/Consulting Services and Operating Expenditures		5800	688,824.24	132,220.00	-80.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,321,873.00	4,851,244.00	46.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,536.00	2,143,565.00	6,106.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,536.00	2,143,565.00	6,106.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,356,409.00	7,056,409.00	110.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,353,445.82	7,656,409.00	128.3%
(a) TOTAL, INTERFUND TRANSFERS IN			3,353,445.82	7,656,409.00	128.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,353,445.82	7,656,409.00	128.3%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,963.18	0.00	-100.0%
5) TOTAL, REVENUES			2,963.18	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,356,409.00	7,056,409.00	110.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,356,409.00	7,056,409.00	110.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,353,445.82)	(7,056,409.00)	110.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,353,445.82	7,656,409.00	128.3%
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			3,353,445.82	7,656,409.00	128.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	600,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	600,000.00	New
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	600,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(572,440.84)	1,763,086.00	-408.0%
5) TOTAL, REVENUES			(572,440.84)	1,763,086.00	-408.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	664,124.62	273,000.00	-58.9%
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			664,124.62	273,000.00	-58.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,236,565.46)	1,490,086.00	-220.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,725,251.03	119,621,951.00	156.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,497,250.00	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			78,771,998.97	(119,621,951.00)	-251.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,535,433.51	(118,131,865.00)	-252.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,685,005.21	145,829,278.72	100.6%
b) Audit Adjustments		9793	(4,391,160.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			68,293,845.21	145,829,278.72	113.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,293,845.21	145,829,278.72	113.5%
2) Ending Balance, June 30 (E + F1e)			145,829,278.72	27,697,413.72	-81.0%
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	145,829,278.72	27,697,413.72	-81.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	201,002,468.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,125,512.00)		
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	1,310,515.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,231,044.61		
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			199,418,516.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	53,580,237.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			53,589,237.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			145,829,278.72		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,161,911.16	1,763,086.00	-57.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,734,352.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(572,440.84)	1,763,086.00	-408.0%
TOTAL, REVENUES			(572,440.84)	1,763,086.00	-408.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,229.10	250,000.00	465.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,149.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	541,746.02	23,000.00	-95.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			664,124.62	273,000.00	-58.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			664,124.62	273,000.00	-58.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	46,725,251.03	119,621,951.00	156.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,725,251.03	119,621,951.00	156.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	125,497,250.00	0.00	-100.0%
(c) TOTAL, SOURCES			125,497,250.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			78,771,998.97	(119,621,951.00)	-251.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(572,440.84)	1,763,086.00	-408.0%
5) TOTAL, REVENUES			(572,440.84)	1,763,086.00	-408.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		124,874.62	250,000.00	100.2%
9) Other Outgo	9000-9999	Except 7600-7699	539,250.00	23,000.00	-95.7%
10) TOTAL, EXPENDITURES			664,124.62	273,000.00	-58.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,236,565.46)	1,490,086.00	-220.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,725,251.03	119,621,951.00	156.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,497,250.00	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			78,771,998.97	(119,621,951.00)	-251.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,535,433.51	(118,131,865.00)	-252.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,685,005.21	145,829,278.72	100.6%
b) Audit Adjustments		9793	(4,391,160.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			68,293,845.21	145,829,278.72	113.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,293,845.21	145,829,278.72	113.5%
2) Ending Balance, June 30 (E + F1e)			145,829,278.72	27,697,413.72	-81.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	145,829,278.72	27,697,413.72	-81.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,160,469.94	1,385,000.00	-35.9%
5) TOTAL, REVENUES			2,160,469.94	1,385,000.00	-35.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	582.76	0.00	-100.0%
3) Employee Benefits		3000-3999	270.05	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,758.24	2,705,718.00	97,995.8%
6) Capital Outlay		6000-6999	29,755.71	40,896.00	37.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,366.76	2,746,614.00	8,131.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,127,103.18	(1,361,614.00)	-164.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	66,110.39	40,500.00	-38.7%
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			(66,110.39)	(40,500.00)	-38.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,060,992.79	(1,402,114.00)	-168.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,805.62	3,422,208.41	140.5%
b) Audit Adjustments		9793	(61,590.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,361,215.62	3,422,208.41	151.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,361,215.62	3,422,208.41	151.4%
2) Ending Balance, June 30 (E + F1e)			3,422,208.41	2,020,094.41	-41.0%
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	3,422,208.41	2,020,094.41	-41.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,712,813.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(168,562.00)		
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	23,589.23		
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			3,567,841.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	167.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	145,465.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			145,632.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,422,208.41		
OTHER STATE REVENUE					
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
OTHER LOCAL REVENUE					
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	63,762.18	35,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(106,972.00)	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,203,679.76	1,350,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				2,160,469.94	1,385,000.00
TOTAL, REVENUES				2,160,469.94	1,385,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	435.58	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	147.18	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			582.76	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	146.24	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	42.59	0.00	-100.0%
Health and Welfare Benefits		3401-3402	51.92	0.00	-100.0%
Unemployment Insurance		3501-3502	2.79	0.00	-100.0%
Workers' Compensation		3601-3602	9.23	0.00	-100.0%
OPEB, Allocated		3701-3702	16.40	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	.88	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			270.05	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	6.62	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,574,152.00	New
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	2,751.62	1,131,566.00	41,023.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,758.24	2,705,718.00	97,995.8%
CAPITAL OUTLAY					
Land		6100	0.00	3,360.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,469.86	37,536.00	114.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	12,285.85	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,755.71	40,896.00	37.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,366.76	2,746,614.00	8,131.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	66,110.39	40,500.00	-38.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			66,110.39	40,500.00	-38.7%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(66,110.39)	(40,500.00)	-38.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,160,469.94	1,385,000.00	-35.9%
5) TOTAL, REVENUES			2,160,469.94	1,385,000.00	-35.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		33,366.76	2,746,614.00	8,131.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,366.76	2,746,614.00	8,131.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,127,103.18	(1,361,614.00)	-164.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	66,110.39	40,500.00	-38.7%
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			(66,110.39)	(40,500.00)	-38.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,060,992.79	(1,402,114.00)	-168.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,805.62	3,422,208.41	140.5%
b) Audit Adjustments		9793	(61,590.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,361,215.62	3,422,208.41	151.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,361,215.62	3,422,208.41	151.4%
2) Ending Balance, June 30 (E + F1e)			3,422,208.41	2,020,094.41	-41.0%
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	3,422,208.41	2,020,094.41	-41.0%
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
9010	Other Restricted Local	3,422,208.41	2,020,094.41
Total, Restricted Balance		3,422,208.41	2,020,094.41

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,361,963.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	595,942.12	600,000.00	0.7%
5) TOTAL, REVENUES			21,957,905.12	600,000.00	-97.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,155,521.44	1,221,551.00	5.7%
3) Employee Benefits		3000-3999	622,743.11	650,198.00	4.4%
4) Books and Supplies		4000-4999	2,739,691.77	2,843,288.00	3.8%
5) Services and Other Operating Expenditures		5000-5999	12,849,917.43	35,881,234.00	179.2%
6) Capital Outlay		6000-6999	29,459,140.12	53,674,506.00	82.2%
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			46,827,013.87	94,270,777.00	101.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,869,108.75)	(93,670,777.00)	276.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	43,371,805.21	114,476,042.00	163.9%
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			43,371,805.21	114,476,042.00	163.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,502,696.46	20,805,265.00	12.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,130,353.61	50,117,062.07	56.0%
b) Audit Adjustments		9793	(515,988.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,614,365.61	50,117,062.07	58.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,614,365.61	50,117,062.07	58.5%
2) Ending Balance, June 30 (E + F1e)			50,117,062.07	70,922,327.07	41.5%
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					
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	50,117,062.07	70,922,327.07	41.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,253,307.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(147,700.00)		
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	29,855.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	52,641,774.41		
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			55,777,237.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,660,175.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	.03		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,660,175.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			50,117,062.07		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	21,361,963.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,361,963.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	222,058.39	600,000.00	170.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	368,288.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,595.73	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			595,942.12	600,000.00	0.7%
TOTAL, REVENUES			21,957,905.12	600,000.00	-97.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	801,338.16	954,673.00	19.1%
Classified Supervisors' and Administrators' Salaries		2300	203,799.74	141,096.00	-30.8%
Clerical, Technical and Office Salaries		2400	150,383.54	125,782.00	-16.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,155,521.44	1,221,551.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	268,012.60	308,242.00	15.0%
OASDI/Medicare/Alternative		3301-3302	84,787.07	87,336.00	3.0%
Health and Welfare Benefits		3401-3402	186,405.80	179,616.00	-3.6%
Unemployment Insurance		3501-3502	5,629.21	2,283.00	-59.4%
Workers' Compensation		3601-3602	18,484.81	14,841.00	-19.7%
OPEB, Allocated		3701-3702	58,864.30	56,896.00	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	559.32	984.00	75.9%
TOTAL, EMPLOYEE BENEFITS			622,743.11	650,198.00	4.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78,705.60	1,150.00	-98.5%
Noncapitalized Equipment		4400	2,660,986.17	2,842,138.00	6.8%
TOTAL, BOOKS AND SUPPLIES			2,739,691.77	2,843,288.00	3.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	13,285.99	13,129.00	-1.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,268,504.06	21,742,829.00	246.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	337,255.49	3,480,141.00	931.9%
Professional/Consulting Services and Operating Expenditures		5800	6,230,871.89	10,645,135.00	70.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,849,917.43	35,881,234.00	179.2%
CAPITAL OUTLAY					
Land		6100	216,940.86	1,059,364.00	388.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,652,971.04	48,796,373.00	70.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	589,228.22	3,818,769.00	548.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,459,140.12	53,674,506.00	82.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			46,827,013.87	94,270,777.00	101.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	43,371,805.21	114,476,042.00	163.9%
(a) TOTAL, INTERFUND TRANSFERS IN			43,371,805.21	114,476,042.00	163.9%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			43,371,805.21	114,476,042.00	163.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,361,963.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	595,942.12	600,000.00	0.7%
5) TOTAL, REVENUES			21,957,905.12	600,000.00	-97.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		46,813,013.87	94,270,777.00	101.4%
9) Other Outgo	9000-9999	Except 7600-7699	14,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			46,827,013.87	94,270,777.00	101.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(24,869,108.75)	(93,670,777.00)	276.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	43,371,805.21	114,476,042.00	163.9%
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			43,371,805.21	114,476,042.00	163.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,502,696.46	20,805,265.00	12.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,130,353.61	50,117,062.07	56.0%
b) Audit Adjustments		9793	(515,988.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,614,365.61	50,117,062.07	58.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,614,365.61	50,117,062.07	58.5%
2) Ending Balance, June 30 (E + F1e)			50,117,062.07	70,922,327.07	41.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	50,117,062.07	70,922,327.07	41.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,913.77	40,000.00	-53.4%
5) TOTAL, REVENUES			85,913.77	40,000.00	-53.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	198,662.86	202,231.00	1.8%
3) Employee Benefits		3000-3999	118,223.51	187,393.00	58.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	84,745.55	847,288.00	899.8%
6) Capital Outlay		6000-6999	23,728.06	426,834.00	1,698.9%
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			425,359.98	1,663,746.00	291.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(339,446.21)	(1,623,746.00)	378.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(339,446.21)	(1,623,746.00)	378.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,171,702.84	2,751,660.63	-13.2%
b) Audit Adjustments		9793	(80,596.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,091,106.84	2,751,660.63	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,091,106.84	2,751,660.63	-11.0%
2) Ending Balance, June 30 (E + F1e)			2,751,660.63	1,127,914.63	-59.0%
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	2,751,660.63	1,127,914.63	-59.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	818,366.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,154.00)		
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	10,019.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,088.67		
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			2,791,321.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	39,660.54		
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			39,660.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,751,660.63		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,471.77	40,000.00	-5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	43,442.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,913.77	40,000.00	-53.4%
TOTAL, REVENUES			85,913.77	40,000.00	-53.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	143,377.56	129,455.00	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	22,246.66	41,987.00	88.7%
Clerical, Technical and Office Salaries		2400	33,038.64	30,789.00	-6.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			198,662.86	202,231.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,369.88	50,551.00	9.0%
OASDI/Medicare/Alternative		3301-3302	14,953.07	19,314.00	29.2%
Health and Welfare Benefits		3401-3402	40,094.40	86,262.00	115.1%
Unemployment Insurance		3501-3502	992.69	506.00	-49.0%
Workers' Compensation		3601-3602	3,219.90	3,669.00	13.9%
OPEB, Allocated		3701-3702	12,590.11	27,067.00	115.0%

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	3.46	24.00	593.6%
TOTAL, EMPLOYEE BENEFITS			118,223.51	187,393.00	58.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	2,314.02	3,246.00	40.3%
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	5,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	82,431.53	838,542.00	917.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,745.55	847,288.00	899.8%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,728.06	396,834.00	1,572.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,728.06	426,834.00	1,698.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			425,359.98	1,663,746.00	291.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,913.77	40,000.00	-53.4%
5) TOTAL, REVENUES			85,913.77	40,000.00	-53.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		425,359.98	1,663,746.00	291.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			425,359.98	1,663,746.00	291.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(339,446.21)	(1,623,746.00)	378.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(339,446.21)	(1,623,746.00)	378.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,171,702.84	2,751,660.63	-13.2%
b) Audit Adjustments		9793	(80,596.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,091,106.84	2,751,660.63	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,091,106.84	2,751,660.63	-11.0%
2) Ending Balance, June 30 (E + F1e)			2,751,660.63	1,127,914.63	-59.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,751,660.63	1,127,914.63	-59.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	404,076.86	988,903.00	144.7%
4) Other Local Revenue		8600-8799	64,273,017.18	57,735,801.00	-10.2%
5) TOTAL, REVENUES			64,677,094.04	58,724,704.00	-9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	64,354,797.34	61,481,281.00	-4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			64,354,797.34	61,481,281.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			322,296.70	(2,756,577.00)	-955.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,832,448.95	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			3,832,448.95	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,154,745.65	(2,756,577.00)	-166.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	118,528,772.89	120,327,312.54	1.5%
b) Audit Adjustments		9793	(2,356,206.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			116,172,566.89	120,327,312.54	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,172,566.89	120,327,312.54	3.6%
2) Ending Balance, June 30 (E + F1e)			120,327,312.54	117,570,735.54	-2.3%
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	120,327,312.54	117,570,735.54	-2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64,514,221.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,928,946.00)		
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	58,367,116.18		
3) Accounts Receivable		9200	374,921.29		
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			120,327,312.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			120,327,312.54		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	404,076.86	988,903.00	144.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			404,076.86	988,903.00	144.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	57,839,013.62	53,817,374.00	-7.0%
Unsecured Roll		8612	3,000,080.11	385,556.00	-87.1%
Prior Years' Taxes		8613	325,636.42	0.00	-100.0%
Supplemental Taxes		8614	1,075,148.95	1,463,324.00	36.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	76,953.10	0.00	-100.0%
Interest		8660	1,649,746.48	2,069,547.00	25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	306,438.50	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			64,273,017.18	57,735,801.00	-10.2%
TOTAL, REVENUES			64,677,094.04	58,724,704.00	-9.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	16,009.21	22,301.00	39.3%
Debt Service - Interest		7438	25,443,695.78	24,778,917.00	-2.6%
Other Debt Service - Principal		7439	38,895,092.35	36,680,063.00	-5.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			64,354,797.34	61,481,281.00	-4.5%
TOTAL, EXPENDITURES			64,354,797.34	61,481,281.00	-4.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	3,832,448.95	0.00	-100.0%
(c) TOTAL, SOURCES			3,832,448.95	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,832,448.95	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	404,076.86	988,903.00	144.7%
4) Other Local Revenue		8600-8799	64,273,017.18	57,735,801.00	-10.2%
5) TOTAL, REVENUES			64,677,094.04	58,724,704.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	64,354,797.34	61,481,281.00	-4.5%
10) TOTAL, EXPENDITURES			64,354,797.34	61,481,281.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			322,296.70	(2,756,577.00)	-955.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,832,448.95	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			3,832,448.95	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,154,745.65	(2,756,577.00)	-166.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	118,528,772.89	120,327,312.54	1.5%
b) Audit Adjustments		9793	(2,356,206.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			116,172,566.89	120,327,312.54	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,172,566.89	120,327,312.54	3.6%
2) Ending Balance, June 30 (E + F1e)			120,327,312.54	117,570,735.54	-2.3%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	120,327,312.54	117,570,735.54	-2.3%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	248,451,542.07	260,005,331.00	4.7%
5) TOTAL, REVENUES			248,451,542.07	260,005,331.00	4.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,940,180.50	2,051,640.00	5.7%
3) Employee Benefits		3000-3999	1,150,363.24	1,209,363.00	5.1%
4) Books and Supplies		4000-4999	5,842.00	19,710.00	237.4%
5) Services and Other Operating Expenses		5000-5999	205,925,934.05	207,761,736.00	0.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			209,022,319.79	211,042,449.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,429,222.28	48,962,882.00	24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			37,429,222.28	46,962,882.00	25.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	81,943,609.93	113,860,005.21	38.9%
b) Audit Adjustments		9793	(5,512,827.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,430,782.93	113,860,005.21	49.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			76,430,782.93	113,860,005.21	49.0%
2) Ending Net Position, June 30 (E + F1e)			113,860,005.21	160,822,887.21	41.2%
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	113,860,005.21	160,822,887.21	41.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	181,237,608.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,228,188.00)		
b) in Banks		9120	100.00		
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	1,180,110.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,109,919.51		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	3,415,110.44		
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			179,714,660.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	65,371,623.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	483,031.44		
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			65,854,655.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			113,860,005.21		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,148,296.94	1,701,413.00	-46.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,715,361.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	238,293,741.82	229,113,411.00	-3.9%
All Other Fees and Contracts		8689	5,389,689.22	5,266,891.00	-2.3%
Other Local Revenue					
All Other Local Revenue		8699	4,335,175.09	23,923,616.00	451.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			248,451,542.07	260,005,331.00	4.7%
TOTAL, REVENUES			248,451,542.07	260,005,331.00	4.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	13,000.00	New

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	719,632.96	660,138.00	-8.3%
Clerical, Technical and Office Salaries		2400	1,220,547.54	1,378,502.00	12.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,940,180.50	2,051,640.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	436,081.60	460,692.00	5.6%
OASDI/Medicare/Alternative		3301-3302	140,860.49	150,960.00	7.2%
Health and Welfare Benefits		3401-3402	402,234.22	420,132.00	4.4%
Unemployment Insurance		3501-3502	9,372.27	8,149.00	-13.1%
Workers' Compensation		3601-3602	30,642.10	30,749.00	0.3%
OPEB, Allocated		3701-3702	127,021.60	133,622.00	5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,150.96	5,059.00	21.9%
TOTAL, EMPLOYEE BENEFITS			1,150,363.24	1,209,363.00	5.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,842.00	19,710.00	237.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,842.00	19,710.00	237.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	58,527.96	49,032.00	-16.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,939,247.69	5,415,218.00	-8.8%
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	62,225.77	78,793.00	26.6%
Professional/Consulting Services and					
Operating Expenditures		5800	199,852,671.95	202,147,050.00	1.1%
Communications		5900	13,260.68	71,643.00	440.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			205,925,934.05	207,761,736.00	0.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			209,022,319.79	211,042,449.00	1.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	0.0%
(a - b + c - d + e)					

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	248,451,542.07	260,005,331.00	4.7%
5) TOTAL, REVENUES			248,451,542.07	260,005,331.00	4.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		209,022,319.79	211,042,449.00	1.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			209,022,319.79	211,042,449.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,429,222.28	48,962,882.00	24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			37,429,222.28	46,962,882.00	25.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	81,943,609.93	113,860,005.21	38.9%
b) Audit Adjustments		9793	(5,512,827.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,430,782.93	113,860,005.21	49.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			76,430,782.93	113,860,005.21	49.0%
2) Ending Net Position, June 30 (E + F1e)			113,860,005.21	160,822,887.21	41.2%
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	113,860,005.21	160,822,887.21	41.2%

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,448,039.37	2,000,000.00	-18.3%
5) TOTAL, REVENUES			2,448,039.37	2,000,000.00	-18.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	55,575.17	150,000.00	169.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			55,575.17	150,000.00	169.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,392,464.20	1,850,000.00	-22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,892,464.20	5,350,000.00	-9.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63,880,407.42	69,772,871.62	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,880,407.42	69,772,871.62	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63,880,407.42	69,772,871.62	9.2%
2) Ending Net Position, June 30 (E + F1e)			69,772,871.62	75,122,871.62	7.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	69,772,871.62	75,122,871.62	7.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	69,772,871.62		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			69,772,871.62		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			69,772,871.62		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,448,039.37	2,000,000.00	-18.3%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,448,039.37	2,000,000.00	-18.3%
TOTAL, REVENUES			2,448,039.37	2,000,000.00	-18.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	55,575.17	150,000.00	169.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			55,575.17	150,000.00	169.9%
TOTAL, EXPENSES			55,575.17	150,000.00	169.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%
(a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,448,039.37	2,000,000.00	-18.3%
5) TOTAL, REVENUES			2,448,039.37	2,000,000.00	-18.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		55,575.17	150,000.00	169.9%
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			55,575.17	150,000.00	169.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,392,464.20	1,850,000.00	-22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,892,464.20	5,350,000.00	-9.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63,880,407.42	69,772,871.62	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,880,407.42	69,772,871.62	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63,880,407.42	69,772,871.62	9.2%
2) Ending Net Position, June 30 (E + F1e)			69,772,871.62	75,122,871.62	7.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	69,772,871.62	75,122,871.62	7.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	69,772,871.62	75,122,871.62
Total, Restricted Net Position		69,772,871.62	75,122,871.62

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	62,382.68	62,024.27	66,433.61	63,735.00	63,735.00	64,915.76
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	62,382.68	62,024.27	66,433.61	63,735.00	63,735.00	64,915.76
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	62,382.68	62,024.27	66,433.61	63,735.00	63,735.00	64,915.76
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	11.19	11.19	11.19	16.47	16.47	16.47
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	11.19	11.19	11.19	16.47	16.47	16.47
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	11.19	11.19	11.19	16.47	16.47	16.47
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	66,411,797.26		66,411,797.26			66,411,797.26
Work in Progress	223,076,943.09		223,076,943.09	93,464,961.03	50,559,248.42	265,982,655.70
Total capital assets not being depreciated	289,488,740.35	0.00	289,488,740.35	93,464,961.03	50,559,248.42	332,394,452.96
Capital assets being depreciated:						
Land Improvements	119,617,401.35		119,617,401.35	14,806,757.28		134,424,158.63
Buildings	1,121,888,371.33		1,121,888,371.33	35,708,424.57	770,095.68	1,156,826,700.22
Equipment	44,309,534.89	288,811.11	44,598,346.00	8,456,812.50	288,811.63	52,766,346.87
Total capital assets being depreciated	1,285,815,307.57	288,811.11	1,286,104,118.68	58,971,994.35	1,058,907.31	1,344,017,205.72
Accumulated Depreciation for:						
Land Improvements	(63,008,895.93)		(63,008,895.93)		5,648,617.16	(68,657,513.09)
Buildings	(444,814,800.61)		(444,814,800.61)	770,096.16	28,997,498.42	(473,042,202.87)
Equipment	(33,303,468.90)	(20,629.10)	(33,324,098.00)		2,559,658.05	(35,883,756.05)
Total accumulated depreciation	(541,127,165.44)	(20,629.10)	(541,147,794.54)	770,096.16	37,205,773.63	(577,583,472.01)
Total capital assets being depreciated, net excluding lease and subscription assets	744,688,142.13	268,182.01	744,956,324.14	59,742,090.51	38,264,680.94	766,433,733.71
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	1,034,176,882.48	268,182.01	1,034,445,064.49	153,207,051.54	88,823,929.36	1,098,828,186.67
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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


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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.04%
	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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$584,067,209.67
	Appropriations Subject to Limit	\$547,359,384.54
	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	3.34%
	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 13, 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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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	519,899,450.42	301	3,115,032.54	303	516,784,417.88	305	8,946,148.65	67,112,294.70	307	449,672,123.18	309
2000 - Classified Salaries	190,895,573.05	311	6,032,903.72	313	184,862,669.33	315	9,099,680.83	45,490,261.50	317	139,372,407.83	319
3000 - Employee Benefits	394,318,111.29	321	45,362,911.25	323	348,955,200.04	325	8,493,987.60	35,032,675.14	327	313,922,524.90	329
4000 - Books, Supplies Equip Replace. (6500)	110,159,840.07	331	3,460,410.18	333	106,699,429.89	335	6,025,214.62	63,851,245.49	337	42,848,184.40	339
5000 - Services . . & 7300 - Indirect Costs	175,348,014.19	341	4,236,138.27	343	171,111,875.92	345	11,006,369.47	67,772,552.68	347	103,339,323.24	349
TOTAL					1,328,413,593.06	365	TOTAL			1,049,154,563.55	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	388,690,321.05	375
2. Salaries of Instructional Aides Per EC 41011.	2100	34,170,639.34	380
3. STRS.	3101 & 3102	105,626,196.76	382
4. PERS.	3201 & 3202	7,254,638.78	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	8,321,953.94	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	82,331,483.05	385
7. Unemployment Insurance.	3501 & 3502	1,893,437.44	390
8. Workers' Compensation Insurance.	3601 & 3602	6,702,207.12	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	171,560.06	393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	635,162,437.54	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	2,944,667.17	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	412,845.63	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	54,769,179.10	396
14. TOTAL SALARIES AND BENEFITS.	577,448,591.27	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.		
	55.04%	
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)	55.04%	
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).	1,049,154,563.55	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Override includes one-time funding and programs not incurring teacher salary expenditures.

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	797,096,609.00	275,994.00	797,372,603.00	125,000,000.00	38,895,092.35	883,477,510.65	36,680,062.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	144,238,666.00	(83,402,860.00)	60,835,806.00			60,835,806.00	
Net Pension Liability	993,525,000.00	(501,093,000.00)	492,432,000.00			492,432,000.00	
Total/Net OPEB Liability	1,050,247,712.00	(62,943,267.00)	987,304,445.00			987,304,445.00	
Compensated Absences Payable	5,065,913.00	(1.00)	5,065,912.00		1,042,218.00	4,023,694.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,990,173,900.00	(647,163,134.00)	2,343,010,766.00	125,000,000.00	39,837,310.35	2,428,073,455.65	36,680,062.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,452,182,054.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	269,950,530.24
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	206,408.41
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	17,298,551.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,844,423.98
5. Interfund Transfers Out	All	9300	7600-7629	4,853,445.82
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,200,832.08
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				33,403,661.31
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>			Manually entered. Must not include expenditures in lines A or D1.	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				1,148,827,862.70
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				62,024.27
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				18,522.23
<p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p>	<p>Total</p>			<p>Per ADA</p>

<p>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.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

<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%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	479,268,110.59		479,268,110.59			547,359,384.54
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	58,744.09		58,744.09			62,382.68
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
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)	62,382.68		62,382.68	63,735.00		63,735.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			62,382.68			63,735.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	501,048.96		501,048.96	501,049.00		501,049.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	541,216.61		541,216.61	541,217.00		541,217.00
4. Secured Roll Taxes (Object 8041)	70,134,115.67		70,134,115.67	70,149,772.00		70,149,772.00
5. Unsecured Roll Taxes (Object 8042)	3,428,699.00		3,428,699.00	3,428,699.00		3,428,699.00
6. Prior Years' Taxes (Object 8043)	654,669.27		654,669.27	242,175.00		242,175.00
7. Supplemental Taxes (Object 8044)	2,307,974.29		2,307,974.29	1,992,801.00		1,992,801.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,294,980.80)		(2,294,980.80)	(2,849,664.00)		(2,849,664.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(.66)		(.66)	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Other In-Lieu Taxes (Object 8082)	1,411.04		1,411.04	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	10,821,944.99		10,821,944.99	8,890,175.00		8,890,175.00
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)	86,096,098.37	0.00	86,096,098.37	82,896,224.00	0.00	82,896,224.00
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)	86,096,098.37	0.00	86,096,098.37	82,896,224.00	0.00	82,896,224.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			10,059,126.00			10,946,401.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	37,758,972.47		37,758,972.47	45,256,035.00		45,256,035.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	37,758,972.47	0.00	47,818,098.47	45,256,035.00	0.00	56,202,436.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	873,944,076.00		873,944,076.00	931,370,241.00		931,370,241.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(64,288.00)		(64,288.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	873,879,788.00	0.00	873,879,788.00	931,370,241.00	0.00	931,370,241.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,640,453,098.40		1,640,453,098.40	1,703,539,908.00		1,703,539,908.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(7,327,215.49)		(7,327,215.49)	3,100,000.00		3,100,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			479,268,110.59			547,359,384.54

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0619			1.0217
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			547,359,384.54			584,067,209.67
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			86,096,098.37			82,896,224.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			7,485,921.60			7,648,200.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			509,081,384.64			557,373,421.67
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			509,081,384.64			557,373,421.67
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])			(7,327,215.49)			1,167,248.48
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			78,768,882.88			84,063,472.48
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)			516,408,600.13			556,206,173.19
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			78,768,882.88			
b. State Subventions (Line D8)			516,408,600.13			
c. Less: Excluded Appropriations (Line C23)			47,818,098.47			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			547,359,384.54			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			547,359,384.54			584,067,209.67
12. Appropriations Subject to the Limit (Line D9d)			547,359,384.54			
** Please provide below an explanation for each entry in the adjustments column.						

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) 41,735,620.87
- 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) 1,020,188,411.90

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) 4.09%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 32,923,508.64
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 10,328,595.73

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	147,100.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,732,244.06
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)	5,564.04
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)	49,137,012.47
9. Carry-Forward Adjustment (Part IV, Line F)	(4,392,406.53)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	44,744,605.94
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	763,706,348.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	176,827,456.07
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	135,392,394.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	36,515,478.30
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	315,411.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,085,433.58
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,609,930.66
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)	3,691,024.90
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)	3,993,734.89
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)	134,420,422.53
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)	130,476.06
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)	3,386,136.22
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,125,908.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	25,743,089.06
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	34,978,830.49
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)	1,337,922,074.47
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.67%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	3.34%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	49,137,012.47
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(3,710,758.51)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(6,202,400.87)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.26%) 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 (3.26%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.26%) times Part III, Line B19); zero if positive	(4,392,406.53)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(4,392,406.53)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.34%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2196203.27) is applied to the current year calculation and the remainder (\$-2196203.26) is deferred to one or more future years:	3.51%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1464135.51) is applied to the current year calculation and the remainder (\$-2928271.02) is deferred to one or more future years:	3.56%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(4,392,406.53)

Approved indirect cost rate: 3.26%
Highest rate used in any program: 3.26%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	38,456,586.80	1,253,684.73	3.26%
01	3010	56,227,364.24	1,833,012.07	3.26%
01	3060	471,355.22	15,146.78	3.21%
01	3061	167,344.57	5,455.43	3.26%
01	3110	12,997.45	423.72	3.26%
01	3182	2,297,424.01	74,896.02	3.26%
01	3210	6,651.22	216.82	3.26%
01	3212	82,686,102.07	2,695,566.93	3.26%
01	3213	25,768,548.08	840,054.67	3.26%
01	3305	1,547,850.54	50,459.92	3.26%
01	3306	1,041.00	33.94	3.26%
01	3307	452,339.00	14,746.25	3.26%
01	3310	12,360,346.00	402,947.28	3.26%
01	3311	9,944.00	324.17	3.26%
01	3312	1,829,537.69	59,642.93	3.26%
01	3315	286,826.59	9,350.55	3.26%
01	3326	36,155.59	1,178.67	3.26%
01	3327	636,970.64	20,765.24	3.26%
01	3345	2,357.00	76.84	3.26%
01	3385	92,846.71	3,026.80	3.26%
01	3395	3,341.24	108.92	3.26%
01	3550	1,067,002.78	34,784.29	3.26%
01	4035	10,962,222.17	357,368.44	3.26%
01	4124	956,264.94	31,174.24	3.26%
01	4201	14,057.55	458.28	3.26%
01	4203	1,290,230.40	42,061.51	3.26%
01	4510	60,822.20	1,982.80	3.26%
01	5630	25,037.52	816.22	3.26%
01	5634	51,327.72	1,673.28	3.26%
01	5810	3,286,517.14	78,324.15	2.38%
01	6010	3,696,697.98	120,512.35	3.26%
01	6266	2,350,479.80	76,625.64	3.26%
01	6331	175,668.00	5,726.78	3.26%
01	6385	86,921.80	2,833.65	3.26%
01	6387	3,672,294.90	119,716.81	3.26%
01	6388	1,936,625.54	63,133.99	3.26%
01	6500	117,619,820.56	3,834,406.15	3.26%
01	6510	1,643,867.37	53,590.08	3.26%

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

01	6512	588.97	19.20	3.26%
01	6515	46,854.13	1,527.44	3.26%
01	6520	416,877.45	13,590.21	3.26%
01	6536	194,130.18	6,328.64	3.26%
01	6537	457,762.34	14,923.05	3.26%
01	6546	2,759,697.98	89,966.15	3.26%
01	6547	2,692,097.77	87,762.39	3.26%
01	7085	529,061.19	17,247.39	3.26%
01	7220	440,561.03	14,362.28	3.26%
01	7311	151,095.54	4,925.71	3.26%
01	7412	1,755,124.13	57,217.05	3.26%
01	7425	2,884,834.33	94,045.60	3.26%
01	7810	248,651.84	8,106.05	3.26%
01	8150	32,581,894.91	1,062,169.77	3.26%
01	9010	6,093,668.75	71,576.32	1.17%
11	3555	68,840.32	2,244.19	3.26%
11	5810	107,538.14	3,505.74	3.26%
11	6391	5,824,742.59	189,886.61	3.26%
12	5025	400,949.06	13,070.94	3.26%
12	5035	298,887.06	9,743.72	3.26%
12	5058	137,223.00	4,473.47	3.26%
12	5059	55,735.31	1,816.97	3.26%
12	6040	949,832.66	30,964.54	3.26%
12	6052	38,737.17	1,262.83	3.26%
12	6053	500,532.99	16,317.38	3.26%
12	6105	21,225,515.20	691,951.79	3.26%
12	6128	714,944.28	23,307.18	3.26%
12	9010	1,220,722.62	34,603.20	2.83%
13	5310	29,368,057.84	958,470.07	3.26%
13	5320	5,440,521.56	177,361.00	3.26%
13	5810	1,625.36	52.99	3.26%
13	9010	168,625.73	1,860.97	1.10%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,445,510.08	2,445,510.08
2. State Lottery Revenue	8560	12,208,054.74		6,136,503.77	18,344,558.51
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		12,208,054.74	0.00	8,582,013.85	20,790,068.59
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,182,907.21		0.00	8,182,907.21
2. Classified Salaries	2000-2999	61,211.18		0.00	61,211.18
3. Employee Benefits	3000-3999	3,869,188.91		0.00	3,869,188.91
4. Books and Supplies	4000-4999	0.00		3,732,087.79	3,732,087.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	94,747.44			94,747.44
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			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)		12,208,054.74	0.00	3,732,087.79	15,940,142.53
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	4,849,926.06	4,849,926.06
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	2,084,479.81	2,409,445.39	4,493,925.20	200,160.31		4,694,085.51
1110	Regular Education, K-12	873,599,224.57	136,893,961.42	1,010,493,185.99	45,007,565.16		1,055,500,751.15
3100	Alternative Schools	308,565.32	742,886.07	1,051,451.39	46,831.85		1,098,283.24
3200	Continuation Schools	6,045,833.02	851,377.90	6,897,210.92	307,203.13		7,204,414.05
3300	Independent Study Centers	15,810,924.44	489,832.33	16,300,756.77	726,038.91		17,026,795.68
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	6,010,638.26	1,388,068.46	7,398,706.72	329,539.85		7,728,246.57
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	22,533,302.62	397,460.29	22,930,762.91	1,021,340.69		23,952,103.60
4110	Regular Education, Adult	1,070,512.23	1,634,307.44	2,704,819.67	120,473.20		2,825,292.87
4610	Adult Independent Study Centers	6,238.65	0.00	6,238.65	277.87		6,516.52
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	29,089.84	0.00	29,089.84	1,295.67		30,385.51
4760	Bilingual	25,136,955.34	571,524.44	25,708,479.78	1,145,060.74		26,853,540.52
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	200,310,257.26	15,081,450.39	215,391,707.65	9,593,589.00		224,985,296.65
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	7,120,832.28	42,256.07	7,163,088.35	319,045.36		7,482,133.71
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	155,639.13	0.00	155,639.13	6,932.20		162,571.33
8500	Child Care and Development Services	159,771.87	310,767.14	470,539.01	20,957.90		491,496.91
Other Costs							
---	Food Services					7,164,434.23	7,164,434.23
---	Enterprise					2,085,433.58	2,085,433.58
---	Facilities Acquisition & Construction					47,154,507.34	47,154,507.34
---	Other Outgo					10,000,215.17	10,000,215.17
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,561,821.38	3,561,821.38	4,334,622.30		7,896,443.68
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,160,893.59)		(2,160,893.59)
---	Total General Fund and Charter Schools Funds Expenditures	1,160,382,264.64	164,375,158.72	1,324,757,423.36	61,020,040.55	66,404,590.32	1,452,182,054.23

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	1,372,430.66	124,252.75	558,433.98	0.00	27,633.93	0.00	0.00			1,728.49	0.00	2,084,479.81
1110	Regular Education, K-12	585,945,586.73	43,340,446.23	28,631,378.60	71,279,914.43	71,200,738.59	1,704,538.94	59,083,529.23			12,413,091.82	0.00	873,599,224.57
3100	Alternative Schools	0.00	308,565.32	0.00	0.00	0.00	0.00	0.00			0.00	0.00	308,565.32
3200	Continuation Schools	4,283,084.87	8,639.04	2,983.81	1,388,522.83	361,628.71	0.00	0.00			973.76	0.00	6,045,833.02
3300	Independent Study Centers	12,186,842.74	4,612.14	4,069.89	2,521,448.79	947,279.61	0.00	0.00			10,630.17	136,040.10	15,810,924.44
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	3,275,891.52	12,540.77	842.37	1,230,831.94	1,490,531.66	0.00	0.00			0.00	0.00	6,010,638.26
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	15,223,618.77	5,290,188.03	0.00	0.00	1,678,927.82	0.00	340,568.00			0.00	0.00	22,533,302.62
4110	Regular Education, Adult	679,309.38	537.16	6,320.22	237,174.17	99,718.24	0.00	0.00			47,453.06	0.00	1,070,512.23
4610	Adult Independent Study Centers	0.00	0.00	0.00	6,238.65	0.00	0.00	0.00			0.00	0.00	6,238.65
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	4,063.14	37.89	0.00	18,812.98	6,175.83	0.00	0.00			0.00	0.00	29,089.84
4760	Bilingual	12,393,214.50	1,413,840.20	4,061,257.82	0.00	7,205,263.44	0.00	0.00			63,379.38	0.00	25,136,955.34
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	148,739,095.86	11,641,530.96	965,636.13	913,935.65	28,685,625.44	9,183,041.66	0.00			181,391.56	0.00	200,310,257.26
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	6,291,510.20	4,960.15	643.20	627,512.50	189,792.35	6,413.88	0.00	0.00	0.00	0.00	0.00	7,120,832.28
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		155,639.13	0.00	0.00	0.00	155,639.13
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		159,771.87	0.00	0.00	0.00	159,771.87
Total Direct Charged Costs		790,394,648.37	62,150,150.64	34,231,566.02	78,224,392.94	111,893,315.62	10,893,994.48	59,424,097.23	315,411.00	0.00	12,718,648.24	136,040.10	1,160,382,264.64

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	152,931.97	2,256,513.42	0.00	2,409,445.39
1110	Regular Education, K-12	16,715,623.39	110,685,422.77	9,492,915.26	136,893,961.42
3100	Alternative Schools	0.00	742,886.07	0.00	742,886.07
3200	Continuation Schools	84,512.13	766,865.77	0.00	851,377.90
3300	Independent Study Centers	211,280.33	278,552.00	0.00	489,832.33
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	338,048.53	1,050,019.93	0.00	1,388,068.46
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	397,460.29	0.00	0.00	397,460.29
4110	Regular Education, Adult	21,128.03	1,613,179.41	0.00	1,634,307.44
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	571,524.44	0.00	0.00	571,524.44
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,399,068.61	10,691,552.42	990,829.36	15,081,450.39
6000	ROC/IP	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	42,256.07	0.00	0.00	42,256.07
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	310,767.14	0.00	310,767.14
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	173,417.97	339,106.78	0.00	512,524.75
--	Cafeteria (Funds 13 and 61)	0.00	3,049,296.63	0.00	3,049,296.63
Total Allocated Support Costs		22,107,251.76	131,784,162.34	10,483,744.62	164,375,158.72

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	8,609,930.66
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	147,100.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	36,762,715.54
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	17,661,187.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	63,180,934.15
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,160,382,264.64
2	Total Allocated Costs (from Form PCR, Column 2, Total)	164,375,158.72
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,324,757,423.36
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,125,908.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	26,115,516.35
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	59,516,088.95
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	93,757,513.30
D.	Total Direct Charged and Allocated Costs (B3 + C5)	1,418,514,936.66
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.45%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	7,164,434.23				7,164,434.23
Enterprise (Objects 1000-5999, 6400-6920)		2,085,433.58			2,085,433.58
Facilities Acquisition & Construction (Objects 1000-6700)			47,154,507.34		47,154,507.34
Other Outgo (Objects 1000 - 7999)				10,000,215.17	10,000,215.17
Total Other Costs	7,164,434.23	2,085,433.58	47,154,507.34	10,000,215.17	66,404,590.32

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	3,012,749.01	3,465,520.56	32,268.30	15,596,713.88	131,784,162.36	0.00	10,483,744.62
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten	.50	4.00			93.16		
1110 Regular Education, K-12	29.00	83.38	.10	301.90	4,569.64		14,055.00
3100 Alternative Schools					30.67		
3200 Continuation Schools				2.00	31.66		
3300 Independent Study Centers				5.00	11.50		
3400 Opportunity Schools							
3550 Community Day Schools				8.00	43.35		
3700 Specialized Secondary Programs							
3800 Career Technical Education	10.00						
4110 Regular Education, Adult				.50	66.60		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual		16.80		.30			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	33.00			49.40	441.40		1,467.00
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational				1.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					12.83		
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	3.30			1.00	14.00		
-- Cafeteria (Funds 13 & 61)					125.89		
C. Total Allocation Factors	75.80	104.18	.10	369.10	5,440.70	0.00	15,522.00

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
	UNDUPLICATED PUPIL COUNT								9,506.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	417,867.38	3,699,139.02	0.00	2,000,419.21	2,837,119.75	61,562,837.60		70,517,382.96
2000-2999	Classified Salaries	1,975,635.92	0.00	0.00	317,600.63	1,313,164.47	27,071,058.39		30,677,459.41
3000-3999	Employee Benefits	1,350,090.77	1,781,636.66	0.00	1,394,396.23	2,856,269.95	55,950,623.79		63,333,017.40
4000-4999	Books and Supplies	359,577.58	0.00	0.00	91,515.12	217,341.73	2,666,166.86		3,334,601.29
5000-5999	Services and Other Operating Expenditures	9,857,430.55	42,800.30	0.00	138,930.07	278,931.40	22,129,703.88		32,447,796.20
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	13,960,602.20	5,523,575.98	0.00	3,942,861.26	7,502,827.30	169,380,390.52	0.00	200,310,257.26
7310	Transfers of Indirect Costs	3,939,314.55	0.00	0.00	98,739.65	97,189.78	495,736.99		4,630,980.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	3,939,314.55	0.00	0.00	98,739.65	97,189.78	495,736.99	0.00	4,630,980.97
	TOTAL COSTS	17,899,916.75	5,523,575.98	0.00	4,041,600.91	7,600,017.08	169,876,127.51	0.00	204,941,238.23
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	47,949.35	147,037.69	0.00	21,673.31	417,443.95	7,815,398.20		8,449,502.50
2000-2999	Classified Salaries	220,829.34	0.00	0.00	38,342.98	(1,452,445.38)	11,803,746.79		10,610,473.73
3000-3999	Employee Benefits	100,409.24	28,749.56	0.00	11,811.44	(1,643,355.16)	11,025,344.42		9,522,959.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	101,357.08	1,028,274.86		1,129,631.94
5000-5999	Services and Other Operating Expenditures	152,947.65	1,690.90	0.00	678.78	(3,101.59)	1,146,289.67		1,298,505.41
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	522,135.58	177,478.15	0.00	72,506.51	(2,580,101.10)	32,819,053.94	0.00	31,011,073.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	9,427.39	475,818.14		485,245.53
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	9,427.39	475,818.14	0.00	485,245.53
	TOTAL BEFORE OBJECT 8980	522,135.58	177,478.15	0.00	72,506.51	(2,570,673.71)	33,294,872.08	0.00	31,496,318.61
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								31,496,318.61

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	369,918.03	3,552,101.33	0.00	1,978,745.90	2,419,675.80	53,747,439.40		62,067,880.46
2000-2999	Classified Salaries	1,754,806.58	0.00	0.00	279,257.65	2,765,609.85	15,267,311.60		20,066,985.68
3000-3999	Employee Benefits	1,249,681.53	1,752,887.10	0.00	1,382,584.79	4,499,625.11	44,925,279.37		53,810,057.90
4000-4999	Books and Supplies	359,577.58	0.00	0.00	91,515.12	115,984.65	1,637,892.00		2,204,969.35
5000-5999	Services and Other Operating Expenditures	9,704,482.90	41,109.40	0.00	138,251.29	282,032.99	20,983,414.21		31,149,290.79
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	13,438,466.62	5,346,097.83	0.00	3,870,354.75	10,082,928.40	136,561,336.58	0.00	169,299,184.18
7310	Transfers of Indirect Costs	3,939,314.55	0.00	0.00	98,739.65	87,762.39	19,918.85		4,145,735.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	3,939,314.55	0.00	0.00	98,739.65	87,762.39	19,918.85	0.00	4,145,735.44
	TOTAL BEFORE OBJECT 8980	17,377,781.17	5,346,097.83	0.00	3,969,094.40	10,170,690.79	136,581,255.43	0.00	173,444,919.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								173,444,919.62
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	1,552,980.40	0.00	683,336.96	92,019.17	1,780,002.56		4,108,339.09
2000-2999	Classified Salaries	237,207.29	0.00	0.00	58,978.42	(10,419.73)	115,977.03		401,743.01
3000-3999	Employee Benefits	112,315.36	632,289.66	0.00	388,635.34	46,705.64	1,098,231.68		2,278,177.68
4000-4999	Books and Supplies	0.00	0.00	0.00	56,992.04	29,590.40	544,180.51		630,762.95
5000-5999	Services and Other Operating Expenditures	8,805,864.31	17,991.81	0.00	89,735.42	1,007.97	49,185.69		8,963,785.20
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	9,155,386.96	2,203,261.87	0.00	1,277,678.18	158,903.45	3,587,577.47	0.00	16,382,807.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	40,595.33	0.00	0.00		40,595.33
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	40,595.33	0.00	0.00	0.00	40,595.33
	TOTAL BEFORE OBJECT 8980	9,155,386.96	2,203,261.87	0.00	1,318,273.51	158,903.45	3,587,577.47	0.00	16,423,403.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) TOTAL COSTS								73,187,386.33	89,610,789.59

* 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		
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)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	_____	
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)	0.00	

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

SELPA: (??)

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:

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	204,941,238.23		
b. Less: Expenditures paid from federal sources	31,496,318.61		
c. Expenditures paid from state and local sources	173,444,919.62	164,526,284.27	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		164,526,284.27	
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	173,444,919.62	164,526,284.27	8,918,635.35
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.			
	Actual	Comparison Year	Difference
	FY 2022-23	FY 2021-22	
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	204,941,238.23		
b. Less: Expenditures paid from federal sources	31,496,318.61		
c. Expenditures paid from state and local sources	173,444,919.62	164,526,284.27	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		164,526,284.27	
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	173,444,919.62	164,526,284.27	
d. Special education unduplicated pupil count	9,506.00	9,029.00	
e. Per capita state and local expenditures (A2c/A2d)	18,245.84	18,221.98	23.85

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

SELPA: (??)

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	
	FY 2022-23	FY 2020-21	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	89,610,789.59	81,844,845.60	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		81,844,845.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	89,610,789.59	81,844,845.60	7,765,943.99

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	Comparison Year	
	FY 2022-23	FY 2020-21	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	89,610,789.59	81,844,845.60	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		81,844,845.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	89,610,789.59	81,844,845.60	
b. Special education unduplicated pupil count	9,506.00	8,867.00	
c. Per capita local expenditures(B2a/ B2b)	9,426.76	9,230.27	196.49

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.

Kim Kelstrom

Contact Name

Chief Executive, Fiscal Services

559-457-3907

Telephone Number

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

SELPA: (??)

Title

Email Address

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

SELPA: (??)

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

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

SELPA: (??)

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

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									9,506.00	
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,849,720.00	0.00	0.00	0.00	0.00	64,538,464.00		70,388,184.00	
2000-2999	Classified Salaries	2,096,436.00	0.00	0.00	0.00	0.00	29,653,311.00		31,749,747.00	
3000-3999	Employee Benefits	3,840,817.00	0.00	0.00	0.00	0.00	68,891,577.00		72,732,394.00	
4000-4999	Books and Supplies	188,449.00	0.00	0.00	0.00	0.00	2,748,253.00		2,936,702.00	
5000-5999	Services and Other Operating Expenditures	13,026,949.00	0.00	0.00	0.00	0.00	11,948,524.00		24,975,473.00	
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	25,002,371.00	0.00	0.00	0.00	0.00	177,780,129.00	0.00	202,782,500.00	
7310	Transfers of Indirect Costs	4,433,450.00	0.00	0.00	0.00	0.00	652,833.00		5,086,283.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	4,433,450.00	0.00	0.00	0.00	0.00	652,833.00	0.00	5,086,283.00	
	TOTAL COSTS	29,435,821.00	0.00	0.00	0.00	0.00	178,432,962.00	0.00	207,868,783.00	
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,745,193.00	0.00	0.00	0.00	0.00	64,157,388.00		69,902,581.00	
2000-2999	Classified Salaries	2,009,698.00	0.00	0.00	0.00	0.00	23,150,205.00		25,159,903.00	
3000-3999	Employee Benefits	3,743,768.00	0.00	0.00	0.00	0.00	63,341,229.00		67,084,997.00	
4000-4999	Books and Supplies	188,449.00	0.00	0.00	0.00	0.00	2,720,477.00		2,908,926.00	
5000-5999	Services and Other Operating Expenditures	12,899,492.00	0.00	0.00	0.00	0.00	9,066,046.00		21,965,538.00	
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	24,586,600.00	0.00	0.00	0.00	0.00	162,435,345.00	0.00	187,021,945.00	
7310	Transfers of Indirect Costs	4,433,450.00	0.00	0.00	0.00	0.00	267,347.00		4,700,797.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	4,433,450.00	0.00	0.00	0.00	0.00	267,347.00	0.00	4,700,797.00	
	TOTAL BEFORE OBJECT 8980	29,020,050.00	0.00	0.00	0.00	0.00	162,702,692.00	0.00	191,722,742.00	
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									191,722,742.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	1,903,504.00	0.00	0.00	0.00	0.00	4,214,880.00		6,118,384.00
2000-2999	Classified Salaries	199,360.00	0.00	0.00	0.00	0.00	1,185,730.00		1,385,090.00
3000-3999	Employee Benefits	914,751.00	0.00	0.00	0.00	0.00	2,217,972.00		3,132,723.00
4000-4999	Books and Supplies	1,575.00	0.00	0.00	0.00	0.00	260,712.00		262,287.00
5000-5999	Services and Other Operating Expenditures	11,933,873.00	0.00	0.00	0.00	0.00	301,612.00		12,235,485.00
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	14,953,063.00	0.00	0.00	0.00	0.00	8,180,906.00	0.00	23,133,969.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	37,421.00		37,421.00
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	37,421.00	0.00	37,421.00
	TOTAL BEFORE OBJECT 8980	14,953,063.00	0.00	0.00	0.00	0.00	8,218,327.00	0.00	23,171,390.00
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)								87,792,869.00
	TOTAL COSTS								110,964,259.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									9,506.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	417,867.38	3,699,139.02	0.00	2,000,419.21	2,837,119.75	61,562,837.60	0.00		70,517,382.96
2000-2999	Classified Salaries	1,975,635.92	0.00	0.00	317,600.63	1,313,164.47	27,071,058.39	0.00		30,677,459.41
3000-3999	Employee Benefits	1,350,090.77	1,781,636.66	0.00	1,394,396.23	2,856,269.95	55,950,623.79	0.00		63,333,017.40
4000-4999	Books and Supplies	359,577.58	0.00	0.00	91,515.12	217,341.73	2,666,166.86	0.00		3,334,601.29
5000-5999	Services and Other Operating Expenditures	9,857,430.55	42,800.30	0.00	138,930.07	278,931.40	22,129,703.88	0.00		32,447,796.20
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	13,960,602.20	5,523,575.98	0.00	3,942,861.26	7,502,827.30	169,380,390.52	0.00	0.00	200,310,257.26
7310	Transfers of Indirect Costs	3,939,314.55	0.00	0.00	98,739.65	97,189.78	495,736.99	0.00		4,630,980.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	3,939,314.55	0.00	0.00	98,739.65	97,189.78	495,736.99	0.00	0.00	4,630,980.97
	TOTAL COSTS	17,899,916.75	5,523,575.98	0.00	4,041,600.91	7,600,017.08	169,876,127.51	0.00	0.00	204,941,238.23
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	47,949.35	147,037.69	0.00	21,673.31	417,443.95	7,815,398.20	0.00		8,449,502.50
2000-2999	Classified Salaries	220,829.34	0.00	0.00	38,342.98	(1,452,445.38)	11,803,746.79	0.00		10,610,473.73
3000-3999	Employee Benefits	100,409.24	28,749.56	0.00	11,811.44	(1,643,355.16)	11,025,344.42	0.00		9,522,959.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	101,357.08	1,028,274.86	0.00		1,129,631.94
5000-5999	Services and Other Operating Expenditures	152,947.65	1,690.90	0.00	678.78	(3,101.59)	1,146,289.67	0.00		1,298,505.41
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	522,135.58	177,478.15	0.00	72,506.51	(2,580,101.10)	32,819,053.94	0.00	0.00	31,011,073.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	9,427.39	475,818.14	0.00		485,245.53
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	9,427.39	475,818.14	0.00	0.00	485,245.53
	TOTAL BEFORE OBJECT 8980	522,135.58	177,478.15	0.00	72,506.51	(2,570,673.71)	33,294,872.08	0.00	0.00	31,496,318.61
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									31,496,318.61

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	369,918.03	3,552,101.33	0.00	1,978,745.90	2,419,675.80	53,747,439.40	0.00		62,067,880.46
2000-2999	Classified Salaries	1,754,806.58	0.00	0.00	279,257.65	2,765,609.85	15,267,311.60	0.00		20,066,985.68
3000-3999	Employee Benefits	1,249,681.53	1,752,887.10	0.00	1,382,584.79	4,499,625.11	44,925,279.37	0.00		53,810,057.90
4000-4999	Books and Supplies	359,577.58	0.00	0.00	91,515.12	115,984.65	1,637,892.00	0.00		2,204,969.35
5000-5999	Services and Other Operating Expenditures	9,704,482.90	41,109.40	0.00	138,251.29	282,032.99	20,983,414.21	0.00		31,149,290.79
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	13,438,466.62	5,346,097.83	0.00	3,870,354.75	10,082,928.40	136,561,336.58	0.00	0.00	169,299,184.18
7310	Transfers of Indirect Costs	3,939,314.55	0.00	0.00	98,739.65	87,762.39	19,918.85	0.00		4,145,735.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	3,939,314.55	0.00	0.00	98,739.65	87,762.39	19,918.85	0.00	0.00	4,145,735.44
	TOTAL BEFORE OBJECT 8980	17,377,781.17	5,346,097.83	0.00	3,969,094.40	10,170,690.79	136,581,255.43	0.00	0.00	173,444,919.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									173,444,919.62
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	1,552,980.40	0.00	683,336.96	92,019.17	1,780,002.56	0.00		4,108,339.09
2000-2999	Classified Salaries	237,207.29	0.00	0.00	58,978.42	(10,419.73)	115,977.03	0.00		401,743.01
3000-3999	Employee Benefits	112,315.36	632,289.66	0.00	388,635.34	46,705.64	1,098,231.68	0.00		2,278,177.68
4000-4999	Books and Supplies	0.00	0.00	0.00	56,992.04	29,590.40	544,180.51	0.00		630,762.95
5000-5999	Services and Other Operating Expenditures	8,805,864.31	17,991.81	0.00	89,735.42	1,007.97	49,185.69	0.00		8,963,785.20
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	9,155,386.96	2,203,261.87	0.00	1,277,678.18	158,903.45	3,587,577.47	0.00	0.00	16,382,807.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	40,595.33	0.00	0.00	0.00		40,595.33
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	40,595.33	0.00	0.00	0.00	0.00	40,595.33
	TOTAL BEFORE OBJECT 8980	9,155,386.96	2,203,261.87	0.00	1,318,273.51	158,903.45	3,587,577.47	0.00	0.00	16,423,403.26

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)									73,187,386.33
	TOTAL COSTS									89,610,789.59

* 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: (??)

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: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	207,868,783.00		
b. Less: Expenditures paid from federal sources	16,146,041.00		
c. Expenditures paid from state and local sources	191,722,742.00	173,444,919.62	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		173,444,919.62	
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	191,722,742.00	173,444,919.62	18,277,822.38
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
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	207,868,783.00		
b. Less: Expenditures paid from federal sources	16,146,041.00		
c. Expenditures paid from state and local sources	191,722,742.00	173,444,919.62	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		173,444,919.62	
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	191,722,742.00	173,444,919.62	
d. Special education unduplicated pupil count	9,506.00	9,506.00	
e. Per capita state and local expenditures (A2c/A2d)	20,168.60	18,245.84	1,922.77
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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2023-24	FY 2022-23	
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	110,964,259.00	89,610,789.59	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		89,610,789.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	110,964,259.00	89,610,789.59	21,353,469.41
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			

	Budget	Comparison Year	Difference
	FY 2023-24	FY 2022-23	
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	110,964,259.00	89,610,789.59	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		89,610,789.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	110,964,259.00	89,610,789.59	
b. Special education unduplicated pupil count	9,506.00	9,506.00	
c. Per capita local expenditures (B2a/B2b)	11,673.08	9,426.76	2,246.31
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 .			

Kim Kelstrom

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

SELPA:

(??)

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

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

SELPA:

(??)

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(281,018.08)	0.00	(2,160,893.59)				
Other Sources/Uses Detail					3,419,556.21	4,853,445.82		
Fund Reconciliation							17,479,382.08	17,830,306.06
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	46,692.84	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							182.86	184,153.18
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	50,886.81	0.00	195,636.54	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							50,316.18	1,904,753.48
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	47,213.48	0.00	827,512.02	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,625,062.31	11,858,232.44
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(370,364.73)	1,137,745.03	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							7,671,941.00	7,774,485.86
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	28,958.92	0.00						
Other Sources/Uses Detail					3,353,445.82	0.00		
Fund Reconciliation							0.00	49,045.92
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	78,149.50	0.00						
Other Sources/Uses Detail					0.00	46,725,251.03		
Fund Reconciliation							6,231,044.61	53,580,237.61
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	66,110.39		
Fund Reconciliation							0.00	145,465.61
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	337,255.49	0.00						
Other Sources/Uses Detail					43,371,805.21	0.00		
Fund Reconciliation							52,641,774.41	.03
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,000,088.67	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
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	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	62,225.77	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							2,109,919.51	483,031.44
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			

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
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	651,382.81	(651,382.81)	2,160,893.59	(2,160,893.59)	53,644,807.24	53,644,807.24	93,809,711.63	93,809,711.63

FRESNO UNIFIED SCHOOL
DISTRICT 2022/23 Year-
End Budget Revision

**FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGET REVISION No. 4**

DESCRIPTION	2022/23 ADOPTED BUDGET	2022/23 CURRENT BUDGET	9/13/2023 2022/23 BUDGET REVISION No. 4	DIFFERENCE BETWEEN CURRENT AND BR No. 4	DIFFERENCE BETWEEN ADOPTED AND BR No. 4
Revenues					
LCFF Sources	\$ 899,699,347	\$ 954,518,461	\$ 954,518,461	\$ -	\$ 54,819,114
Federal Revenues	342,818,761	362,892,603	364,450,289	1,557,686	21,631,528
Other State Revenues	257,589,458	301,360,071	306,020,633	4,660,562	48,431,175
Other Local Revenues	21,913,286	28,556,227	29,096,227	540,000	7,182,941
Total Revenues	\$ 1,522,020,852	\$ 1,647,327,362	\$ 1,654,085,610	\$ 6,758,248	\$ 132,064,758
Expenditures					
Certificated Salaries	\$ 514,897,510	\$ 528,250,695	\$ 522,035,078	\$ (6,215,617)	\$ 7,137,568
Classified Salaries	199,933,019	196,190,093	197,168,928	978,835	(2,764,091)
Employee Benefits	411,414,689	418,353,920	419,431,023	1,077,103	8,016,334
Book and Supplies	139,662,812	163,545,021	168,228,710	4,683,689	28,565,898
Services & Operating	170,991,217	272,010,718	275,078,260	3,067,542	104,087,043
Capital Outlay	107,961,661	89,287,197	165,100,273	75,813,076	57,138,612
Other Outgo	4,016,103	4,149,039	4,149,039	-	132,936
Direct/Indirect Costs	(2,161,572)	(2,004,197)	(2,061,412)	(57,215)	100,160
Total Expenditures	\$ 1,546,715,439	\$ 1,669,782,486	\$ 1,749,129,899	\$ 79,347,413	\$ 202,414,460
Other Sources/(Uses)					
Transfers In	\$ 7,385,329	\$ 7,385,329	\$ 7,385,329	\$ -	\$ -
Transfers Out	(8,856,409)	(8,856,409)	(8,856,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (1,471,080)	\$ (1,471,080)	\$ (1,471,080)	\$ -	\$ -
Net Increase/Decrease in Fund Balance	\$ (26,165,667)	\$ (23,926,204)	\$ (96,515,369)	\$ (72,589,165)	\$ (70,349,702)
Beginning Fund Balance - Unaudited Audit Adjustment	\$ - \$ 330,779,722	\$ - \$ 374,224,769	\$ - \$ 362,183,263	\$ - \$ (12,041,506)	\$ - \$ (12,041,506)
Beginning Balance	\$ 330,779,722	\$ 374,224,769	\$ 350,141,757	\$ (12,041,506)	\$ 31,403,541
Ending Fund Balance	\$ 304,614,055	\$ 350,298,565	\$ 265,667,894	\$ (84,630,671)	\$ (38,946,161)
Components of Ending Balance					
Revolving Cash	\$ 96,776	\$ 70,050	\$ 70,050	\$ -	\$ (26,726)
Stores	2,528,519	2,670,901	2,670,901	-	142,381
Prepaid Expense	977,806	1,812,091	1,812,091	-	834,285
Other Commitments	122,400,000	122,400,000	152,200,000	29,800,000	29,800,000
Assigned: Other Assignments	29,800,000	29,800,000	4,925,000	(24,875,000)	(24,875,000)
Restricted	15,268,741	11,071,343	(66,348,546)	(77,419,889)	(81,617,287)
Reserve for Economic Uncertainties	133,542,214	182,474,181	170,338,399	(12,135,782)	36,796,185
Reserve Level %	8.58%	10.87%	9.69%		
Total Ending Fund Balance	\$ 304,614,055	\$ 350,298,565	\$ 265,667,894	\$ (84,630,671)	\$ (38,946,161)

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$35,159,726

As shown above the reserve for economic uncertainties is \$265,667,894 with an assigned and committed ending balance of \$170,338,399 set aside for future year expenses

As outlined in Board Policy 3100, the Board recognizes the importance of maintaining reserve levels during stable and volatile economic times.

**UNRESTRICTED GENERAL FUND
BUDGET REVISION No. 4**

DESCRIPTION	2022/23 ADOPTED BUDGET UNRESTRICTED	2022/23 CURRENT BUDGET UNRESTRICTED	9/13/2023 BUDGET REVISION No. 4 UNRESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR No. 4	DIFFERENCE BETWEEN ADOPTED AND BR No. 4
Revenues					
LCFF Sources	\$ 899,699,347	\$ 954,518,461	\$ 954,518,461	\$ -	\$ 54,819,114
Federal Revenues	-	-	-	-	-
Other State Revenues	14,194,023	22,418,965	22,418,965	-	8,224,942
Other Local Revenues	11,589,836	17,125,871	17,125,871	-	5,536,035
Total Revenues	\$ 925,483,206	\$ 994,063,297	\$ 994,063,297	\$ -	\$ 68,580,091
Expenditures					
Certificated Salaries	\$ 349,676,049	\$ 364,584,442	\$ 364,584,442	\$ -	\$ 14,908,393
Classified Salaries	94,427,544	97,017,020	97,017,020	-	2,589,476
Employee Benefits	224,221,683	233,269,702	233,269,702	-	9,048,019
Book and Supplies	41,495,577	57,458,748	57,458,748	-	15,963,171
Services & Operating	76,822,939	85,524,707	85,524,707	-	8,701,768
Capital Outlay	41,148,257	18,032,388	18,032,388	-	(23,115,869)
Other Outgo	1,421,745	1,554,681	1,554,681	-	132,936
Direct/Indirect Costs	(20,069,423)	(21,215,623)	(21,396,347)	(180,724)	(1,326,924)
Total Expenditures	\$ 809,144,371	\$ 836,226,065	\$ 836,045,341	\$ (180,724)	\$ 26,900,970
Other Sources/(Uses)					
Transfers In	\$ 28,920	\$ 28,920	\$ 28,920	\$ -	\$ -
Transfers Out	(1,500,000)	(1,500,000)	(1,500,000)	-	-
Other Sources					
Other Uses					
Restricted Contribution	\$ (113,325,755)	\$ (113,817,769)	\$ (109,167,769)	\$ 4,650,000	\$ 4,157,986
Total Sources/(Uses)	\$ (114,796,835)	\$ (115,288,849)	\$ (110,638,849)	\$ 4,650,000	\$ 4,157,986
Net Increase/Decrease in Fund Balance	\$ 1,542,000	\$ 42,548,383	\$ 47,379,107	\$ 4,830,724	\$ 45,837,107
Beginning Fund					
Balance - Adopted	\$ 287,803,315	\$ 287,803,315	\$ 275,761,809	\$ (12,041,506)	\$ (12,041,506)
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 287,803,315	\$ 296,678,839	\$ 284,637,333	\$ (12,041,506)	\$ (3,165,982)
Ending Fund Balance	\$ 289,345,315	\$ 339,227,222	\$ 332,016,440	\$ (7,210,782)	\$ 42,671,125

**FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
BUDGET REVISION No. 4**

DESCRIPTION	2022/23 ADOPTED BUDGET RESTRICTED	2022/23 CURRENT BUDGET RESTRICTED	9/13/2023 BUDGET REVISION No. 4 RESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR No. 4	DIFFERENCE BETWEEN ADOPTED AND BR No. 4
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	342,818,761	362,892,603	364,450,289	1,557,686	21,631,528
Other State Revenues	243,395,435	278,941,106	283,601,668	4,660,562	40,206,233
Other Local Revenues	10,323,450	11,430,356	11,970,356	540,000	1,646,906
Total Revenues	\$ 596,537,646	\$ 653,264,065	\$ 660,022,313	\$ 6,758,248	\$ 63,484,667
Expenditures					
Certificated Salaries	\$ 165,221,461	\$ 163,666,253	\$ 157,450,636	\$ (6,215,617)	\$ (7,770,825)
Classified Salaries	105,505,475	99,173,073	100,151,908	978,835	(5,353,567)
Employee Benefits	187,193,006	185,084,218	186,161,321	1,077,103	(1,031,685)
Book and Supplies	98,167,235	106,086,273	110,769,962	4,683,689	12,602,727
Services & Operating	94,168,278	186,486,011	189,553,553	3,067,542	95,385,275
Capital Outlay	66,813,404	71,254,809	147,067,885	75,813,076	80,254,481
Other Outgo	2,594,358	2,594,358	2,594,358	-	-
Direct/Indirect Costs	17,907,851	19,211,426	19,334,935	123,509	1,427,084
Total Expenditures	\$ 737,571,068	\$ 833,556,421	\$ 913,084,558	\$ 79,528,137	\$ 175,513,490
Other Sources/(Uses)					
Transfers In	7,356,409	7,356,409	7,356,409	-	-
Transfers Out	(7,356,409)	(7,356,409)	(7,356,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	113,325,755	113,817,769	109,167,769	(4,650,000)	(4,157,986)
Total Sources/(Uses)	\$ 113,325,755	\$ 113,817,769	\$ 109,167,769	\$ (4,650,000)	\$ (4,157,986)
Net Increase/Decrease in Fund Balance	\$ (27,707,667)	\$ (66,474,587)	\$ (143,894,476)	\$ (77,419,889)	\$ (116,186,809)
Beginning Fund Balance - Adopted	\$ 42,976,407	\$ 42,976,407	\$ 42,976,407	\$ -	\$ -
Beginning Balance	\$ 42,976,407	\$ 77,545,930	\$ 77,545,930	\$ -	\$ 34,569,523
Ending Fund Balance	\$ 15,268,740	\$ 11,071,343	\$ (66,348,546)	\$ (77,419,889)	\$ (81,617,286)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 13, 2023

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	2,741,296	2,741,296	2,761,296	20,000
2000	Classified Salaries	1,683,313	1,683,313	1,683,313	0
3000	Employee Benefits	2,618,150	2,618,150	2,673,183	55,033
4000	Books and Supplies	1,678,519	2,201,843	2,496,258	294,415
5000	Services and Other Operating	1,023,146	1,207,545	1,027,539	(180,006)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	9,744,424	10,452,147	10,641,589	189,442
7300	INDIRECT COSTS	219,810	231,456	236,980	5,524
	TOTAL APPROPRIATIONS	9,964,234	10,683,603	10,878,569	194,966
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,345,009	1,463,509	1,419,354	(44,155)
	STATE REVENUES	6,216,950	6,657,513	6,860,543	203,030
	LOCAL REVENUES	548,893	548,893	584,984	36,091
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	8,110,852	8,669,915	8,864,881	194,966
	Beginning Fund Balance	2,056,961	2,013,688	2,013,688	0
	Change to Fund Balance	(1,853,382)	(2,013,688)	(2,013,688)	0
	Ending Fund Balance	203,579	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 13, 2023

FUND: **Children Center Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	6,369,694	8,369,129	9,044,740	675,611
2000	Classified Salaries	4,864,851	5,264,364	5,353,192	88,828
3000	Employee Benefits	9,872,918	10,942,187	11,182,944	240,757
4000	Books and Supplies	2,270,563	4,335,689	4,909,552	573,863
5000	Services and Other Operating	5,948,626	3,338,379	3,345,006	6,627
6000	Capital Outlay	0	1,916,684	1,916,684	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	29,326,652	34,166,432	35,752,118	1,585,686
7300	INDIRECT COSTS	834,320	979,651	1,031,342	51,691
	TOTAL APPROPRIATIONS	30,160,972	35,146,083	36,783,460	1,637,377
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	2,428,944	1,414,010	1,414,010	0
	STATE REVENUES	25,400,547	30,458,695	30,991,447	532,752
	LOCAL REVENUES	2,331,481	2,360,682	3,465,307	1,104,625
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	30,160,972	34,233,387	35,870,764	1,637,377
	Beginning Fund Balance	0	912,696	912,696	0
	Change to Fund Balance	0	(912,696)	(912,696)	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 13, 2023

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	15,571,747	16,536,769	16,542,886	6,117
3000	Employee Benefits	12,384,217	13,667,642	13,667,642	0
4000	Books and Supplies	24,904,320	33,697,432	33,697,432	0
5000	Services and Other Operating	2,927,837	2,985,539	2,985,539	0
6000	Capital Outlay	711,579	1,322,072	1,679,247	357,175
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	56,499,700	68,209,454	68,572,746	363,292
7300	INDIRECT COSTS	1,107,442	1,170,024	1,170,024	0
	TOTAL APPROPRIATIONS	57,607,142	69,379,478	69,742,770	363,292
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	52,206,786	60,580,635	60,580,635	0
	STATE REVENUES	3,211,627	11,333,118	11,690,293	357,175
	LOCAL REVENUES	1,286,203	1,296,367	1,302,484	6,117
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	56,704,616	73,210,120	73,573,412	363,292
	Beginning Fund Balance	15,147,925	17,228,874	17,228,874	0
	Change to Fund Balance	(902,526)	3,830,642	3,830,642	0
	Ending Fund Balance	14,245,399	21,059,516	21,059,516	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 13, 2023

FUND: **Adult Education Building Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	100,000	100,000	124,875	24,875
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	100,000	100,000	124,875	24,875
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	100,000	100,000	124,875	24,875
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	30,000	30,000	30,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	30,000	30,000	30,000	0
	Beginning Fund Balance	2,079,673	2,079,673	2,079,673	0
	Change to Fund Balance	(70,000)	(70,000)	(94,875)	(24,875)
	Ending Fund Balance	2,009,673	2,009,673	1,984,798	(24,875)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 13, 2023

FUND: **Bond Interest and Redemption Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	62,710,626	64,354,798	1,644,172
	TOTAL BEFORE INDIRECT	0	62,710,626	64,354,798	1,644,172
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	62,710,626	64,354,798	1,644,172
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	367,964	431,201	431,201	0
	LOCAL REVENUES	46,103,569	53,945,008	53,945,008	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	46,471,533	54,376,209	54,376,209	0
	Beginning Fund Balance	108,447,486	118,528,773	118,528,773	0
	Change to Fund Balance	46,471,533	(8,334,417)	(9,978,589)	(1,644,172)
	Ending Fund Balance	154,919,019	110,194,356	108,550,184	(1,644,172)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 13, 2023

FUND: **Liability-Self-Insurance Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	529,882	547,957	547,957	0
3000	Employee Benefits	312,880	316,937	316,937	0
4000	Books and Supplies	6,000	1,943	1,943	0
5000	Services and Other Operating	7,183,293	7,165,218	9,114,711	1,949,493
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	8,032,055	8,032,055	9,981,548	1,949,493
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	8,032,055	8,032,055	9,981,548	1,949,493
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	8,713,055	8,713,055	8,713,055	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	8,713,055	8,713,055	8,713,055	0
	Beginning Fund Balance	2,657,108	2,657,108	2,657,108	0
	Change to Fund Balance	681,000	681,000	(1,268,493)	(1,949,493)
	Ending Fund Balance	3,338,108	3,338,108	1,388,615	(1,949,493)

FRESNO UNIFIED SCHOOL
DISTRICT 2023/24 Gann Limit
Resolution 24-13

BEFORE THE BOARD OF EDUCATION
OF THE FRESNO UNIFIED SCHOOL DISTRICT
OF FRESNO COUNTY, CALIFORNIA

RESOLUTION NO. 24-13
(Proposition 4, 1979)

RESOLUTION FOR ADOPTION)
OF THE GANN AMENDMENT)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the Fresno Unified School District must establish a revised Gann limit for the 2022/23 fiscal year and a projected Gann Limit for the 2023/24 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Governing Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2022/23 and 2023/24 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Governing Board does hereby declare that the appropriations in the Budget for the 2022/23 and 2023/24 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this District.

THE FOREGOING RESOLUTION was adopted by the Governing Board of Fresno Unified School District of Fresno County, State of California on the 13th day of September 2023 by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

CERTIFIED AS A TRUE COPY:



Susan Wittrup
Susan Wittrup, Clerk
Board of Education

9/13/2023
Date