

San Ramon Valley Unified School District



Annual Financial & Budget Report

2022-23

Unaudited Actuals

Presented to the Board of Education
September 12, 2023

Dr. John Malloy
Superintendent

Dr. Stella M. Kemp
Assistant Superintendent Business Operations, CBO

San Ramon Valley Unified School District
2022-23 Unaudited Actuals
September 12, 2023

Current law requires a school district to prepare a report of actual financial results for the prior fiscal year that is approved by the Board of Trustees and is submitted to the County Office of Education and the California Department of Education by September 15th of each year. Attached is the 2022-23 Unaudited Actuals report that includes the State prescribed forms of the actual financial results and supplementary forms and schedules.

General Fund Revenues

The District receives the bulk of its unrestricted funding from Local Control Funding Formula (LCFF) sources composed of local property taxes, Education Protection Account (EPA) funds, and state-aid LCFF revenue. Other significant unrestricted sources include state lottery funds and Home-to-School (HTS) transportation reimbursement, as well as local parcel taxes, interest, and lease revenue. The General Fund receives ongoing and one-time restricted federal, state, and local funding that are designated for particular purposes and programs. Total General Fund revenues from the 2022-23 Unaudited Actuals are in Table 1 below.

Table 1: 2022-23 General Fund Revenue (in dollars)

2022-23 General Fund Revenue	Unrestricted	Restricted	Total
LCFF Sources	321,806,139	0	321,806,139
Federal Revenue	0	12,781,649	12,781,649
Other State Revenue	12,017,696	75,719,111	87,736,807
Other Local Revenue	13,914,485	20,574,049	34,488,534
TOTAL	347,738,320	109,074,809	456,813,129

Restricted One-time Funds

In response to the COVID-19 pandemic, SRVUSD received approximately \$47.0 million in various federal and state funds to assist with the impact of COVID-19 on schools, students, and educators. In 2022-23, SRVUSD spent approximately \$10.9 million of these funds, and will carry a balance of \$8.4 million into 2023-24. SRVUSD will spend all remaining funds prior to the September 2024 deadline. Additional details of 2022-23 spending is in Table 2 below.

Table 2: 2022-23 COVID expenditures (in dollars)

Program	Funding Source	Total Expenditures
MTSS Liaisons	ELO-G (State), ESSER II, III, GEER II (Federal)	3,741,338
Instructional Assistants	ELO-G (State), ESSER II, III, GEER II (Federal)	1,026,157
Elementary Counselors	In-Person Instruction (State)	1,451,781
Summer School	In-Person Instruction (State)	974,289
Before and After School Intervention	In-Person Instruction (State)	730,619
1:1 Devices	ESSER II, III (Federal)	2,092,590
Software	ESSER II, III (Federal)	949,703
Health / Safety	ESSER II (Federal)	641
TOTAL		10,967,118

In 2021-22 SRVUSD received significant one-time state funding for various programs, including the Educator Effectiveness Grant, A-G Completion Grant, Universal PreKindergarten Planning and Implementation, and Kitchen Infrastructure and Training. Details on allocations, spending, and amount available are in Table 3.

Table 3: One-time State funds (in dollars)

Grant	Total Revenue	Expenditures through 2022-23	Amount available
Educator Effectiveness	6,530,017	1,537,367	4,992,650
A-G Completion	534,793	164,851	369,942
Ethnic Studies	274,558	0	274,558
Universal Pre-K Planning & Implementation	1,010,627	32,805	977,822
Kitchen Infrastructure and Training	1,014,208	67,736	946,472
TOTAL	9,364,203	1,802,759	7,561,444

In 2022-23, SRVUSD received additional one-time restricted funds in the Arts, Music, and Instructional Materials Discretionary Block Grant (AMIM) and the Learning Recovery Emergency Block Grant (LRE). The \$5.5 million awarded for the LRE will fund our Liaison positions in 2024-25, once COVID funds are fully exhausted. Because this is a discretionary block grant, additional details on AMIM spending and carryover are in Table 4 below.

Table 4: Arts, Music, & Instructional Materials Plan Update (in dollars)

	Original Plan	2022-23 Actuals	Updated Plan
State Allocation (revenue)*	19,149,854	16,901,854	16,901,854
2022-23 CBAs - One-time 1% payment	2,660,919	2,488,143	2,448,143
2022-23 STRS increase	3,750,000	3,031,672	3,031,672
2022-23 PERS increase	1,275,000	783,466	783,466
2023-24 PERS increase	850,000	0	900,000
2022-23 SRVEA CBA - One-time longevity increase	2,000,000	0	2,000,000
Instructional Materials (includes 1:1 devices and software)	1,763,935	0	7,288,573
Transportation and Maintenance Vehicle Replacements	450,000	235,229	450,000
Reserve for Governor's 2023-24 Budget Proposal	6,400,000	0	0
TOTAL Expenditures	19,149,854	6,538,510	16,901,854

*reduced in 2023-24 Enacted State Budget

General Fund Expenditures, Transfers, and Contributions

The General Fund accounts for the District's primary operational expenditures. The vast majority of expenditures are personnel costs, and salaries and benefits comprise approximately 85% of the General Fund's expenditures. Total General Fund expenditures from the 2022-23 Unaudited Actuals are in Table 5.

Table 5: 2022-23 General Fund Expenditures (in dollars)

Expenditures	Unrestricted	Restricted	Total
Certificated	147,382,138	37,295,408	184,677,545
Classified	37,648,578	27,165,094	64,813,673
Benefits	76,813,065	41,193,918	118,006,983
Books	5,848,913	10,465,974	16,314,887
Services	20,140,250	28,621,291	48,761,541
Capital Outlay	95,179	655,690	750,869
Other outgo	(329,216)	836,365	507,150
TOTAL	287,598,907	146,233,741	433,832,648

Total General Fund expenditures increased approximately 9.3% from the prior year, primarily due to certificated and classified salary increases (step/column adjustments and negotiated agreements), as well as increases to retirement and medical contributions. Non-personnel expenditures increased as well due to additional textbook adoptions and increases in contracted services.

The 2022-23 Unaudited Actuals include contributions of unrestricted resources to restricted Unaudited Actuals Report 2022 - 2023

programs to cover excess expenditures or due to statutory requirements, such as a contribution to the District’s facility maintenance programs. Contributions to Special Education and Routine Restricted Maintenance increased by \$6.2 and \$1.3 million, respectively, as compared to 2021-22. A \$2.9 million transfer of unrestricted general fund dollars was made to Fund 40 - Special Reserve for Capital Outlay, as part of our annual debt service payments for solar projects. Notably, for the second consecutive year, the General Fund did not make a contribution to Fund 13 - Cafeteria Fund, due to increased federal and state revenues from universal meal services. A summary of General Fund contributions and transfers is in Table 6 below.

Table 6: 2022-23 General Fund Contributions and Transfers (in dollars)

Other Sources/Uses	Unrestricted	Restricted	Total
Transfers In	133,300	0	133,300
Transfers Out	2,897,985	0	2,897,985
Contributions	(52,244,691)	52,244,691	0
Total Other sources/uses	(55,009,376)	52,244,691	(2,764,685)

Net Increase in the General Fund Balance – Form 01, Line E

The District ended 2022-23 with a combined unrestricted and restricted net operating surplus of \$20.2 million, of which \$5.1 million was unrestricted and \$15.1 million was restricted. This represents a notable increase from the 2022-23 Estimated Actuals, which projected a \$14.5 million deficit (\$4.8 million unrestricted, and \$9.6 million restricted). The surplus in the unrestricted General Fund resulted from a combination of actual revenues coming in about \$4.5 million higher than projected at budget adoption, and actual expenditures \$5.3 million lower than projected at budget adoption. Additional details on the primary drivers behind the unrestricted General Fund revenues and expenditures are located in Table 7. In the restricted general fund, the main reason for the increased fund balance is from expenditures that were budgeted in 2022-23 and will carry forward into 2023-24, and because of increased revenues such as the partially restored block grants. This is primarily because the accounting for certain federal and state grants does not allow the district to budget an ending fund balance. In order to see the full award in the accounting system, the projected carryover is usually budgeted in a supplies account, and then carried over into the new fiscal year when we close the books.

Table 7: Unrestricted General Fund - Estimated Actuals vs Unaudited Actuals (in dollars)

Revenues	Estimated Actuals	Unaudited Actuals	Delta
Unrestricted Lottery	4,999,412	6,590,287	1,590,875
Home-to-School Transportation Reimbursement	3,601,979	4,038,320	436,341
Interest	900,000	2,286,997	1,386,997
Fees & Contracts	661,318	1,129,323	468,005
E-Rate & ECF	0	640,299	640,299
TOTAL	10,162,709	14,685,226	4,522,517
Expenditures	Estimated Actuals	Unaudited Actuals	Delta
STRS/PERS contributions	33,305,152	31,854,776	(1,450,376)
Textbook adoptions	2,646,545	1,274,901	(1,371,644)
Materials & other supplies	3,823,424	2,789,555	(1,033,869)
Professional Services	8,902,477	7,575,985	(1,326,492)
Garbage Truck	548,000	0	(548,000)
TOTAL	49,225,598	43,495,217	(5,730,381)

The 2022-23 Unaudited Actuals ending balances update the 2023-24 beginning balances. Table 8 summarizes the actual combined (unrestricted and restricted) balances as of June 30, 2023, and the updated combined fund balance projections for June 30, 2024.

Table 8: 2022-23 and 2023-24 combined General Fund balance (in dollars)

	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Beginning Fund Balance	47,737,980	67,472,757
Adjustments	(481,019)	0
Adjusted Beginning Fund Balance	47,256,961	67,472,757
Net Increase / (Decrease)	20,215,797	(2,186,159)
Ending Fund Balance	67,472,757	65,286,598
Components of Fund Balance		
Non-Spendable	929,000	924,000
Restricted	42,067,356	35,729,602
Assigned	24,476,402	28,632,997
Total Components	67,472,757	65,286,598
Assigned Details		
- Declining Enrollment	18,200,896	22,413,836
- Supplemental Services	2,630,532	2,630,532
- Professional Development	300,953	300,953
- Technology	67,683	67,683
- ASB	83,915	83,915
- Instructional Materials	1,567,474	1,567,474
- Safety	77,948	77,948
- Lottery Carryover	1,547,001	1,490,655
Total Assigned	24,476,402	28,632,997

Summary of Other Funds

SRVUSD has other funds to track activity and hold reserves separately from the General Fund. All other funds have a positive or zero fund balance at year-end. A summary of each fund's activity follows below, along with Table 9, which shows each fund's ending balance.

Student Activity Special Reserve Fund – Fund 08

This fund was created in 2021-22 to comply with the Governmental Accounting Standards Board's guidance and definition of fiduciary activities. The changes now require the financial activities of Associated Student Body (ASB) organizations to be reported as a governmental activity in the District's financial reports.

Cafeteria Special Revenue Fund – Fund 13

The District's Nutrition Services program is a part of the National School Lunch Program. The District's program provides breakfasts, lunches and snacks at all District sites. This fund generates revenues from federal and state reimbursements, and cash sales of meals and ala-carte items. Expenditures may be used only for expenditures for the operation of the school district's food service program, including salaries, benefits, purchased food, equipment and related costs.

Special Reserve Fund for Non-Capital Outlay Projects – Fund 17

This reserve fund holds SRVUSD's minimum Reserve for Economic Uncertainty, as well as an additional balance to help the district through periods of declining enrollment.

Building Fund – Fund 21

The Building Fund is used to account for the receipt of proceeds from General Obligation Bonds as well as local building funds and redevelopment funds. These funds generate additional revenue from interest. The major expenditures in these Building Funds are related to the purchase and improvement of sites, the construction and modification of buildings and for related project expenditures. The deficit in the program reflects the fact that bonds are usually issued in one fiscal year when revenue is recognized and then spent over multiple fiscal years as projects are awarded and completed.

Capital Facilities Fund – Fund 25

This fund records the revenue resulting from the collection of fees levied on residential and commercial development and interest. State law authorizes the collection of fees to assist school districts with the mitigation of facility costs related to enrollment growth. Generated revenue can be used for growth related expenditures, including: portable classrooms at our sites, furniture and equipment, costs to purchase and develop school sites, and school and classroom construction.

County School Facility Fund - Fund 35

This fund receives revenue primarily from the State Facility bond projects, and are reflective of reimbursements for completed facility projects. These funds are transferred to Fund 21's local facility program.

Special Reserve for Capital Outlay Projects – Fund 40

This reserve fund is committed for the district's capital projects. Surplus general fund revenues from facility use agreements and child care leases are held in this fund, along with reserves for future facility upgrades and safety improvements. In addition, this fund functions as the debt service reserve for district-wide solar projects.

Bond Interest and Redemption Fund - Fund 51

This fund is used for repayment of bonds issued for an LEA. The proceeds of the sale of any bonds are deposited in Fund 21. The county auditor maintains control over Fund 51 and the Unaudited Actuals Report 2022 - 2023

county treasurer pays the principal and interest on the bonds from taxes levied by the county auditor-controller.

Self-Insurance Fund – Fund 67

The self-insurance fund is used to account for self-insurance programs such as health benefits and property loss. The principal revenues in these funds are interest, and district premium contributions. Expenditures in these funds are primarily for the payment of deductibles, claims, and administrative costs.

Retiree Benefit Fund - Fund 71

This fund exists to account separately for amounts held in thrush for employees’ retirement benefit payments.

Table 9: Ending Balances for Other Funds (in dollars)

Fund	2022-23 Net Increase / (Decrease) to Fund Balance	6/30/2023 Ending Fund Balance
08 - Student Activity Special Revenue Fund	(276,612)	2,438,479
13 - Cafeteria Special Revenue Fund	2,250,956	4,993,391
17 - Special Reserve for Non-Capital Projects	547,655	16,754,015
21 - Building Fund	8,733,377	61,086,514
25 - Capital Facilities Fund	3,470,728	11,766,114
35 - County School Facilities Fund	0	0
40 - Special Reserve for Capital Outlay Projects	442,836	11,115,992
51 - Bond Interest and Redemption Fund	3,475,332	58,249,496
67 - Self-Insurance Fund	187,188	4,024,517
71 - Retiree Benefit Fund	2,060,901	32,531,501

Independent Audit

State law requires LEAs to obtain an independent audit each year. The independent auditor under contract for the 2022-23 fiscal year is Eide Bailly LLP. The auditor's opinion of the district's financial statements should be available by the December 15th deadline.

Recommendation

The 2022-23 Unaudited Actuals Financial Report was prepared in accordance with Education Code and has been verified for accuracy. Staff recommend that the Governing Board approve the report to be submitted and filed pursuant to Education Code 42100.

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)	58.16%
	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	\$239,689,131.51
	Appropriations Subject to Limit	\$233,041,592.13
	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	6.63%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2023 _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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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	321,806,139.03	0.00	321,806,139.03	338,368,822.00	0.00	338,368,822.00	5.1%
2) Federal Revenue		8100-8299	0.00	12,781,648.64	12,781,648.64	0.00	9,963,495.00	9,963,495.00	-22.0%
3) Other State Revenue		8300-8599	12,017,696.00	75,719,111.55	87,736,807.55	10,036,672.00	58,988,296.00	69,024,968.00	-21.3%
4) Other Local Revenue		8600-8799	13,914,485.14	20,574,048.98	34,488,534.12	11,105,819.00	18,493,900.00	29,599,719.00	-14.2%
5) TOTAL, REVENUES			347,738,320.17	109,074,809.17	456,813,129.34	359,511,313.00	87,445,691.00	446,957,004.00	-2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	147,382,137.50	37,295,407.78	184,677,545.28	142,408,749.00	38,473,596.00	180,882,345.00	-2.1%
2) Classified Salaries		2000-2999	37,648,578.28	27,165,094.34	64,813,672.62	39,813,116.00	29,408,848.00	69,221,964.00	6.8%
3) Employee Benefits		3000-3999	76,813,065.09	41,193,918.31	118,006,983.40	82,926,611.00	50,330,268.00	133,256,879.00	12.9%
4) Books and Supplies		4000-4999	5,848,913.15	10,465,974.21	16,314,887.36	7,775,023.00	9,014,417.00	16,789,440.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	20,140,249.86	28,621,290.77	48,761,540.63	22,808,839.00	22,860,762.00	45,669,601.00	-6.3%
6) Capital Outlay		6000-6999	95,179.07	655,690.23	750,869.30	25,000.00	125,000.00	150,000.00	-80.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	507,149.58	507,149.58	0.00	512,045.00	512,045.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(329,215.82)	329,215.82	0.00	(766,265.00)	766,265.00	0.00	0.0%
9) TOTAL, EXPENDITURES			287,598,907.13	146,233,741.04	433,832,648.17	294,991,073.00	151,491,201.00	446,482,274.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			60,139,413.04	(37,158,931.87)	22,980,481.17	64,520,240.00	(64,045,510.00)	474,730.00	-97.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	133,300.00	0.00	133,300.00	107,403.00	0.00	107,403.00	-19.4%
b) Transfers Out		7600-7629	2,897,984.65	0.00	2,897,984.65	2,768,292.00	0.00	2,768,292.00	-4.5%
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	(52,244,690.85)	52,244,690.85	0.00	(57,635,927.00)	57,635,927.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,009,375.50)	52,244,690.85	(2,764,684.65)	(60,296,816.00)	57,635,927.00	(2,660,889.00)	-3.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			5,130,037.54	15,085,758.98	20,215,796.52	4,223,424.00	(6,409,583.00)	(2,186,159.00)	-110.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,684,554.15	27,053,425.76	47,737,979.91	25,333,572.69	42,139,184.74	67,472,757.43	41.3%
b) Audit Adjustments		9793	(481,019.00)	0.00	(481,019.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,203,535.15	27,053,425.76	47,256,960.91	25,333,572.69	42,139,184.74	67,472,757.43	42.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,203,535.15	27,053,425.76	47,256,960.91	25,333,572.69	42,139,184.74	67,472,757.43	42.8%
2) Ending Balance, June 30 (E + F1e)			25,333,572.69	42,139,184.74	67,472,757.43	29,556,996.69	35,729,601.74	65,286,598.43	-3.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	158,700.00	0.00	158,700.00	153,700.00	0.00	153,700.00	-3.2%
Stores		9712	72,508.84	0.00	72,508.84	72,508.84	0.00	72,508.84	0.0%
Prepaid Items		9713	625,961.69	71,829.06	697,790.75	697,790.75	0.00	697,790.75	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	42,067,355.68	42,067,355.68	0.00	35,729,601.74	35,729,601.74	-15.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	24,476,402.16	0.00	24,476,402.16	28,632,997.10	0.00	28,632,997.10	17.0%
Declining Enrollment	0000	9780	18,200,896.30		18,200,896.30			0.00	
Supplemental Services	0000	9780	2,630,532.25		2,630,532.25			0.00	
Professional Development	0000	9780	300,953.29		300,953.29			0.00	
Technology	0000	9780	67,683.21		67,683.21			0.00	
ASB	0000	9780	83,914.95		83,914.95			0.00	
Instructional Materials	0000	9780	1,567,474.07		1,567,474.07			0.00	
Safety	0000	9780	77,947.51		77,947.51			0.00	
Lottery carryover	1100	9780	1,547,000.58		1,547,000.58			0.00	
Declining Enrollment	0000	9780			0.00	22,413,836.35		22,413,836.35	
Supplemental Services	0000	9780			0.00	2,630,532.25		2,630,532.25	
Professional Development	0000	9780			0.00	300,953.29		300,953.29	
Technology	0000	9780			0.00	67,683.21		67,683.21	
ASB	0000	9780			0.00	83,914.95		83,914.95	
Instructional Minutes	0000	9780			0.00	1,567,474.07		1,567,474.07	
Safety	0000	9780			0.00	77,947.51		77,947.51	
Lottery carryover	1100	9780			0.00	1,490,655.47		1,490,655.47	
e) Unassigned/Unappropriated									

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)	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	16,719,219.53	35,357,046.89	52,076,266.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	(685,519.52)	0.00	(685,519.52)				
b) in Banks		9120	2,369,748.83	177,852.14	2,547,600.97				
c) in Revolving Cash Account		9130	158,700.00	0.00	158,700.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	39,986.72	39,986.72				
2) Investments		9150	265,261.45	0.00	265,261.45				
3) Accounts Receivable		9200	16,272,824.39	10,484,330.88	26,757,155.27				
4) Due from Grantor Government		9290	326.00	7,326,518.00	7,326,844.00				
5) Due from Other Funds		9310	980,056.47	353,452.06	1,333,508.53				
6) Stores		9320	72,508.84	0.00	72,508.84				
7) Prepaid Expenditures		9330	625,961.69	71,829.06	697,790.75				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			36,779,087.68	53,811,015.75	90,590,103.43				
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	4,932,611.42	3,735,803.28	8,668,414.70				
2) Due to Grantor Governments									
		9590	2,349,332.00	925,524.00	3,274,856.00				
3) Due to Other Funds									
		9610	4,163,571.57	584,769.74	4,748,341.31				
4) Current Loans									
		9640	0.00	0.00	0.00				
5) Unearned Revenue									
		9650	0.00	6,425,733.99	6,425,733.99				
6) TOTAL, LIABILITIES									
			11,445,514.99	11,671,831.01	23,117,346.00				
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)									
			25,333,572.69	42,139,184.74	67,472,757.43				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year									
		8011	94,604,082.00	0.00	94,604,082.00	113,683,256.00	0.00	113,683,256.00	20.2%
Education Protection Account State Aid - Current Year									
		8012	6,071,832.00	0.00	6,071,832.00	5,887,900.00	0.00	5,887,900.00	-3.0%
State Aid - Prior Years									
		8019	(32,800.00)	0.00	(32,800.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions									
		8021	951,657.22	0.00	951,657.22	944,894.00	0.00	944,894.00	-0.7%
Timber Yield Tax									
		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
		8029	6,522.99	0.00	6,522.99	5,977.00	0.00	5,977.00	-8.4%
County & District Taxes									
Secured Roll Taxes									
		8041	188,233,447.25	0.00	188,233,447.25	188,317,066.00	0.00	188,317,066.00	0.0%
Unsecured Roll Taxes									
		8042	5,305,306.69	0.00	5,305,306.69	5,348,022.00	0.00	5,348,022.00	0.8%
Prior Years' Taxes									
		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
		8044	6,593,616.24	0.00	6,593,616.24	5,299,386.00	0.00	5,299,386.00	-19.6%
Education Revenue Augmentation Fund (ERAF)									
		8045	17,854,104.75	0.00	17,854,104.75	16,736,868.00	0.00	16,736,868.00	-6.3%
Community Redevelopment Funds (SB 617/699/1992)									
		8047	2,218,369.89	0.00	2,218,369.89	2,145,453.00	0.00	2,145,453.00	-3.3%
Penalties and Interest from Delinquent Taxes									
		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses									
		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources									
			321,806,139.03	0.00	321,806,139.03	338,368,822.00	0.00	338,368,822.00	5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year									
	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year									
	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes									
		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers									
		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years									
		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES									
			321,806,139.03	0.00	321,806,139.03	338,368,822.00	0.00	338,368,822.00	5.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	5,777,522.52	5,777,522.52	0.00	4,948,194.00	4,948,194.00	-14.4%
Special Education Discretionary Grants		8182	0.00	799,169.37	799,169.37	0.00	648,003.00	648,003.00	-18.9%
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%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		390,360.68	390,360.68		482,424.00	482,424.00	23.6%
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		282,731.78	282,731.78		299,593.00	299,593.00	6.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		204,833.22	204,833.22		181,520.00	181,520.00	-11.4%
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		267,697.19	267,697.19		38,750.00	38,750.00	-85.5%
Career and Technical Education	3500-3599	8290		103,636.00	103,636.00		136,811.00	136,811.00	32.0%
All Other Federal Revenue	All Other	8290	0.00	4,955,697.88	4,955,697.88	0.00	3,228,200.00	3,228,200.00	-34.9%
TOTAL, FEDERAL REVENUE			0.00	12,781,648.64	12,781,648.64	0.00	9,963,495.00	9,963,495.00	-22.0%
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		26,633,222.00	26,633,222.00		26,323,514.00	26,323,514.00	-1.2%
Prior Years	6500	8319		102,713.00	102,713.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	574,062.00	574,062.00	0.00	538,586.00	538,586.00	-6.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	899,764.00	899,764.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,335,370.00	0.00	1,335,370.00	1,412,284.00	0.00	1,412,284.00	5.8%
Lottery - Unrestricted and Instructional Materials		8560	6,590,287.00	3,308,086.51	9,898,373.51	4,927,409.00	1,941,979.00	6,869,388.00	-30.6%
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									
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		44,803.15	44,803.15		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,092,039.00	44,156,460.89	48,248,499.89	3,696,979.00	30,184,217.00	33,881,196.00	-29.8%
TOTAL, OTHER STATE REVENUE			12,017,696.00	75,719,111.55	87,736,807.55	10,036,672.00	58,988,296.00	69,024,968.00	-21.3%
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	6,900,860.96	0.00	6,900,860.96	6,795,000.00	0.00	6,795,000.00	-1.5%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									

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)	
Sale of Equipment/Supplies		8631	36,318.03	0.00	36,318.03	0.00	0.00	0.00	-100.0%
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	1,732,908.55	0.00	1,732,908.55	1,697,300.00	0.00	1,697,300.00	-2.1%
Interest		8660	2,286,996.93	0.00	2,286,996.93	500,000.00	0.00	500,000.00	-78.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(204,500.52)	0.00	(204,500.52)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	135,858.20	1,832,552.88	1,968,411.08	128,000.00	2,003,818.00	2,131,818.00	8.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,129,323.14	314,169.40	1,443,492.54	831,649.00	367,100.00	1,198,749.00	-17.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,896,719.85	18,427,326.70	20,324,046.55	1,153,870.00	16,122,982.00	17,276,852.00	-15.0%
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			13,914,485.14	20,574,048.98	34,488,534.12	11,105,819.00	18,493,900.00	29,599,719.00	-14.2%
TOTAL, REVENUES			347,738,320.17	109,074,809.17	456,813,129.34	359,511,313.00	87,445,691.00	446,957,004.00	-2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	120,795,555.11	26,610,455.26	147,406,010.37	116,212,782.00	27,377,931.00	143,590,713.00	-2.6%
Certificated Pupil Support Salaries		1200	10,670,608.53	5,222,669.66	15,893,278.19	11,205,222.00	5,077,783.00	16,283,005.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	13,549,985.03	1,942,193.07	15,492,178.10	14,096,443.00	1,799,149.00	15,895,592.00	2.6%
Other Certificated Salaries		1900	2,365,988.83	3,520,089.79	5,886,078.62	894,302.00	4,218,733.00	5,113,035.00	-13.1%
TOTAL, CERTIFICATED SALARIES			147,382,137.50	37,295,407.78	184,677,545.28	142,408,749.00	38,473,596.00	180,882,345.00	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,491,137.78	13,979,189.99	15,470,327.77	1,449,109.00	16,019,501.00	17,468,610.00	12.9%
Classified Support Salaries		2200	16,306,888.61	10,184,062.21	26,490,950.82	18,257,225.00	11,133,875.00	29,391,100.00	10.9%
Classified Supervisors' and Administrators' Salaries		2300	3,582,812.62	726,819.56	4,309,632.18	3,443,621.00	622,790.00	4,066,411.00	-5.6%
Clerical, Technical and Office Salaries		2400	15,114,793.77	1,412,216.76	16,527,010.53	15,552,706.00	1,195,137.00	16,747,843.00	1.3%
Other Classified Salaries		2900	1,152,945.50	862,805.82	2,015,751.32	1,110,455.00	437,545.00	1,548,000.00	-23.2%
TOTAL, CLASSIFIED SALARIES			37,648,578.28	27,165,094.34	64,813,672.62	39,813,116.00	29,408,848.00	69,221,964.00	6.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	24,380,164.61	20,631,071.90	45,011,236.51	27,583,465.00	26,613,120.00	54,196,585.00	20.4%
PERS		3201-3202	7,474,612.03	6,199,896.67	13,674,508.70	9,059,272.00	6,952,837.00	16,012,109.00	17.1%
OASDI/Medicare/Alternative		3301-3302	5,099,544.33	2,646,719.33	7,746,263.66	5,016,753.00	2,831,026.00	7,847,779.00	1.3%
Health and Welfare Benefits		3401-3402	29,236,317.24	8,696,405.24	37,932,722.48	31,324,643.00	10,816,214.00	42,140,857.00	11.1%
Unemployment Insurance		3501-3502	936,136.80	326,777.72	1,262,914.52	102,602.00	66,528.00	169,130.00	-86.6%
Workers' Compensation		3601-3602	3,877,753.54	1,359,886.10	5,237,639.64	3,798,022.00	1,399,320.00	5,197,342.00	-0.8%
OPEB, Allocated		3701-3702	1,968,354.00	68,361.00	2,036,715.00	2,132,292.00	78,655.00	2,210,947.00	8.6%
OPEB, Active Employees		3751-3752	1,359,261.00	82,297.00	1,441,558.00	1,431,731.00	82,008.00	1,513,739.00	5.0%
Other Employee Benefits		3901-3902	2,480,921.54	1,182,503.35	3,663,424.89	2,477,831.00	1,490,560.00	3,968,391.00	8.3%
TOTAL, EMPLOYEE BENEFITS			76,813,065.09	41,193,918.31	118,006,983.40	82,926,611.00	50,330,268.00	133,256,879.00	12.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,274,901.79	2,562,886.28	3,837,788.07	1,720,650.00	1,029,762.00	2,750,412.00	-28.3%
Books and Other Reference Materials		4200	71,395.61	444,588.10	515,983.71	111,495.00	388,726.00	500,221.00	-3.1%
Materials and Supplies		4300	2,789,554.84	6,206,061.93	8,995,616.77	5,048,808.00	6,803,342.00	11,852,150.00	31.8%
Noncapitalized Equipment		4400	1,713,060.91	1,252,437.90	2,965,498.81	894,070.00	792,587.00	1,686,657.00	-43.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,848,913.15	10,465,974.21	16,314,887.36	7,775,023.00	9,014,417.00	16,789,440.00	2.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	12,522,684.29	12,522,684.29	0.00	9,530,798.00	9,530,798.00	-23.9%
Travel and Conferences		5200	313,340.95	546,056.74	859,397.69	414,158.00	527,289.00	941,447.00	9.5%
Dues and Memberships		5300	71,440.93	8,318.77	79,759.70	75,302.00	6,239.00	81,541.00	2.2%
Insurance		5400 - 5450	3,211,329.60	0.00	3,211,329.60	3,224,233.00	85,608.00	3,309,841.00	3.1%
Operations and Housekeeping Services		5500	7,747,931.43	0.00	7,747,931.43	6,382,223.00	0.00	6,382,223.00	-17.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,160,158.20	1,851,815.28	3,011,973.48	1,551,396.00	2,553,444.00	4,104,840.00	36.3%
Transfers of Direct Costs		5710	(574,368.70)	574,368.70	0.00	(568,385.00)	568,385.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(117,201.54)	0.00	(117,201.54)	(173,744.00)	0.00	(173,744.00)	48.2%
Professional/Consulting Services and Operating Expenditures		5800	7,575,985.02	13,085,311.24	20,661,296.26	11,013,631.00	9,559,326.00	20,572,957.00	-0.4%
Communications		5900	751,633.97	32,735.75	784,369.72	890,025.00	29,673.00	919,698.00	17.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,140,249.86	28,621,290.77	48,761,540.63	22,808,839.00	22,860,762.00	45,669,601.00	-6.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	198,225.00	198,225.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	(17,162.00)	(17,162.00)	0.00	0.00	0.00	-100.0%
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	95,179.07	474,627.23	569,806.30	25,000.00	125,000.00	150,000.00	-73.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			95,179.07	655,690.23	750,869.30	25,000.00	125,000.00	150,000.00	-80.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	13,842.00	13,842.00	0.00	2,428.00	2,428.00	-82.5%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	493,307.58	493,307.58	0.00	509,617.00	509,617.00	3.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			0.00	507,149.58	507,149.58	0.00	512,045.00	512,045.00	1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(329,215.82)	329,215.82	0.00	(766,265.00)	766,265.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(329,215.82)	329,215.82	0.00	(766,265.00)	766,265.00	0.00	0.0%
TOTAL, EXPENDITURES			287,598,907.13	146,233,741.04	433,832,648.17	294,991,073.00	151,491,201.00	446,482,274.00	2.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	133,300.00	0.00	133,300.00	107,403.00	0.00	107,403.00	-19.4%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			133,300.00	0.00	133,300.00	107,403.00	0.00	107,403.00	-19.4%

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)	
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	2,897,984.65	0.00	2,897,984.65	2,768,292.00	0.00	2,768,292.00	-4.5%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,897,984.65	0.00	2,897,984.65	2,768,292.00	0.00	2,768,292.00	-4.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	(52,244,690.85)	52,244,690.85	0.00	(57,635,927.00)	57,635,927.00	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			(52,244,690.85)	52,244,690.85	0.00	(57,635,927.00)	57,635,927.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(55,009,375.50)	52,244,690.85	(2,764,684.65)	(60,296,816.00)	57,635,927.00	(2,660,889.00)	-3.8%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	321,806,139.03	0.00	321,806,139.03	338,368,822.00	0.00	338,368,822.00	5.1%
2) Federal Revenue		8100-8299	0.00	12,781,648.64	12,781,648.64	0.00	9,963,495.00	9,963,495.00	-22.0%
3) Other State Revenue		8300-8599	12,017,696.00	75,719,111.55	87,736,807.55	10,036,672.00	58,988,296.00	69,024,968.00	-21.3%
4) Other Local Revenue		8600-8799	13,914,485.14	20,574,048.98	34,488,534.12	11,105,819.00	18,493,900.00	29,599,719.00	-14.2%
5) TOTAL, REVENUES			347,738,320.17	109,074,809.17	456,813,129.34	359,511,313.00	87,445,691.00	446,957,004.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	172,703,821.02	93,027,268.73	265,731,089.75	173,987,712.00	93,571,088.00	267,558,800.00	0.7%
2) Instruction - Related Services		2000-2999	40,449,088.45	13,586,723.76	54,035,812.21	40,795,772.00	15,288,675.00	56,084,447.00	3.8%
3) Pupil Services		3000-3999	17,287,493.20	23,256,776.23	40,544,269.43	20,061,653.00	24,554,146.00	44,615,799.00	10.0%
4) Ancillary Services		4000-4999	2,088,431.10	2,743,134.02	4,831,565.12	2,114,588.00	2,398,379.00	4,512,967.00	-6.6%
5) Community Services		5000-5999	1,182,574.13	2,806.71	1,185,380.84	1,133,501.00	79.00	1,133,580.00	-4.4%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	23,790,128.68	1,655,547.69	25,445,676.37	25,577,971.00	2,754,304.00	28,332,275.00	11.3%
8) Plant Services		8000-8999	30,097,370.55	11,454,334.32	41,551,704.87	31,319,876.00	12,412,485.00	43,732,361.00	5.2%
9) Other Outgo		9000-9999	0.00	507,149.58	507,149.58	0.00	512,045.00	512,045.00	1.0%
10) TOTAL, EXPENDITURES			287,598,907.13	146,233,741.04	433,832,648.17	294,991,073.00	151,491,201.00	446,482,274.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,139,413.04	(37,158,931.87)	22,980,481.17	64,520,240.00	(64,045,510.00)	474,730.00	-97.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	133,300.00	0.00	133,300.00	107,403.00	0.00	107,403.00	-19.4%
b) Transfers Out		7600-7629	2,897,984.65	0.00	2,897,984.65	2,768,292.00	0.00	2,768,292.00	-4.5%
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	(52,244,690.85)	52,244,690.85	0.00	(57,635,927.00)	57,635,927.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,009,375.50)	52,244,690.85	(2,764,684.65)	(60,296,816.00)	57,635,927.00	(2,660,889.00)	-3.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,130,037.54	15,085,758.98	20,215,796.52	4,223,424.00	(6,409,583.00)	(2,186,159.00)	-110.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,684,554.15	27,053,425.76	47,737,979.91	25,333,572.69	42,139,184.74	67,472,757.43	41.3%
b) Audit Adjustments		9793	(481,019.00)	0.00	(481,019.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,203,535.15	27,053,425.76	47,256,960.91	25,333,572.69	42,139,184.74	67,472,757.43	42.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,203,535.15	27,053,425.76	47,256,960.91	25,333,572.69	42,139,184.74	67,472,757.43	42.8%
2) Ending Balance, June 30 (E + F1e)			25,333,572.69	42,139,184.74	67,472,757.43	29,556,996.69	35,729,601.74	65,286,598.43	-3.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	158,700.00	0.00	158,700.00	153,700.00	0.00	153,700.00	-3.2%
Stores		9712	72,508.84	0.00	72,508.84	72,508.84	0.00	72,508.84	0.0%
Prepaid Items		9713	625,961.69	71,829.06	697,790.75	697,790.75	0.00	697,790.75	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	42,067,355.68	42,067,355.68	0.00	35,729,601.74	35,729,601.74	-15.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	24,476,402.16	0.00	24,476,402.16	28,632,997.10	0.00	28,632,997.10	17.0%
Declining Enrollment		0000 9780	18,200,896.30		18,200,896.30			0.00	
Supplemental Services		0000 9780	2,630,532.25		2,630,532.25			0.00	
Professional Development		0000 9780	300,953.29		300,953.29			0.00	
Technology		0000 9780	67,683.21		67,683.21			0.00	
ASB		0000 9780	83,914.95		83,914.95			0.00	
Instructional Materials		0000 9780	1,567,474.07		1,567,474.07			0.00	
Safety		0000 9780	77,947.51		77,947.51			0.00	
Lottery carryover		1100 9780	1,547,000.58		1,547,000.58			0.00	
Declining Enrollment		0000 9780			0.00	22,413,836.35		22,413,836.35	
Supplemental Services		0000 9780			0.00	2,630,532.25		2,630,532.25	
Professional Development		0000 9780			0.00	300,953.29		300,953.29	
Technology		0000 9780			0.00	67,683.21		67,683.21	
ASB		0000 9780			0.00	83,914.95		83,914.95	
Instructional Minutes		0000 9780			0.00	1,567,474.07		1,567,474.07	
Safety		0000 9780			0.00	77,947.51		77,947.51	
Lottery carryover		1100 9780			0.00	1,490,655.47		1,490,655.47	

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)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,886,624.72	52,977.72
6266	Educator Effectiveness, FY 2021-22	4,992,650.07	3,029,582.07
6300	Lottery: Instructional Materials	1,588,795.41	1,638,160.12
6318	Antibias Education Grant	156,124.91	156,124.91
6547	Special Education Early Intervention Preschool Grant	598.00	598.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	10,362,934.68	8,962,290.68
7029	Child Nutrition: Food Service Staff Training Funds	21,708.35	21,708.35
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	899,764.00	899,764.00
7311	Classified School Employee Professional Development Block Grant	84,154.86	84,154.86
7412	A-G Access/Success Grant	300,753.65	193,709.65
7413	A-G Learning Loss Mitigation Grant	69,189.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	40,337.58	40,337.58
7435	Learning Recovery Emergency Block Grant	5,501,728.00	4,379,064.00
7810	Other Restricted State	274,558.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,269,358.21	7,659,666.06
9010	Other Restricted Local	8,618,076.24	8,611,463.74
Total, Restricted Balance		42,067,355.68	35,729,601.74

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	8,229,122.58	0.00	-100.0%
5) TOTAL, REVENUES			8,229,122.58	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	8,505,735.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,505,735.05	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(276,612.47)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(276,612.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,072,780.27	2,438,478.80	-20.6%
b) Audit Adjustments		9793	(357,689.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,715,091.27	2,438,478.80	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,715,091.27	2,438,478.80	-10.2%
2) Ending Balance, June 30 (E + F1e)			2,438,478.80	2,438,478.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,438,478.80	2,438,478.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,438,478.80		
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		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,438,478.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,438,478.80		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	8,229,122.58	0.00	-100.0%
TOTAL, REVENUES			8,229,122.58	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	8,505,735.05	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,505,735.05	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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			8,505,735.05	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,229,122.58	0.00	-100.0%
5) TOTAL, REVENUES			8,229,122.58	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		8,505,735.05	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,505,735.05	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(276,612.47)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(276,612.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,072,780.27	2,438,478.80	-20.6%
b) Audit Adjustments		9793	(357,689.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,715,091.27	2,438,478.80	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,715,091.27	2,438,478.80	-10.2%
2) Ending Balance, June 30 (E + F1e)			2,438,478.80	2,438,478.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,438,478.80	2,438,478.80	0.0%
c) Committed					

Unaudited Actuals
 Student Activity Special Revenue Fund
 Expenditures by Function

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

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	2,438,478.80	2,438,478.80
Total, Restricted Balance		2,438,478.80	2,438,478.80

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,795,940.35	2,435,980.00	-35.8%
3) Other State Revenue		8300-8599	9,676,787.50	9,668,866.00	-0.1%
4) Other Local Revenue		8600-8799	55,247.49	100,000.00	81.0%
5) TOTAL, REVENUES			13,527,975.34	12,204,846.00	-9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,290,886.41	4,002,880.00	21.6%
3) Employee Benefits		3000-3999	1,870,693.69	2,842,181.00	51.9%
4) Books and Supplies		4000-4999	5,169,097.52	5,651,707.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	381,546.31	609,900.00	59.8%
6) Capital Outlay		6000-6999	564,795.54	50,000.00	-91.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,277,019.47	13,156,668.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,250,955.87	(951,822.00)	-142.3%
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)			2,250,955.87	(951,822.00)	-142.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,767,732.83	4,993,390.70	80.4%
b) Audit Adjustments		9793	(25,298.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,742,434.83	4,993,390.70	82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,742,434.83	4,993,390.70	82.1%
2) Ending Balance, June 30 (E + F1e)			4,993,390.70	4,041,568.70	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	216,645.61	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,776,745.09	4,041,568.70	-15.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,268,890.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(69,358.42)		
b) in Banks		9120	355,673.22		
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	40,091.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,994.66		
6) Stores		9320	216,645.61		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,832,937.50		
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	744,013.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,233.69		
4) Current Loans		9640			
5) Unearned Revenue		9650	87,300.00		
6) TOTAL, LIABILITIES			839,546.80		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,993,390.70		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,203,790.91	2,435,980.00	-24.0%
Donated Food Commodities		8221	592,149.44	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,795,940.35	2,435,980.00	-35.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,676,787.50	9,668,866.00	-0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,676,787.50	9,668,866.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	990.00	100,000.00	10,001.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	72,602.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(44,060.42)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,715.61	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			55,247.49	100,000.00	81.0%
TOTAL, REVENUES			13,527,975.34	12,204,846.00	-9.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,775,683.22	3,246,832.00	17.0%
Classified Supervisors' and Administrators' Salaries		2300	413,721.26	639,457.00	54.6%
Clerical, Technical and Office Salaries		2400	101,481.93	116,591.00	14.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,290,886.41	4,002,880.00	21.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	742,935.60	1,059,877.00	42.7%
OASDI/Medicare/Alternative		3301-3302	258,680.37	459,143.00	77.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	586,903.50	774,619.00	32.0%
Unemployment Insurance		3501-3502	16,989.77	22,697.00	33.6%
Workers' Compensation		3601-3602	71,201.47	97,134.00	36.4%
OPEB, Allocated		3701-3702	58,891.00	163,268.00	177.2%
OPEB, Active Employees		3751-3752	8,058.00	19,223.00	138.6%
Other Employee Benefits		3901-3902	127,033.98	246,220.00	93.8%
TOTAL, EMPLOYEE BENEFITS			1,870,693.69	2,842,181.00	51.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	477,910.87	607,000.00	27.0%
Noncapitalized Equipment		4400	198,772.59	50,000.00	-74.8%
Food		4700	4,492,414.06	4,994,707.00	11.2%
TOTAL, BOOKS AND SUPPLIES			5,169,097.52	5,651,707.00	9.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,798.22	18,000.00	164.8%
Dues and Memberships		5300	963.18	500.00	-48.1%
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	110,888.10	170,000.00	53.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,345.06	21,200.00	71.7%
Professional/Consulting Services and Operating Expenditures		5800	250,551.75	400,200.00	59.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			381,546.31	609,900.00	59.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	564,795.54	50,000.00	-91.1%
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			564,795.54	50,000.00	-91.1%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,277,019.47	13,156,668.00	16.7%
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	3,795,940.35	2,435,980.00	-35.8%
3) Other State Revenue		8300-8599	9,676,787.50	9,668,866.00	-0.1%
4) Other Local Revenue		8600-8799	55,247.49	100,000.00	81.0%
5) TOTAL, REVENUES			13,527,975.34	12,204,846.00	-9.8%
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		11,277,019.47	13,156,668.00	16.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			11,277,019.47	13,156,668.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,250,955.87	(951,822.00)	-142.3%
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)			2,250,955.87	(951,822.00)	-142.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,767,732.83	4,993,390.70	80.4%
b) Audit Adjustments		9793	(25,298.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,742,434.83	4,993,390.70	82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,742,434.83	4,993,390.70	82.1%
2) Ending Balance, June 30 (E + F1e)			4,993,390.70	4,041,568.70	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	216,645.61	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,776,745.09	4,041,568.70	-15.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,694,036.24	3,958,859.85
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	1,333.42	1,333.42
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	81,375.43	81,375.43
Total, Restricted Balance		4,776,745.09	4,041,568.70

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	547,655.25	300,000.00	-45.2%
5) TOTAL, REVENUES			547,655.25	300,000.00	-45.2%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			547,655.25	300,000.00	-45.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			547,655.25	300,000.00	-45.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,404,128.22	16,754,015.47	2.1%
b) Audit Adjustments		9793	(197,768.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,206,360.22	16,754,015.47	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,206,360.22	16,754,015.47	3.4%
2) Ending Balance, June 30 (E + F1e)			16,754,015.47	17,054,015.47	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	3,652,095.47	3,576,497.47	-2.1%
Declining Enrollment	0000	9780	3,652,095.47		
Declining Enrollment	0000	9780		3,576,497.47	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	13,101,920.00	13,477,518.00	2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,787,800.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(220,990.59)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	187,205.65		
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			16,754,015.47		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			16,754,015.47		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	570,877.84	300,000.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,222.59)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			547,655.25	300,000.00	-45.2%
TOTAL, REVENUES			547,655.25	300,000.00	-45.2%
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					
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 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	547,655.25	300,000.00	-45.2%
5) TOTAL, REVENUES			547,655.25	300,000.00	-45.2%
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			547,655.25	300,000.00	-45.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			547,655.25	300,000.00	-45.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,404,128.22	16,754,015.47	2.1%
b) Audit Adjustments		9793	(197,768.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,206,360.22	16,754,015.47	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,206,360.22	16,754,015.47	3.4%
2) Ending Balance, June 30 (E + F1e)			16,754,015.47	17,054,015.47	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	3,652,095.47	3,576,497.47	-2.1%
Declining Enrollment	0000	9780	3,652,095.47		
Declining Enrollment	0000	9780		3,576,497.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	13,101,920.00	13,477,518.00	2.9%
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) LCFE 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	3,392,462.15	2,051,200.00	-39.5%
5) TOTAL, REVENUES			3,392,462.15	2,051,200.00	-39.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	973,903.42	949,167.00	-2.5%
3) Employee Benefits		3000-3999	509,759.17	515,990.00	1.2%
4) Books and Supplies		4000-4999	1,256,910.60	3,138,691.00	149.7%
5) Services and Other Operating Expenditures		5000-5999	2,020,977.40	2,405,907.00	19.0%
6) Capital Outlay		6000-6999	10,706,687.39	18,723,267.00	74.9%
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			15,468,237.98	25,733,022.00	66.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,075,775.83)	(23,681,822.00)	96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,809,153.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,809,153.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,733,377.17	(23,681,822.00)	-371.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,024,891.55	61,086,513.72	15.2%
b) Audit Adjustments		9793	(671,755.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			52,353,136.55	61,086,513.72	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,353,136.55	61,086,513.72	16.7%
2) Ending Balance, June 30 (E + F1e)			61,086,513.72	37,404,691.72	-38.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,086,513.72	37,404,691.72	-38.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	60,637,179.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(798,213.34)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,226,037.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			62,065,004.17		
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	977,934.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	555.59		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			978,490.45		
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)			61,086,513.72		
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	1,583,616.38	1,500,000.00	-5.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,929,351.36	550,000.00	-71.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(126,458.34)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,952.75	1,200.00	-79.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,392,462.15	2,051,200.00	-39.5%
TOTAL, REVENUES			3,392,462.15	2,051,200.00	-39.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	137.49	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	625,846.49	626,875.00	0.2%
Clerical, Technical and Office Salaries		2400	345,747.96	322,292.00	-6.8%
Other Classified Salaries		2900	2,171.48	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			973,903.42	949,167.00	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	233,588.54	255,740.00	9.5%
OASDI/Medicare/Alternative		3301-3302	70,201.84	62,816.00	-10.5%
Health and Welfare Benefits		3401-3402	173,035.73	167,803.00	-3.0%
Unemployment Insurance		3501-3502	4,869.52	1,346.00	-72.4%
Workers' Compensation		3601-3602	20,099.54	19,597.00	-2.5%
OPEB, Allocated		3701-3702	7,005.00	7,758.00	10.7%
OPEB, Active Employees		3751-3752	959.00	930.00	-3.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			509,759.17	515,990.00	1.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	139,314.20	82,923.00	-40.5%
Noncapitalized Equipment		4400	1,117,596.40	3,055,768.00	173.4%
TOTAL, BOOKS AND SUPPLIES			1,256,910.60	3,138,691.00	149.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,285.39	8,000.00	522.4%
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	522,756.40	483,857.00	-7.4%
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	1,496,725.91	1,913,750.00	27.9%
Communications		5900	209.70	300.00	43.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,020,977.40	2,405,907.00	19.0%
CAPITAL OUTLAY					
Land		6100	6,000.00	811,675.00	13,427.9%
Land Improvements		6170	4,018,466.48	4,115,352.00	2.4%
Buildings and Improvements of Buildings		6200	6,597,058.50	13,500,676.00	104.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	85,162.41	295,564.00	247.1%
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			10,706,687.39	18,723,267.00	74.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,468,237.98	25,733,022.00	66.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	20,809,153.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,809,153.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,809,153.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,392,462.15	2,051,200.00	-39.5%
5) TOTAL, REVENUES			3,392,462.15	2,051,200.00	-39.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,468,237.98	25,733,022.00	66.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,468,237.98	25,733,022.00	66.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(12,075,775.83)	(23,681,822.00)	96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,809,153.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,809,153.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,733,377.17	(23,681,822.00)	-371.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,024,891.55	61,086,513.72	15.2%
b) Audit Adjustments		9793	(671,755.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			52,353,136.55	61,086,513.72	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,353,136.55	61,086,513.72	16.7%
2) Ending Balance, June 30 (E + F1e)			61,086,513.72	37,404,691.72	-38.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,086,513.72	37,404,691.72	-38.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	61,086,513.72	37,404,691.72
Total, Restricted Balance		61,086,513.72	37,404,691.72

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	3,776,702.04	5,084,814.00	34.6%
5) TOTAL, REVENUES			3,776,702.04	5,084,814.00	34.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	475,000.00	New
5) Services and Other Operating Expenditures		5000-5999	268,882.45	1,352,212.00	402.9%
6) Capital Outlay		6000-6999	37,091.68	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			305,974.13	1,827,212.00	497.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,470,727.91	3,257,602.00	-6.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,470,727.91	3,257,602.00	-6.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,397,639.46	11,766,114.37	40.1%
b) Audit Adjustments		9793	(102,253.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,295,386.46	11,766,114.37	41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,295,386.46	11,766,114.37	41.8%
2) Ending Balance, June 30 (E + F1e)			11,766,114.37	15,023,716.37	27.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,766,114.37	15,023,716.37	27.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,963,320.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(157,482.29)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	118,358.13		
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			11,924,196.23		
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	53,225.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	104,856.48		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			158,081.86		
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)			11,766,114.37		
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	336,715.31	100,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(55,229.29)	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	3,495,216.02	4,984,814.00
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				3,776,702.04	5,084,814.00
TOTAL, REVENUES				3,776,702.04	5,084,814.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	75,000.00	New
Noncapitalized Equipment		4400	0.00	400,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	475,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	128,920.82	118,368.00	-8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	104,856.48	152,544.00	45.5%
Professional/Consulting Services and Operating Expenditures		5800	35,105.15	1,081,000.00	2,979.3%
Communications		5900	0.00	300.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			268,882.45	1,352,212.00	402.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	11,098.42	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,993.26	0.00	-100.0%
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			37,091.68	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%
TOTAL, EXPENDITURES			305,974.13	1,827,212.00	497.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,776,702.04	5,084,814.00	34.6%
5) TOTAL, REVENUES			3,776,702.04	5,084,814.00	34.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		305,974.13	1,827,212.00	497.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			305,974.13	1,827,212.00	497.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,470,727.91	3,257,602.00	-6.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,470,727.91	3,257,602.00	-6.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,397,639.46	11,766,114.37	40.1%
b) Audit Adjustments		9793	(102,253.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,295,386.46	11,766,114.37	41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,295,386.46	11,766,114.37	41.8%
2) Ending Balance, June 30 (E + F1e)			11,766,114.37	15,023,716.37	27.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,766,114.37	15,023,716.37	27.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	11,766,114.37	15,023,716.37
Total, Restricted Balance		11,766,114.37	15,023,716.37

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,809,153.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,809,153.00	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	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,809,153.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,809,153.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,809,153.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	20,809,153.00	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			20,809,153.00	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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			20,809,153.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,809,153.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,809,153.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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)			(20,809,153.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,809,153.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,809,153.00	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			20,809,153.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,809,153.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,809,153.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,041,536.22	706,493.00	-32.2%
5) TOTAL, REVENUES			1,041,536.22	706,493.00	-32.2%
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	4,050.00	4,100.00	1.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,359,334.65	3,359,334.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,363,384.65	3,363,434.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,321,848.43)	(2,656,941.00)	14.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,897,984.65	2,768,292.00	-4.5%
b) Transfers Out		7600-7629	133,300.00	107,403.00	-19.4%
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			2,764,684.65	2,660,889.00	-3.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,836.22	3,948.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,800,867.57	11,115,991.79	2.9%
b) Audit Adjustments		9793	(127,712.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,673,155.57	11,115,991.79	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,673,155.57	11,115,991.79	4.1%
2) Ending Balance, June 30 (E + F1e)			11,115,991.79	11,119,939.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,220,052.94	4,777,933.94	-8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,895,938.85	6,342,005.85	7.6%
Facility Use	0000	9760	1,060,575.68		
Capital Investments	0000	9760	2,723,208.70		
Safety Committee	0000	9760	1,106,551.30		
Child Care Buildings	0000	9760	446,186.77		
DVMS Fields	0000	9760	477,460.99		
DVHS CSA	0000	9760	81,955.41		
Facility Use	0000	9760		953,172.85	
Capital Investments	0000	9760		2,723,209.00	
Safety Committee	0000	9760		1,106,551.00	
Child Care Buildings	0000	9760		883,487.00	
DVMS Fields	0000	9760		566,229.00	
DVHS CSA	0000	9760		109,357.00	
d) Assigned					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	10,241,539.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(134,817.18)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	213,938.86		
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	795,306.02		
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			11,115,967.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(24.60)		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(24.60)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,115,991.79		
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	342,150.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,105.18)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	706,491.08	706,493.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,041,536.22	706,493.00	-32.2%
TOTAL, REVENUES			1,041,536.22	706,493.00	-32.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,050.00	4,100.00	1.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,050.00	4,100.00	1.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	913,312.17	913,312.00	0.0%
Other Debt Service - Principal		7439	2,446,022.48	2,446,022.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,359,334.65	3,359,334.00	0.0%
TOTAL, EXPENDITURES			3,363,384.65	3,363,434.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,897,984.65	2,768,292.00	-4.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,897,984.65	2,768,292.00	-4.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	133,300.00	107,403.00	-19.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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			133,300.00	107,403.00	-19.4%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,764,684.65	2,660,889.00	-3.8%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,041,536.22	706,493.00	-32.2%
5) TOTAL, REVENUES			1,041,536.22	706,493.00	-32.2%
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	3,363,384.65	3,363,434.00	0.0%
10) TOTAL, EXPENDITURES			3,363,384.65	3,363,434.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,321,848.43)	(2,656,941.00)	14.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,897,984.65	2,768,292.00	-4.5%
b) Transfers Out		7600-7629	133,300.00	107,403.00	-19.4%
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			2,764,684.65	2,660,889.00	-3.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,836.22	3,948.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,800,867.57	11,115,991.79	2.9%
b) Audit Adjustments		9793	(127,712.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,673,155.57	11,115,991.79	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,673,155.57	11,115,991.79	4.1%
2) Ending Balance, June 30 (E + F1e)			11,115,991.79	11,119,939.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,220,052.94	4,777,933.94	-8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,895,938.85	6,342,005.85	7.6%
Facility Use	0000	9760	1,060,575.68		
Capital Investments	0000	9760	2,723,208.70		
Safety Committee	0000	9760	1,106,551.30		
Child Care Buildings	0000	9760	446,186.77		
DVMS Fields	0000	9760	477,460.99		
DVHS CSA	0000	9760	81,955.41		
Facility Use	0000	9760		953,172.85	
Capital Investments	0000	9760		2,723,209.00	
Safety Committee	0000	9760		1,106,551.00	
Child Care Buildings	0000	9760		883,487.00	
DVMS Fields	0000	9760		566,229.00	
DVHS CSA	0000	9760		109,357.00	

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	5,220,052.94	4,777,933.94
Total, Restricted Balance		5,220,052.94	4,777,933.94

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	133,882.76	100,000.00	-25.3%
4) Other Local Revenue		8600-8799	43,643,268.49	50,635,000.00	16.0%
5) TOTAL, REVENUES			43,777,151.25	50,735,000.00	15.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,301,819.45	50,680,290.00	25.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,301,819.45	50,680,290.00	25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,475,331.80	54,710.00	-98.4%
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)			3,475,331.80	54,710.00	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,443,682.97	58,249,495.77	5.1%
b) Audit Adjustments		9793	(669,519.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,774,163.97	58,249,495.77	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,774,163.97	58,249,495.77	6.3%
2) Ending Balance, June 30 (E + F1e)			58,249,495.77	58,304,205.77	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,249,495.77	58,304,205.77	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	58,978,563.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(789,543.47)		
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	60,476.23		
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			58,249,495.77		
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)			58,249,495.77		
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	133,882.76	100,000.00	-25.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			133,882.76	100,000.00	-25.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	40,499,548.79	49,400,000.00	22.0%
Unsecured Roll		8612	443,315.45	420,000.00	-5.3%
Prior Years' Taxes		8613	(31,678.24)	0.00	-100.0%
Supplemental Taxes		8614	1,515,242.60	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,336,864.36	815,000.00	-39.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(120,024.47)	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			43,643,268.49	50,635,000.00	16.0%
TOTAL, REVENUES			43,777,151.25	50,735,000.00	15.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	33,165,000.00	35,395,000.00	6.7%
Bond Interest and Other Service Charges		7434	7,136,819.45	15,285,290.00	114.2%
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)			40,301,819.45	50,680,290.00	25.8%
TOTAL, EXPENDITURES			40,301,819.45	50,680,290.00	25.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	133,882.76	100,000.00	-25.3%
4) Other Local Revenue		8600-8799	43,643,268.49	50,635,000.00	16.0%
5) TOTAL, REVENUES			43,777,151.25	50,735,000.00	15.9%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	40,301,819.45	50,680,290.00	25.8%
10) TOTAL, EXPENDITURES			40,301,819.45	50,680,290.00	25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,475,331.80	54,710.00	-98.4%
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)			3,475,331.80	54,710.00	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,443,682.97	58,249,495.77	5.1%
b) Audit Adjustments		9793	(669,519.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,774,163.97	58,249,495.77	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,774,163.97	58,249,495.77	6.3%
2) Ending Balance, June 30 (E + F1e)			58,249,495.77	58,304,205.77	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,249,495.77	58,304,205.77	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	58,249,495.77	58,304,205.77
Total, Restricted Balance		58,249,495.77	58,304,205.77

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	4,350,663.71	4,460,000.00	2.5%
5) TOTAL, REVENUES			4,350,663.71	4,460,000.00	2.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,675,811.40	3,880,000.00	5.6%
4) Books and Supplies		4000-4999	0.00	5,000.00	New
5) Services and Other Operating Expenses		5000-5999	487,664.35	415,000.00	-14.9%
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			4,163,475.75	4,300,000.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			187,187.96	160,000.00	-14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			187,187.96	160,000.00	-14.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,881,470.74	4,024,516.70	3.7%
b) Audit Adjustments		9793	(44,142.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,837,328.74	4,024,516.70	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,837,328.74	4,024,516.70	4.9%
2) Ending Net Position, June 30 (E + F1e)			4,024,516.70	4,184,516.70	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,024,516.70	4,184,516.70	4.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,668,413.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,290.12)		
b) in Banks		9120	333,866.94		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	25,000.00		
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	192,752.65		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			4,171,743.15		
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	146,318.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	907.85		
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			147,226.45		
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)			4,024,516.70		
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	132,236.03	55,000.00	-58.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,148.12)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,222,575.80	4,405,000.00	4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,350,663.71	4,460,000.00	2.5%
TOTAL, REVENUES			4,350,663.71	4,460,000.00	2.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,675,811.40	3,880,000.00	5.6%
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			3,675,811.40	3,880,000.00	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	New
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	487,664.35	415,000.00	-14.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			487,664.35	415,000.00	-14.9%
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			4,163,475.75	4,300,000.00	3.3%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(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	4,350,663.71	4,460,000.00	2.5%
5) TOTAL, REVENUES			4,350,663.71	4,460,000.00	2.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,163,475.75	4,300,000.00	3.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,163,475.75	4,300,000.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			187,187.96	160,000.00	-14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			187,187.96	160,000.00	-14.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,881,470.74	4,024,516.70	3.7%
b) Audit Adjustments		9793	(44,142.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,837,328.74	4,024,516.70	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,837,328.74	4,024,516.70	4.9%
2) Ending Net Position, June 30 (E + F1e)			4,024,516.70	4,184,516.70	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,024,516.70	4,184,516.70	4.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	4,024,516.70	4,184,516.70
Total, Restricted Net Position		4,024,516.70	4,184,516.70

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	5,349,211.74	3,825,554.00	-28.5%
5) TOTAL, REVENUES			5,349,211.74	3,825,554.00	-28.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,288,310.97	4,004,054.00	21.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,288,310.97	4,004,054.00	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,060,900.77	(178,500.00)	-108.7%
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 NET POSITION (C + D4)			2,060,900.77	(178,500.00)	-108.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,470,599.90	32,531,500.67	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,470,599.90	32,531,500.67	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,470,599.90	32,531,500.67	6.8%
2) Ending Net Position, June 30 (E + F1e)			32,531,500.67	32,353,000.67	-0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	32,531,500.67	32,353,000.67	-0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(79,078.74)		
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	32,067,738.95		
3) Accounts Receivable		9200	554,133.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	781.09		
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			32,543,574.60		
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	12,073.93		
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			12,073.93		
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)			32,531,500.67		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	(21,662.23)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,817,687.97	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	3,553,186.00	3,825,554.00	7.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,349,211.74	3,825,554.00	-28.5%
TOTAL, REVENUES			5,349,211.74	3,825,554.00	-28.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
Professional/Consulting Services and		5100	0.00	0.00	0.0%
Operating Expenditures		5800	3,288,310.97	4,004,054.00	21.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,288,310.97	4,004,054.00	21.8%
TOTAL, EXPENSES			3,288,310.97	4,004,054.00	21.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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					
(d) TOTAL, USES		7651	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
Contributions from Restricted 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			0.00	0.00	0.0%
(a + 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	5,349,211.74	3,825,554.00	-28.5%
5) TOTAL, REVENUES			5,349,211.74	3,825,554.00	-28.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,288,310.97	4,004,054.00	21.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,288,310.97	4,004,054.00	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,060,900.77	(178,500.00)	-108.7%
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 NET POSITION (C + D4)			2,060,900.77	(178,500.00)	-108.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,470,599.90	32,531,500.67	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,470,599.90	32,531,500.67	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,470,599.90	32,531,500.67	6.8%
2) Ending Net Position, June 30 (E + F1e)			32,531,500.67	32,353,000.67	-0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	32,531,500.67	32,353,000.67	-0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	32,531,500.67	32,353,000.67
Total, Restricted Net Position		32,531,500.67	32,353,000.67

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	18,710,680.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			18,710,680.86		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	18,710,680.86		
4) TOTAL, LIABILITIES			18,710,680.86		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

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)	28,203.14	28,211.69	30,352.29	27,773.47	27,773.47	29,432.63
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)	28,203.14	28,211.69	30,352.29	27,773.47	27,773.47	29,432.63
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	6.42	6.42	6.42	6.42	6.42	6.42
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.45	.45	.45	.45	.45	.45
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)	6.87	6.87	6.87	6.87	6.87	6.87
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	28,210.01	28,218.56	30,359.16	27,780.34	27,780.34	29,439.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	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	336,607,628.00		336,607,628.00			336,607,628.00
Work in Progress	148,400,303.00	6,492,225.00	154,892,528.00	8,622,831.00	85,217,369.00	78,297,990.00
Total capital assets not being depreciated	485,007,931.00	6,492,225.00	491,500,156.00	8,622,831.00	85,217,369.00	414,905,618.00
Capital assets being depreciated:						
Land Improvements	75,204,015.00		75,204,015.00	10,370,421.00		85,574,436.00
Buildings	982,847,077.00		982,847,077.00	74,846,313.00		1,057,693,390.00
Equipment	21,110,944.00	(199,312.00)	20,911,632.00	1,236,350.00		22,147,982.00
Total capital assets being depreciated	1,079,162,036.00	(199,312.00)	1,078,962,724.00	86,453,084.00	0.00	1,165,415,808.00
Accumulated Depreciation for:						
Land Improvements	(55,819,691.00)	(1.00)	(55,819,692.00)	(2,632,561.00)		(58,452,253.00)
Buildings	(492,143,307.00)		(492,143,307.00)	(33,578,162.00)		(525,721,469.00)
Equipment	(17,880,285.45)	479,960.45	(17,400,325.00)	(685,732.00)		(18,086,057.00)
Total accumulated depreciation	(565,843,283.45)	479,959.45	(565,363,324.00)	(36,896,455.00)	0.00	(602,259,779.00)
Total capital assets being depreciated, net excluding lease and subscription assets	513,318,752.55	280,647.45	513,599,400.00	49,556,629.00	0.00	563,156,029.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	998,326,683.55	6,772,872.45	1,005,099,556.00	58,179,460.00	85,217,369.00	978,061,647.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	CSI	CRSSA - ESSER II	ESSER III	LLM - ESSER III	ELOG - ESSER II	ELOG - GEER II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3212	3213	3214	3216	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	41,984.75	207,483.00	1,232,793.34	75,988.03	17,837.00	1,714,222.98	644,637.00
2. a. Current Year Award	484,126.00						
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	484,126.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	526,110.75	207,483.00	1,232,793.34	75,988.03	17,837.00	1,714,222.98	644,637.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	379,370.75	58,377.00	1,232,793.34	75,988.03	17,837.00	1,714,222.98	644,637.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	379,370.75	58,377.00	1,232,793.34	75,988.03	17,837.00	1,714,222.98	644,637.00
EXPENDITURES							
9. Donor-Authorized Expenditures	390,360.68	185,952.18	1,232,793.34	75,988.03	17,837.00	1,714,222.98	644,637.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	390,360.68	185,952.18	1,232,793.34	75,988.03	17,837.00	1,714,222.98	644,637.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,989.93)	(127,575.18)	0.00	0.00	0.00	0.00	0.00
a. Unearned Revenue							

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

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	10,989.93	127,575.18					
14. Unused Grant Award Calculation (line 4 minus line 9)	135,750.07	21,530.82	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	135,750.07	21,530.82					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	390,360.68	185,952.18	1,232,793.34	75,988.03	17,837.00	1,714,222.98	644,637.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ELOG - ESSER III	ELOG - ESSER III	IDEA/AARP	IDEA/AARP - Preschool	IDEA - Local Assistance	IDEA - Preschool	Mental Health
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3218	3219	3305	3308	3310	3315	3327
REVENUE OBJECT	8290	8290	8182	8182	8181	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,830,990.00	3,156,311.00					
2. a. Current Year Award			162,276.00	14,328.00	5,954,846.00	253,826.00	361,724.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	162,276.00	14,328.00	5,954,846.00	253,826.00	361,724.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,830,990.00	3,156,311.00	162,276.00	14,328.00	5,954,846.00	253,826.00	361,724.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,231,746.00	789,078.00	3,773.00	14,328.00	2,223,642.14	192,618.00	361,724.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,231,746.00	789,078.00	3,773.00	14,328.00	2,223,642.14	192,618.00	361,724.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,201,572.66	0.00	107,544.37	14,328.00	5,777,522.52	224,530.00	361,724.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,201,572.66	0.00	107,544.37	14,328.00	5,777,522.52	224,530.00	361,724.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	30,173.34	789,078.00	(103,771.37)	0.00	(3,553,880.38)	(31,912.00)	0.00
a. Unearned Revenue	30,173.34	789,078.00					

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 FEDERAL GRANT AWARDS
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 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable			103,771.37		3,553,880.38	31,912.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	629,417.34	3,156,311.00	54,731.63	0.00	177,323.48	29,296.00	0.00
15. If Carryover is allowed, enter line 14 amount here	629,417.34	3,156,311.00	54,731.63		177,323.48	29,296.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,201,572.66	0.00	107,544.37	14,328.00	5,777,522.52	224,530.00	361,724.00

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Preschool Staff Development	IDEA - Early Intervention	Alternate Dispute Resolution	VEA Perkins	Title II - Teacher Quality	Title IV - ESSA	Title III - Limited English
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3345	3385	3395	3550	4035	4127	4203
REVENUE OBJECT	8182	8182/8590	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover					6,522.45	7,148.04	167,286.64
2. a. Current Year Award	1,000.00	171,121.00	14,922.00	103,636.00	303,172.00	39,616.00	193,027.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,000.00	171,121.00	14,922.00	103,636.00	303,172.00	39,616.00	193,027.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,000.00	171,121.00	14,922.00	103,636.00	309,694.45	46,764.04	360,313.64
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	37,560.50	0.00	20,645.39	306,115.45	31,627.04	169,889.64
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	37,560.50	0.00	20,645.39	306,115.45	31,627.04	169,889.64
EXPENDITURES							
9. Donor-Authorized Expenditures	1,000.00	171,121.00	14,922.00	103,636.00	282,731.78	41,860.72	204,833.22
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,000.00	171,121.00	14,922.00	103,636.00	282,731.78	41,860.72	204,833.22
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(1,000.00)	(133,560.50)	(14,922.00)	(82,990.61)	23,383.67	(10,233.68)	(34,943.58)
a. Unearned Revenue					23,383.67		

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

Description	015	016	017	018	019	020	021
b. Accounts Payable							
c. Accounts Receivable	1,000.00	133,560.50	14,922.00	82,990.61		10,233.68	34,943.58
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	26,962.67	4,903.32	155,480.42
15. If Carryover is allowed, enter line 14 amount here					26,962.67	4,903.32	155,480.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,000.00	171,121.00	14,922.00	103,636.00	282,731.78	41,860.72	204,833.22

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

Description	022	023	
FEDERAL PROGRAM NAME	ARP - HCY II	We Can Work	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5634	5810	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over	10,866.00		9,114,070.23
2. a. Current Year Award		58,190.87	8,115,810.87
b. Transferability (ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	0.00	58,190.87	8,115,810.87
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2d, & 3)	10,866.00	58,190.87	17,229,881.10
REVENUES			
5. Unearned Revenue Deferred from Prior Year	2,717.00		2,717.00
6. Cash Received in Current Year	7,133.00	44,366.56	9,557,472.82
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	9,850.00	44,366.56	9,560,189.82
EXPENDITURES			
9. Donor-Authorized Expenditures	10,866.00	58,190.87	12,838,174.35
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	10,866.00	58,190.87	12,838,174.35
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,016.00)	(13,824.31)	(3,277,984.53)
a. Unearned Revenue			842,635.01

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

Description	022	023	
b. Accounts Payable			0.00
c. Accounts Receivable	1,016.00	13,824.31	4,120,619.54
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	4,391,706.75
15. If Carryover is allowed, enter line 14 amount here			4,391,706.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,866.00	58,190.87	12,838,174.35

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

Description	001	002	003	004	005	006	
STATE PROGRAM NAME	UPK Planning & Implementation	UPK EETD	CTEIG/K12 SWP	Workability	Tupe	In Person Instruction	TOTAL
RESOURCE CODE	6053	6054	6387/6388	6520	6690	7422	
REVENUE OBJECT	8590	8590	8677	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	308,248.00				8,040.58	7,813,500.05	8,129,788.63
2. a. Current Year Award	702,379.00	105,245.00	1,625,626.44	168,700.00	41,338.00		2,643,288.44
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	702,379.00	105,245.00	1,625,626.44	168,700.00	41,338.00	0.00	2,643,288.44
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,010,627.00	105,245.00	1,625,626.44	168,700.00	49,378.58	7,813,500.05	10,773,077.07
REVENUES							
5. Unearned Revenue Deferred from Prior Year						7,813,500.05	7,813,500.05
6. Cash Received in Current Year	1,010,627.00	0.00	812,813.23	0.00	49,378.58		1,872,818.81
7. Contributed Matching Funds				0.00			0.00
8. Total Available (sum lines 5, 6, & 7)	1,010,627.00	0.00	812,813.23	0.00	49,378.58	7,813,500.05	9,686,318.86
EXPENDITURES							
9. Donor-Authorized Expenditures	32,805.35	145.00	1,625,626.44	168,700.00	44,803.15	3,242,094.15	5,114,174.09
10. Non Donor-Authorized Expenditures				57,499.00			57,499.00
11. Total Expenditures (lines 9 & 10)	32,805.35	145.00	1,625,626.44	226,199.00	44,803.15	3,242,094.15	5,171,673.09
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	977,821.65	(145.00)	(812,813.21)	(168,700.00)	4,575.43	4,571,405.90	4,572,144.77
a. Unearned Revenue	977,821.65				4,575.43	4,571,405.90	5,553,802.98
b. Accounts Payable							0.00
c. Accounts Receivable		145.00	812,813.21	168,700.00			981,658.21
14. Unused Grant Award Calculation							

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

Description	001	002	003	004	005	006	
(line 4 minus line 9)	977,821.65	105,100.00	0.00	0.00	4,575.43	4,571,405.90	5,658,902.98
15. If Carryover is allowed, enter line 14 amount here	977,821.65	105,100.00			4,575.43	4,571,405.90	5,658,902.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	32,805.35	145.00	1,625,626.44	168,700.00	44,803.15	3,242,094.15	5,114,174.09

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

Description	001	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

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

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

Description	001	
		TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00

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

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

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Educator Effectiveness	Restricted Lottery	Antibias Education	Special Education	Special Education - Infant	Special Education - ADR	Special Education - LRP
RESOURCE CODE	6266	6300	6318	6500	6510	6536	6537
REVENUE OBJECT	8590	8560	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	6,481,329.23	1,643,249.42				324,509.07	1,011,084.21
2. a. Current Year Award		3,308,086.51	200,000.00	26,735,935.00	574,062.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	3,308,086.51	200,000.00	26,735,935.00	574,062.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	6,481,329.23	4,951,335.93	200,000.00	26,735,935.00	574,062.00	324,509.07	1,011,084.21
REVENUES							
5. Cash Received in Current Year		2,456,929.01	0.00	26,735,935.00	522,380.47		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	851,157.50	200,000.00	0.00	51,681.53	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	851,157.50	200,000.00	0.00	51,681.53	0.00	0.00
8. Contributed Matching Funds				39,312,983.05			
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	3,308,086.51	200,000.00	66,048,918.05	574,062.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,488,679.16	3,330,035.81	43,875.09	26,735,935.00	574,062.00	324,509.07	1,011,084.21
11. Non Donor-Authorized Expenditures				39,312,983.05			
12. Total Expenditures							
(line 10 plus line 11)	1,488,679.16	3,330,035.81	43,875.09	66,048,918.05	574,062.00	324,509.07	1,011,084.21

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

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	4,992,650.07	1,621,300.12	156,124.91	0.00	0.00	0.00	0.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Mental Health Services	Special Education - Preschool	Arts, Music, IM Discretionary BG	Kitchen Infrastructure	Kitchen Training	KIT Grant	Classified Employee PD
RESOURCE CODE	6546	6547	6762	7028	7029	7032	7311
REVENUE OBJECT	8590	8590	8590	8520	8520	8520	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance		598.00		25,000.00	89,444.00		81,154.86
2. a. Current Year Award	2,214,032.00	1,072,851.00	16,901,445.00			899,764.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,214,032.00	1,072,851.00	16,901,445.00	0.00	0.00	899,764.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,214,032.00	1,073,449.00	16,901,445.00	25,000.00	89,444.00	899,764.00	81,154.86
REVENUES							
5. Cash Received in Current Year	2,014,769.12	953,391.72	9,574,927.00			899,764.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	199,262.88	119,459.28	7,326,518.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	199,262.88	119,459.28	7,326,518.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	2,214,032.00	1,072,851.00	16,901,445.00	0.00	0.00	899,764.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,214,032.00	1,072,851.00	6,538,510.32	25,000.00	64,788.14		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	2,214,032.00	1,072,851.00	6,538,510.32	25,000.00	64,788.14	0.00	0.00

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

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	598.00	10,362,934.68	0.00	24,655.86	899,764.00	81,154.86

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

Description	015	016	017	018	019	020	TOTAL
STATE PROGRAM NAME	A-G Completion & LL	CSE Summer Assistance	ELOG	ELOG - Paraeducators	Learning Recovery Emergency BG	Ethnic Studies PD Grant	TOTAL
RESOURCE CODE	7412-3	7415	7425	7426	7435	7810	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	534,793.00		1,897,714.23	1,066,494.35			13,155,370.37
2. a. Current Year Award		949,598.39			5,501,728.00	274,558.00	58,632,059.90
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	949,598.39	0.00	0.00	5,501,728.00	274,558.00	58,632,059.90
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	534,793.00	949,598.39	1,897,714.23	1,066,494.35	5,501,728.00	274,558.00	71,787,430.27
REVENUES							
5. Cash Received in Current Year		811,441.68					43,969,538.00
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	138,156.71	0.00	0.00	5,501,728.00	274,558.00	14,662,521.90
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	138,156.71	0.00	0.00	5,501,728.00	274,558.00	14,662,521.90
8. Contributed Matching Funds							39,312,983.05
9. Total Available (sum lines 5, 7c, & 8)	0.00	949,598.39	0.00	0.00	5,501,728.00	274,558.00	97,945,042.95
EXPENDITURES							
10. Donor-Authorized Expenditures	164,850.35	949,598.39	1,897,714.23	1,026,156.77			47,461,681.54
11. Non Donor-Authorized Expenditures							39,312,983.05
12. Total Expenditures (line 10 plus line 11)	164,850.35	949,598.39	1,897,714.23	1,026,156.77	0.00	0.00	86,774,664.59

San Ramon Valley Unified
Contra Costa County

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

Form CAT
D8AJ9RJ43Z(2022-23)

Description	015	016	017	018	019	020	
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	369,942.65	0.00	0.00	40,337.58	5,501,728.00	274,558.00	24,325,748.73

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

Description	001	002	003	004	
LOCAL PROGRAM NAME	ROP	State Preschool	QRIS Preschool	Other Local Awards	TOTAL
RESOURCE CODE	9025	9027	9061	9xxx	
REVENUE OBJECT	8677	8689	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted					
Ending Balance		11,983.12	19,009.19	219,497.04	250,489.35
2. a. Current Year Award	206,781.44	314,169.40	24,326.99	129,545.42	674,823.25
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	206,781.44	314,169.40	24,326.99	129,545.42	674,823.25
3. Required Matching Funds/Other				13.00	13.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	206,781.44	326,152.52	43,336.18	349,055.46	925,325.60
REVENUES					
5. Cash Received in Current Year	103,390.72	189,741.16	14,391.31	129,545.79	437,068.98
6. Amounts Included in Line 5 for					
Prior Year Adjustments					0.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	103,390.72	124,428.24	9,935.68	(.37)	237,754.27
b. Noncurrent Accounts					
Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	103,390.72	124,428.24	9,935.68	(.37)	237,754.27
8. Contributed Matching Funds				13.00	13.00
9. Total Available					
(sum lines 5, 7c, & 8)	206,781.44	314,169.40	24,326.99	129,558.42	674,836.25
EXPENDITURES					
10. Donor-Authorized Expenditures	206,781.44	314,169.40	17,326.99	103,928.46	642,206.29
11. Non Donor-Authorized					
Expenditures					0.00
12. Total Expenditures					

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

Description	001	002	003	004	
(line 10 plus line 11)	206,781.44	314,169.40	17,326.99	103,928.46	642,206.29
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	0.00	11,983.12	26,009.19	245,127.00	283,119.31

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	184,677,545.28	301	1,334,470.07	303	183,343,075.21	305	195,308.67		307	183,147,766.54	309
2000 - Classified Salaries	64,813,672.62	311	1,042,078.78	313	63,771,593.84	315	6,214,029.68		317	57,557,564.16	319
3000 - Employee Benefits	118,006,983.40	321	2,944,920.02	323	115,062,063.38	325	3,350,949.38		327	111,711,114.00	329
4000 - Books, Supplies Equip Replace. (6500)	16,314,887.36	331	114,463.39	333	16,200,423.97	335	3,022,185.80		337	13,178,238.17	339
5000 - Services . . & 7300 - Indirect Costs	48,761,540.63	341	179,277.85	343	48,582,262.78	345	14,803,048.99		347	33,779,213.79	349
TOTAL					426,959,419.18	365	TOTAL		399,373,896.66	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	234,299,225.30	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	2,020,785.40	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	232,278,439.90	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.		
	58.16%	
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)	58.16%	
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).	399,373,896.66	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	416,400,000.00	(6,762,500.00)	409,637,500.00		33,165,000.00	376,472,500.00	36,910,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	9,545,949.00	117,585.00	9,663,534.00		796,023.00	8,867,511.00	830,926.00
Lease Revenue Bonds Payable	8,450,000.00		8,450,000.00		1,650,000.00	6,800,000.00	1,665,000.00
Other General Long-Term Debt	27,341,588.00	(3,607,821.00)	23,733,767.00			23,733,767.00	
Net Pension Liability	374,557,750.00	(172,693,637.00)	201,864,113.00			201,864,113.00	
Total/Net OPEB Liability	45,454,806.00	13,073,702.00	58,528,508.00			58,528,508.00	
Compensated Absences Payable	3,088,249.00		3,088,249.00	128,630.00		3,216,879.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	884,838,342.00	(169,872,671.00)	714,965,671.00	128,630.00	35,611,023.00	679,483,278.00	39,405,926.00
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	436,730,632.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,706,527.64
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	1,185,380.84
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	750,869.30
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,897,984.65
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,037,877.71
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>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				6,872,112.50
<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>	All	All	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				417,151,992.68
<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>				28,218.56
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				14,782.89

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	380,514,593.42	13,274.04
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	380,514,593.42	13,274.04
B. Required effort (Line A.2 times 90%)	342,463,134.08	11,946.64
C. Current year expenditures (Line I.E and Line II.B)	417,151,992.68	14,782.89
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<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)	220,946,358.75		220,946,358.75			233,041,592.13
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	28,764.94		28,764.94			28,210.01
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)	28,210.01		28,210.01	27,780.34		27,780.34
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)			28,210.01			27,780.34
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)	951,657.22		951,657.22	944,894.00		944,894.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6,522.99		6,522.99	5,977.00		5,977.00
4. Secured Roll Taxes (Object 8041)	188,233,447.25		188,233,447.25	188,317,066.00		188,317,066.00
5. Unsecured Roll Taxes (Object 8042)	5,305,306.69		5,305,306.69	5,348,022.00		5,348,022.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	6,593,616.24		6,593,616.24	5,299,386.00		5,299,386.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	17,854,104.75		17,854,104.75	16,736,868.00		16,736,868.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,218,369.89		2,218,369.89	2,145,453.00		2,145,453.00
12. Parcel Taxes (Object 8621)	6,900,860.96		6,900,860.96	6,795,000.00		6,795,000.00
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)	228,063,885.99	0.00	228,063,885.99	225,592,666.00	0.00	225,592,666.00
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)	228,063,885.99	0.00	228,063,885.99	225,592,666.00	0.00	225,592,666.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,380,719.53			4,597,112.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	12,627,332.00		12,627,332.00	12,806,296.00		12,806,296.00
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)	12,627,332.00	0.00	17,008,051.53	12,806,296.00	0.00	17,403,408.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	100,675,914.00		100,675,914.00	119,571,156.00		119,571,156.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(32,800.00)		(32,800.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	100,643,114.00	0.00	100,643,114.00	119,571,156.00	0.00	119,571,156.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	456,813,129.34		456,813,129.34	446,957,004.00		446,957,004.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,082,496.41		2,082,496.41	500,000.00		500,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			220,946,358.75			233,041,592.13
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9807			0.9848
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			233,041,592.13			239,689,131.51
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			228,063,885.99			225,592,666.00
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)			3,385,201.20			3,333,640.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			21,985,757.67			31,499,873.51
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			21,985,757.67			31,499,873.51
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,145,133.95			287,925.31
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			229,209,019.94			225,880,591.31
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			20,840,623.72			31,211,948.20
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			229,209,019.94			
b. State Subventions (Line D8)			20,840,623.72			
c. Less: Excluded Appropriations (Line C23)			17,008,051.53			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			233,041,592.13			
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)			233,041,592.13			239,689,131.51
12. Appropriations Subject to the Limit (Line D9d)			233,041,592.13			

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
** Please provide below an explanation for each entry in the adjustments column.						
Evan Miller				925-552-2909		
Gann Contact Person				Contact Phone Number		

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 12,446,950.94
- 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) 353,014,535.36

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.53%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 15,983,501.42
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 5,839,605.90

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	89,890.00
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)	1,449,125.35
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)	920.41
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)	23,363,043.08
9. Carry-Forward Adjustment (Part IV, Line F)	3,902,241.87
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,265,284.95
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	255,185,932.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	54,030,812.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	38,336,513.48
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,831,565.12
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,185,380.84
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,123,852.78
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)	265,968.71
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	101,138.62
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)	39,602,584.26
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)	25,153.59
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)	8,505,735.05
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,219,809.87
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)	411,414,446.84
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.68%
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)	6.63%

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)	23,363,043.08
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,193,999.77)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.44%) times Part III, Line B19); zero if negative	3,902,241.87
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.44%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.18%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,902,241.87
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,902,241.87

Approved indirect cost rate: 4.44%

Highest rate used in any program: 9.18%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	373,767.43	16,593.25	4.44%
01	3182	216,234.91	9,601.56	4.44%
01	3312	560,676.02	51,475.90	9.18%
01	3550	99,231.00	4,405.00	4.44%
01	4035	270,712.33	12,019.45	4.44%
01	4127	41,040.08	820.64	2.00%
01	4203	198,300.76	6,532.46	3.29%
01	5810	55,717.03	2,473.84	4.44%
01	6053	31,410.71	1,394.64	4.44%
01	6266	1,425,438.15	63,241.01	4.44%
01	6536	296,351.07	13,158.00	4.44%
01	6537	727,187.63	32,287.10	4.44%
01	6546	2,040,173.50	90,583.73	4.44%
01	7412	157,842.16	7,008.19	4.44%
01	9010	18,460,148.64	17,621.05	0.10%

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	761,088.27		1,643,249.42	2,404,337.69
2. State Lottery Revenue	8560	6,590,287.00		3,308,086.51	9,898,373.51
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)		7,351,375.27	0.00	4,951,335.93	12,302,711.20
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	195,308.67		0.00	195,308.67
2. Classified Salaries	2000-2999	2,290,308.15		0.00	2,290,308.15
3. Employee Benefits	3000-3999	1,164,369.69		0.00	1,164,369.69
4. Books and Supplies	4000-4999	171,498.08		2,562,413.10	2,733,911.18
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,429,955.27			1,429,955.27
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			767,622.71	767,622.71
6. Capital Outlay	6000-6999	41,718.94		0.00	41,718.94
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)		5,293,158.80	0.00	3,330,035.81	8,623,194.61
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,058,216.47	0.00	1,621,300.12	3,679,516.59
D. COMMENTS:					
Online subscriptions for student instructional materials coded to Object 5800, and in-house duplication costs for instructional materials are coded to Object 5700					

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	17,674.78	0.00	17,674.78	1,076.15		18,750.93
1110	Regular Education, K-12	237,027,825.41	70,413,593.41	307,441,418.82	18,719,017.20		326,160,436.02
3100	Alternative Schools	1,432,596.58	332,842.84	1,765,439.42	107,491.34		1,872,930.76
3200	Continuation Schools	476,361.46	255,898.16	732,259.62	44,584.69		776,844.31
3300	Independent Study Centers	1,768,383.81	608,972.38	2,377,356.19	144,748.78		2,522,104.97
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,330,211.79	607,744.74	2,937,956.53	178,881.75		3,116,838.28
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	1,006,095.40	167,409.57	1,173,504.97	71,450.55		1,244,955.52
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	79,439,748.38	7,264,401.38	86,704,149.76	5,279,108.06		91,983,257.82
6000	Regional Occupational Ctr/Prg (ROC/P)	219,804.77	60,715.57	280,520.34	17,079.89		297,600.23
Other Goals							
7110	Nonagency - Educational	1,721,933.44	458,226.61	2,180,160.05	132,742.21		2,312,902.26
7150	Nonagency - Other	315,944.27	78,711.69	394,655.96	24,029.20		418,685.16
8100	Community Services	1,185,380.84	0.00	1,185,380.84	72,173.63		1,257,554.47
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					371,021.56	371,021.56
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					319,387.01	319,387.01
----	Other Outgo					3,405,134.23	3,405,134.23
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	652,229.31		652,229.31
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	326,941,960.93	80,248,516.35	407,190,477.28	25,444,612.76	4,095,542.80	436,730,632.84

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	17,674.78	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	17,674.78
1110	Regular Education, K-12	200,529,825.50	8,824,941.88	5,589,098.39	114,176.16	17,047,578.14	0.00	4,831,565.12			90,640.22	0.00	237,027,825.41
3100	Alternative Schools	1,432,596.58	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,432,596.58
3200	Continuation Schools	277,610.10	0.00	183.00	164,674.33	33,894.03	0.00	0.00			0.00	0.00	476,361.46
3300	Independent Study Centers	1,462,424.17	0.00	0.00	147,421.85	158,537.79	0.00	0.00			0.00	0.00	1,768,383.81
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,218,967.26	111,244.53	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,330,211.79
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	977,482.53	0.00	0.00	0.00	28,612.87	0.00	0.00			0.00	0.00	1,006,095.40
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	56,557,889.95	4,119,891.32	0.00	0.00	9,649,333.03	8,847,875.16	0.00			264,758.92	0.00	79,439,748.38
6000	ROC/P	219,804.77	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	219,804.77
Other Goals													
7110	Nonagency - Educational	1,721,933.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,721,933.44
7150	Nonagency - Other	314,880.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,063.60	0.00	0.00	315,944.27
8100	Community Services		0.00	0.00	0.00	0.00	0.00		1,185,380.84	0.00	0.00	0.00	1,185,380.84
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		265,731,089.75	13,056,077.73	5,589,281.39	426,272.34	26,917,955.86	8,847,875.16	4,831,565.12	1,185,380.84	1,063.60	355,399.14	0.00	326,941,960.93

* 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	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	31,814,786.45	38,598,806.96	0.00	70,413,593.41
3100	Alternative Schools	218,937.25	113,905.59	0.00	332,842.84
3200	Continuation Schools	53,399.33	202,498.83	0.00	255,898.16
3300	Independent Study Centers	457,098.26	151,874.12	0.00	608,972.38
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	443,214.44	164,530.30	0.00	607,744.74
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	104,128.69	63,280.88	0.00	167,409.57
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,649,649.05	1,379,523.23	235,229.10	7,264,401.38
6000	ROC/P	48,059.40	12,656.17	0.00	60,715.57
Other Goals					
7110	Nonagency - Educational	293,696.31	164,530.30	0.00	458,226.61
7150	Nonagency - Other	53,399.33	25,312.36	0.00	78,711.69
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		39,136,368.51	40,876,918.74	235,229.10	80,248,516.35

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)	3,123,852.78
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	89,890.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	16,248,406.53
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,982,463.46
5	Total Central Administration Costs in General Fund and Charter Schools Funds	25,444,612.77
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	326,941,960.93
2	Total Allocated Costs (from Form PCR, Column 2, Total)	80,248,516.35
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	407,190,477.28
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,712,223.93
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,712,223.93
D.	Total Direct Charged and Allocated Costs (B3 + C5)	417,902,701.21
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.09%

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)	371,021.56				371,021.56
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			319,387.01		319,387.01
Other Outgo (Objects 1000 - 7999)				3,405,134.23	3,405,134.23
Total Other Costs	371,021.56	0.00	319,387.01	3,405,134.23	4,095,542.80

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)	4,259,209.62	2,714,407.00	27,990,564.13	4,172,187.75	40,850,844.72	26,074.00	235,229.10
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							
1110 Regular Education, K-12	1,191.58	1,191.58	1,191.58	1,191.58	3,049.80	3,049.80	
3100 Alternative Schools	8.20	8.20	8.20	8.20	9.00	9.00	
3200 Continuation Schools	2.00	2.00	2.00	2.00	16.00	16.00	
3300 Independent Study Centers	17.12	17.12	17.12	17.12	12.00	12.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	16.60	16.60	16.60	16.60	13.00	13.00	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	3.90	3.90	3.90	3.90	5.00	5.00	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	211.60	211.60	211.60	211.60	109.00	109.00	495.00
6000 ROC/P	1.80	1.80	1.80	1.80	1.00	1.00	
Other Goals							
Description							
7110 Nonagency - Educational	11.00	11.00	11.00	11.00	13.00	13.00	
7150 Nonagency - Other	2.00	2.00	2.00	2.00	2.00	2.00	
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,465.80	1,465.80	1,465.80	1,465.80	3,229.80	3,229.80	495.00

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(117,201.54)	0.00	0.00				
Other Sources/Uses Detail					133,300.00	2,897,984.65		
Fund Reconciliation							1,333,508.53	4,748,341.31
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	12,345.06	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							20,994.66	8,233.69
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							187,205.65	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	0.00	0.00						
Other Sources/Uses Detail					20,809,153.00	0.00		
Fund Reconciliation							2,226,037.52	555.59
25 CAPITAL FACILITIES FUND								
Expenditure Detail	104,856.48	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							118,358.13	104,856.48
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	20,809,153.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,897,984.65	133,300.00		
Fund Reconciliation							795,306.02	(24.60)
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							192,752.65	907.85
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							781.09	12,073.93
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	117,201.54	(117,201.54)	0.00	0.00	23,840,437.65	23,840,437.65	4,874,944.25	4,874,944.25

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									3,893.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	168,722.34	587,270.82	656,812.51	384,029.95	1,959,738.14	21,116,667.81		24,873,241.57
2000-2999	Classified Salaries	4,764,375.18	0.00	0.00	177,884.08	2,040,543.13	10,891,666.86		17,874,469.25
3000-3999	Employee Benefits	2,849,640.26	258,942.64	261,614.20	281,096.14	1,993,240.52	15,225,772.91		20,870,306.67
4000-4999	Books and Supplies	266,959.35	0.00	0.00	4,497.34	11,753.00	369,958.58		653,168.27
5000-5999	Services and Other Operating Expenditures	3,623,219.44	4,291.77	30,969.71	16,259.57	167,938.14	12,230,356.13		16,073,034.76
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	13,842.00		13,842.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,672,916.57	850,505.23	949,396.42	863,767.08	6,173,212.93	59,848,264.29	0.00	80,358,062.52
7310	Transfers of Indirect Costs	189,978.57	0.00	0.00	0.00	0.00	0.00		189,978.57
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	7,264,401.44							7,264,401.44
	Total Indirect Costs and PCR Allocations	7,454,380.01	0.00	0.00	0.00	0.00	0.00	0.00	7,454,380.01
	TOTAL COSTS	19,127,296.58	850,505.23	949,396.42	863,767.08	6,173,212.93	59,848,264.29	0.00	87,812,442.53
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	166,881.68	0.00	0.00	0.00	163,999.64	3,633,793.60		3,964,674.92
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	766.58	44,864.22		45,630.80
3000-3999	Employee Benefits	44,433.21	0.00	0.00	0.00	60,763.67	1,524,072.50		1,629,269.38
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	.11	0.00		.11
5000-5999	Services and Other Operating Expenditures	51,570.00	0.00	14,922.00	0.00	0.00	576,972.30		643,464.30
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	262,884.89	0.00	14,922.00	0.00	225,530.00	5,779,702.62	0.00	6,283,039.51
7310	Transfers of Indirect Costs	53,949.74	0.00	0.00	0.00	0.00	0.00		53,949.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	53,949.74	0.00	0.00	0.00	0.00	0.00	0.00	53,949.74
	TOTAL BEFORE OBJECT 8980	316,834.63	0.00	14,922.00	0.00	225,530.00	5,779,702.62	0.00	6,336,989.25
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								6,336,989.25

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	1,840.66	587,270.82	656,812.51	384,029.95	1,795,738.50	17,482,874.21		20,908,566.65
2000-2999	Classified Salaries	4,764,375.18	0.00	0.00	177,884.08	2,039,776.55	10,846,802.64		17,828,838.45
3000-3999	Employee Benefits	2,805,207.05	258,942.64	261,614.20	281,096.14	1,932,476.85	13,701,700.41		19,241,037.29
4000-4999	Books and Supplies	266,959.35	0.00	0.00	4,497.34	11,752.89	369,958.58		653,168.16
5000-5999	Services and Other Operating Expenditures	3,571,649.44	4,291.77	16,047.71	16,259.57	167,938.14	11,653,383.83		15,429,570.46
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	13,842.00		13,842.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,410,031.68	850,505.23	934,474.42	863,767.08	5,947,682.93	54,068,561.67	0.00	74,075,023.01
7310	Transfers of Indirect Costs	136,028.83	0.00	0.00	0.00	0.00	0.00		136,028.83
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	7,264,401.44							7,264,401.44
	Total Indirect Costs and PCR Allocations	7,400,430.27	0.00	0.00	0.00	0.00	0.00	0.00	7,400,430.27
	TOTAL BEFORE OBJECT 8980	18,810,461.95	850,505.23	934,474.42	863,767.08	5,947,682.93	54,068,561.67	0.00	81,475,453.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								81,475,453.28
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	236,372.00	0.00	0.00	5,659.00	26,488.00	296,315.00		564,834.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9,175.17		9,175.17
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	28.93		28.93
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	236,372.00	0.00	0.00	5,659.00	26,488.00	305,519.10	0.00	574,038.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	236,372.00	0.00	0.00	5,659.00	26,488.00	305,519.10	0.00	574,038.10
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)								39,354,710.48
	TOTAL COSTS								39,928,748.58

* 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	70,702,223.97	34,360,445.75
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)	70,702,223.97	34,360,445.75
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	3,033.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	3,033.00	

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

SELPA: San Ramon Valley Unified (SR)

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: **San Ramon Valley Unified (SR)**

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: San Ramon Valley Unified (SR)

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 2021-22	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	87,812,442.53		
b. Less: Expenditures paid from federal sources	6,336,989.25		
c. Expenditures paid from state and local sources	81,475,453.28	70,702,223.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,702,223.97	
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	81,475,453.28	70,702,223.97	10,773,229.31
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	
	FY 2022-23	2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	87,812,442.53		
b. Less: Expenditures paid from federal sources	6,336,989.25		
c. Expenditures paid from state and local sources	81,475,453.28	70,702,223.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,702,223.97	
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	81,475,453.28	70,702,223.97	
d. Special education unduplicated pupil count	3,893.00	3,033.00	
e. Per capita state and local expenditures (A2c/A2d)	20,928.71	23,310.99	(2,382.28)

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

SELPA: **San Ramon Valley Unified (SR)**

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	
	FY 2022-23	Year	
		2019-20	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	39,928,748.58	35,471,035.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,471,035.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	39,928,748.58	35,471,035.36	4,457,713.22

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	
	FY 2022-23	Year	
		2019-20	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	39,928,748.58	35,471,035.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		35,471,035.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	39,928,748.58	35,471,035.36	
b. Special education unduplicated pupil count	3,893.00	2,998.00	
c. Per capita local expenditures(B2a/ B2b)	10,256.55	11,831.57	(1,575.02)

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 .

Evan Miller

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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: San Ramon Valley Unified (SR)

Title

Email Address

SELPA:

San Ramon Valley Unified (SR)

Object Code	Description	San Ramon Valley Unified (SR00)	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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

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

SELPA:

San Ramon Valley Unified (SR)

Object Code	Description	San Ramon Valley Unified (SR00)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00
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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
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								3,657.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	580,306.00	701,690.00	494,426.00	2,174,897.00	23,168,210.00		27,119,529.00
2000-2999	Classified Salaries	5,020,666.00	0.00	0.00	170,652.00	2,349,427.00	13,156,905.00		20,697,650.00
3000-3999	Employee Benefits	2,981,680.00	280,275.00	304,861.00	333,395.00	2,476,398.00	19,133,245.00		25,509,854.00
4000-4999	Books and Supplies	392,247.00	0.00	0.00	4,548.00	11,966.00	464,569.00		873,330.00
5000-5999	Services and Other Operating Expenditures	2,812,807.00	2,826.00	33,218.00	239.00	7,847.00	5,308,529.00		8,165,466.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	2,428.00		2,428.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,207,400.00	863,407.00	1,039,769.00	1,003,260.00	7,020,535.00	61,258,886.00	0.00	82,393,257.00
7310	Transfers of Indirect Costs	106,871.00	0.00	0.00	0.00	0.00	0.00		106,871.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	106,871.00	0.00	0.00	0.00	0.00	0.00	0.00	106,871.00
	TOTAL COSTS	11,314,271.00	863,407.00	1,039,769.00	1,003,260.00	7,020,535.00	61,258,886.00	0.00	82,500,128.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	580,306.00	701,690.00	494,426.00	2,035,103.00	19,647,224.00		23,458,749.00
2000-2999	Classified Salaries	5,020,666.00	0.00	0.00	170,652.00	2,349,427.00	13,101,399.00		20,642,144.00
3000-3999	Employee Benefits	2,981,680.00	280,275.00	304,861.00	333,395.00	2,420,956.00	17,692,846.00		24,014,013.00
4000-4999	Books and Supplies	392,247.00	0.00	0.00	4,548.00	11,966.00	464,569.00		873,330.00
5000-5999	Services and Other Operating Expenditures	2,812,807.00	2,826.00	18,296.00	239.00	6,847.00	4,946,805.00		7,787,820.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	2,428.00		2,428.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,207,400.00	863,407.00	1,024,847.00	1,003,260.00	6,824,299.00	55,880,271.00	0.00	76,803,484.00
7310	Transfers of Indirect Costs	103,679.00	0.00	0.00	0.00	0.00	0.00		103,679.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	103,679.00	0.00	0.00	0.00	0.00	0.00	0.00	103,679.00
	TOTAL BEFORE OBJECT 8980	11,311,079.00	863,407.00	1,024,847.00	1,003,260.00	6,824,299.00	55,880,271.00	0.00	76,907,163.00
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								76,907,163.00
	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	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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)									44,391,911.00
	TOTAL COSTS									44,391,911.00

* 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									3,657.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	168,722.34	587,270.82	656,812.51	384,029.95	1,959,738.14	21,116,667.81	0.00		24,873,241.57
2000-2999	Classified Salaries	4,764,375.18	0.00	0.00	177,884.08	2,040,543.13	10,891,666.86	0.00		17,874,469.25
3000-3999	Employee Benefits	2,849,640.26	258,942.64	261,614.20	281,096.14	1,993,240.52	15,225,772.91	0.00		20,870,306.67
4000-4999	Books and Supplies	266,959.35	0.00	0.00	4,497.34	11,753.00	369,958.58	0.00		653,168.27
5000-5999	Services and Other Operating Expenditures	3,623,219.44	4,291.77	30,969.71	16,259.57	167,938.14	12,230,356.13	0.00		16,073,034.76
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	13,842.00	0.00		13,842.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,672,916.57	850,505.23	949,396.42	863,767.08	6,173,212.93	59,848,264.29	0.00	0.00	80,358,062.52
7310	Transfers of Indirect Costs	189,978.57	0.00	0.00	0.00	0.00	0.00	0.00		189,978.57
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)	7,264,401.44								7,264,401.44
	Total Indirect Costs	189,978.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,978.57
	TOTAL COSTS	11,862,895.14	850,505.23	949,396.42	863,767.08	6,173,212.93	59,848,264.29	0.00	0.00	80,548,041.09
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	166,881.68	0.00	0.00	0.00	163,999.64	3,633,793.60	0.00		3,964,674.92
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	766.58	44,864.22	0.00		45,630.80
3000-3999	Employee Benefits	44,433.21	0.00	0.00	0.00	60,763.67	1,524,072.50	0.00		1,629,269.38
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	.11	0.00	0.00		.11
5000-5999	Services and Other Operating Expenditures	51,570.00	0.00	14,922.00	0.00	0.00	576,972.30	0.00		643,464.30
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	262,884.89	0.00	14,922.00	0.00	225,530.00	5,779,702.62	0.00	0.00	6,283,039.51
7310	Transfers of Indirect Costs	53,949.74	0.00	0.00	0.00	0.00	0.00	0.00		53,949.74
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	53,949.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,949.74
	TOTAL BEFORE OBJECT 8980	316,834.63	0.00	14,922.00	0.00	225,530.00	5,779,702.62	0.00	0.00	6,336,989.25
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									6,336,989.25

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	1,840.66	587,270.82	656,812.51	384,029.95	1,795,738.50	17,482,874.21	0.00		20,908,566.65
2000-2999	Classified Salaries	4,764,375.18	0.00	0.00	177,884.08	2,039,776.55	10,846,802.64	0.00		17,828,838.45
3000-3999	Employee Benefits	2,805,207.05	258,942.64	261,614.20	281,096.14	1,932,476.85	13,701,700.41	0.00		19,241,037.29
4000-4999	Books and Supplies	266,959.35	0.00	0.00	4,497.34	11,752.89	369,958.58	0.00		653,168.16
5000-5999	Services and Other Operating Expenditures	3,571,649.44	4,291.77	16,047.71	16,259.57	167,938.14	11,653,383.83	0.00		15,429,570.46
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	13,842.00	0.00		13,842.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,410,031.68	850,505.23	934,474.42	863,767.08	5,947,682.93	54,068,561.67	0.00	0.00	74,075,023.01
7310	Transfers of Indirect Costs	136,028.83	0.00	0.00	0.00	0.00	0.00	0.00		136,028.83
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)	7,264,401.44								7,264,401.44
	Total Indirect Costs	136,028.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136,028.83
	TOTAL BEFORE OBJECT 8980	11,546,060.51	850,505.23	934,474.42	863,767.08	5,947,682.93	54,068,561.67	0.00	0.00	74,211,051.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									74,211,051.84
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	236,372.00	0.00	0.00	5,659.00	26,488.00	296,315.00	0.00		564,834.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9,175.17	0.00		9,175.17
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	28.93	0.00		28.93
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	236,372.00	0.00	0.00	5,659.00	26,488.00	305,519.10	0.00	0.00	574,038.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	236,372.00	0.00	0.00	5,659.00	26,488.00	305,519.10	0.00	0.00	574,038.10

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)									39,354,710.48
	TOTAL COSTS									39,928,748.58

* 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: San Ramon Valley Unified (SR)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

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

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

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

SELPA: San Ramon Valley Unified (SR)

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: San Ramon Valley Unified (SR)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 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	82,500,128.00		
b. Less: Expenditures paid from federal sources	5,592,965.00		
c. Expenditures paid from state and local sources	76,907,163.00	74,211,051.84	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		74,211,051.84	
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	76,907,163.00	74,211,051.84	2,696,111.16
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 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	82,500,128.00		
b. Less: Expenditures paid from federal sources	5,592,965.00		
c. Expenditures paid from state and local sources	76,907,163.00	70,702,223.97	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,702,223.97	
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	76,907,163.00	70,702,223.97	
d. Special education unduplicated pupil count	3,657.00	3,033.00	
e. Per capita state and local expenditures (A2c/A2d)	21,030.12	23,310.99	(2,280.86)
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: San Ramon Valley Unified (SR)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2023-24	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	44,391,911.00	39,928,748.58	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,928,748.58	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	44,391,911.00	39,928,748.58	4,463,162.42
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	2019-20	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	44,391,911.00	35,471,035.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,471,035.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	44,391,911.00	35,471,035.36	
b. Special education unduplicated pupil count	3,657.00	2,998.00	
c. Per capita local expenditures (B2a/B2b)	12,138.89	11,831.57	307.32
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.			

Evan Miller

Contact Name
Executive Director, Business Services

Title

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Telephone Number

Email Address

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

SELPA: San Ramon Valley Unified (SR)

Object Code	Description	San Ramon Valley Unified (SR00)	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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

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

SELPA:

San Ramon Valley Unified (SR)

Object Code	Description	San Ramon Valley Unified (SR00)	Adjustments*	Total
BUDGET - 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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				
				0.00

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

Unaudited Actuals

Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

San Ramon Valley Unified

Contra Costa County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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

San Ramon Valley Unified

Contra Costa County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	8150	6200	(\$17,162.00)
Explanation: Refund from vendor for prior year project.			
71	9010	8660	(\$21,662.23)
Explanation: OPEB premiums and payments flow through this fund and resource, but the cash is held in an investment account managed by CERBT. As a result, this resource often carries a negative cash balance and earns negative interest at the county treasury.			

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

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

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

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

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

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

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

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

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

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

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

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

Explanation: This federal categorical had carryover from 2021-22, when the bulk of the funds were spent. Indirect costs were not calculated until the grant was fully spent in September 2023. The rate appears high when compared with allowable expenditures in 2022-23, but is at the approved rate when all expenditures (2021-22 and 2022-23) for the award are included.

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

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

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

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

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

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

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

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

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

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