

SACS REPORT

(Standardized Account Code Structure)

2022-23 Unaudited Actuals

Santa Monica-Malibu Unified School District
Meeting of the Board of Education

September 13, 2023

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.41%
	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.	\$4,985,889.52
	ESMOE	MOE Met
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00% 0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$5,950,523.76
	Adjusted Appropriations Limit	\$120,259,348.62
	Appropriations Subject to Limit	\$120,259,348.62
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.62%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 13, 2023

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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G = General
Ledger Data; S =
Supplemental
Data

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

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

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	120,539,584.04	0.00	120,539,584.04	120,002,215.00	0.00	120,002,215.00	-0.4%
2) Federal Revenue		8100-8299	0.00	7,885,897.29	7,885,897.29	0.00	4,119,584.00	4,119,584.00	-47.8%
3) Other State Revenue		8300-8599	2,498,003.64	16,968,702.34	19,466,705.98	1,924,000.00	5,903,354.00	7,827,354.00	-59.8%
4) Other Local Revenue		8600-8799	52,047,330.48	15,153,863.47	67,201,193.95	48,828,307.00	10,415,559.00	59,243,866.00	-11.8%
5) TOTAL, REVENUES			175,084,918.16	40,008,463.10	215,093,381.26	170,754,522.00	20,438,497.00	191,193,019.00	-11.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	60,902,809.07	16,784,735.97	77,687,545.04	56,771,878.00	15,711,079.00	72,482,957.00	-6.7%
2) Classified Salaries		2000-2999	24,378,430.31	15,036,192.36	39,414,622.67	23,873,500.00	15,103,490.00	38,976,990.00	-1.1%
3) Employee Benefits		3000-3999	43,368,184.60	13,933,852.28	57,302,036.88	35,537,214.00	17,036,241.00	52,573,455.00	-8.3%
4) Books and Supplies		4000-4999	3,571,539.67	1,921,847.72	5,493,387.39	3,427,273.00	3,992,110.00	7,419,383.00	35.1%
5) Services and Other Operating Expenditures		5000-5999	14,531,911.51	13,819,509.02	28,351,420.53	17,514,205.00	8,369,379.00	25,883,584.00	-8.7%
6) Capital Outlay		6000-6999	1,242,890.44	111,660.69	1,354,551.13	885,385.00	30,250.00	915,635.00	-32.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	617,036.00	0.00	617,036.00	90,000.00	0.00	90,000.00	-85.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,584,038.93)	954,703.80	(629,335.13)	(2,539,583.00)	1,638,760.00	(900,823.00)	43.1%
9) TOTAL, EXPENDITURES			147,028,762.67	62,562,501.84	209,591,264.51	135,559,872.00	61,881,309.00	197,441,181.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,056,155.49	(22,554,038.74)	5,502,116.75	35,194,650.00	(41,442,812.00)	(6,248,162.00)	-213.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	438,501.02	438,501.02	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,638,501.02	0.00	2,638,501.02	3,500,000.00	0.00	3,500,000.00	32.7%
2) Other Sources/Uses									
a) Sources		8930-8979	949,847.00	0.00	949,847.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,262,238.77)	38,262,238.77	0.00	(37,425,734.00)	37,425,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,950,892.79)	38,700,739.79	(1,250,153.00)	(40,925,734.00)	37,425,734.00	(3,500,000.00)	180.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,894,737.30)	16,146,701.05	4,251,963.75	(5,731,084.00)	(4,017,078.00)	(9,748,162.00)	-329.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,776,590.08	8,208,605.71	54,985,195.79	34,881,852.78	24,355,306.76	59,237,159.54	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			46,776,590.08	8,208,605.71	54,985,195.79	34,881,852.78	24,355,306.76	59,237,159.54	7.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,776,590.08	8,208,605.71	54,985,195.79	34,881,852.78	24,355,306.76	59,237,159.54	7.7%
2) Ending Balance, June 30 (E + F1e)			34,881,852.78	24,355,306.76	59,237,159.54	29,150,768.78	20,338,228.76	49,488,997.54	-16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,015.67	0.00	20,015.67	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,355,306.76	24,355,306.76	0.00	20,338,228.76	20,338,228.76	-16.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	34,861,837.11	0.00	34,861,837.11	29,150,768.78	0.00	29,150,768.78	-16.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	34,124,051.65	33,990,682.56	68,114,734.21				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,649,153.00)	0.00	(1,649,153.00)				
b) in Banks		9120	65,208.03	318.00	65,526.03				
c) in Revolving Cash Account		9130	20,015.67	0.00	20,015.67				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,083,420.16	836,732.10	7,920,152.26				
4) Due from Grantor Government		9290	765,536.06	15,162,094.45	15,927,630.51				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	82,457.40	0.00	82,457.40				

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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)	
9) Lease Receivable		9380	33,162,254.00	0.00	33,162,254.00				
10) TOTAL, ASSETS			73,653,789.97	49,989,827.11	123,643,617.08				
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	4,619,997.19	22,817,188.41	27,437,185.60				
2) Due to Grantor Governments		9590	151,856.00	746,122.90	897,978.90				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	837,830.00	2,071,209.04	2,909,039.04				
6) TOTAL, LIABILITIES			5,609,683.19	25,634,520.35	31,244,203.54				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	33,162,254.00	0.00	33,162,254.00				
2) TOTAL, DEFERRED INFLOWS			33,162,254.00	0.00	33,162,254.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			34,881,852.78	24,355,306.76	59,237,159.54				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,585,843.00	0.00	8,585,843.00	8,585,843.00	0.00	8,585,843.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,891,744.00	0.00	1,891,744.00	2,000,000.00	0.00	2,000,000.00	5.7%
State Aid - Prior Years		8019	508.00	0.00	508.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	361,172.85	0.00	361,172.85	325,000.00	0.00	325,000.00	-10.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	186,193.78	0.00	186,193.78	200,000.00	0.00	200,000.00	7.4%
County & District Taxes									
Secured Roll Taxes		8041	82,344,566.05	0.00	82,344,566.05	86,159,372.00	0.00	86,159,372.00	4.6%
Unsecured Roll Taxes		8042	2,667,247.35	0.00	2,667,247.35	2,500,000.00	0.00	2,500,000.00	-6.3%
Prior Years' Taxes		8043	2,750,623.32	0.00	2,750,623.32	2,469,000.00	0.00	2,469,000.00	-10.2%
Supplemental Taxes		8044	2,584.37	0.00	2,584.37	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	21,799,348.48	0.00	21,799,348.48	18,000,000.00	0.00	18,000,000.00	-17.4%
Penalties and Interest from Delinquent Taxes		8048	94,038.84	0.00	94,038.84	50,000.00	0.00	50,000.00	-46.8%
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			120,683,870.04	0.00	120,683,870.04	120,289,215.00	0.00	120,289,215.00	-0.3%
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	(144,286.00)	0.00	(144,286.00)	(287,000.00)	0.00	(287,000.00)	98.9%
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			120,539,584.04	0.00	120,539,584.04	120,002,215.00	0.00	120,002,215.00	-0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,257,880.00	2,257,880.00	0.00	2,257,880.00	2,257,880.00	0.0%
Special Education Discretionary Grants		8182	0.00	620,694.00	620,694.00	0.00	111,945.00	111,945.00	-82.0%
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		1,249,462.89	1,249,462.89		1,100,822.00	1,100,822.00	-11.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		237,133.29	237,133.29		385,689.00	385,689.00	62.6%
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		75,503.40	75,503.40		90,572.00	90,572.00	20.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		62,885.02	62,885.02		88,414.00	88,414.00	40.6%
Career and Technical Education	3500-3599	8290		30,066.35	30,066.35		84,262.00	84,262.00	180.3%
All Other Federal Revenue	All Other	8290	0.00	3,352,272.34	3,352,272.34	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	7,885,897.29	7,885,897.29	0.00	4,119,584.00	4,119,584.00	-47.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	375,050.00	375,050.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	393,564.00	0.00	393,564.00	419,000.00	0.00	419,000.00	6.5%
Lottery - Unrestricted and Instructional Materials		8560	1,731,730.12	871,747.91	2,603,478.03	1,500,000.00	112,730.00	1,612,730.00	-38.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		424,358.14	424,358.14		222,717.00	222,717.00	-47.5%
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	372,709.52	15,297,546.29	15,670,255.81	5,000.00	5,567,907.00	5,572,907.00	-64.4%
TOTAL, OTHER STATE REVENUE			2,498,003.64	16,968,702.34	19,466,705.98	1,924,000.00	5,903,354.00	7,827,354.00	-59.8%
OTHER LOCAL REVENUE									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	14,315,994.07	0.00	14,315,994.07	14,019,823.00	0.00	14,019,823.00	-2.1%
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	3,009,277.58	3,009,277.58	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	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	1,798,950.00	1,950,804.26	3,749,754.26	2,000,000.00	1,400,770.00	3,400,770.00	-9.3%
Interest		8660	2,430,302.58	0.00	2,430,302.58	700,000.00	0.00	700,000.00	-71.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	615,358.00	0.00	615,358.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	65,337.28	0.00	65,337.28	65,000.00	0.00	65,000.00	-0.5%
Interagency Services		8677	0.00	146,413.19	146,413.19	0.00	60,000.00	60,000.00	-59.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	32,821,388.55	2,403,763.44	35,225,151.99	32,043,484.00	1,118,671.00	33,162,155.00	-5.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		7,643,605.00	7,643,605.00		7,836,118.00	7,836,118.00	2.5%
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			52,047,330.48	15,153,863.47	67,201,193.95	48,828,307.00	10,415,559.00	59,243,866.00	-11.8%
TOTAL, REVENUES			175,084,918.16	40,008,463.10	215,093,381.26	170,754,522.00	20,438,497.00	191,193,019.00	-11.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	49,010,009.50	13,459,302.00	62,469,311.50	44,866,609.00	13,167,715.00	58,034,324.00	-7.1%
Certificated Pupil Support Salaries		1200	4,748,936.72	2,205,493.84	6,954,430.56	4,741,647.00	1,541,843.00	6,283,490.00	-9.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,974,234.85	1,119,940.13	8,094,174.98	7,048,750.00	1,001,521.00	8,050,271.00	-0.5%
Other Certificated Salaries		1900	169,628.00	0.00	169,628.00	114,872.00	0.00	114,872.00	-32.3%
TOTAL, CERTIFICATED SALARIES			60,902,809.07	16,784,735.97	77,687,545.04	56,771,878.00	15,711,079.00	72,482,957.00	-6.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,074,424.00	3,868,134.85	6,942,558.85	3,401,846.00	4,735,430.00	8,137,276.00	17.2%
Classified Support Salaries		2200	7,566,643.51	3,733,051.74	11,299,695.25	7,450,626.00	3,435,192.00	10,885,818.00	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	2,182,697.06	704,628.76	2,887,325.82	1,942,022.00	764,683.00	2,706,705.00	-6.3%
Clerical, Technical and Office Salaries		2400	7,800,767.84	885,738.94	8,686,506.78	7,691,286.00	703,509.00	8,394,795.00	-3.4%
Other Classified Salaries		2900	3,753,897.90	5,844,638.07	9,598,535.97	3,387,720.00	5,464,676.00	8,852,396.00	-7.8%
TOTAL, CLASSIFIED SALARIES			24,378,430.31	15,036,192.36	39,414,622.67	23,873,500.00	15,103,490.00	38,976,990.00	-1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,128,122.92	3,059,207.82	14,187,330.74	10,516,018.00	3,230,358.00	13,746,376.00	-3.1%
PERS		3201-3202	5,570,095.68	3,191,673.17	8,761,768.85	5,820,959.00	4,229,521.00	10,050,480.00	14.7%
OASDI/Medicare/Alternative		3301-3302	2,772,587.56	1,376,471.87	4,149,059.43	2,689,006.00	1,391,685.00	4,080,691.00	-1.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	16,937,130.37	4,449,233.04	21,386,363.41	12,217,285.00	6,533,843.00	18,751,128.00	-12.3%
Unemployment Insurance		3501-3502	411,043.65	148,266.94	559,310.59	39,007.00	15,444.00	54,451.00	-90.3%
Workers' Compensation		3601-3602	5,403,505.77	1,251,051.03	6,654,556.80	3,192,239.00	1,213,943.00	4,406,182.00	-33.8%
OPEB, Allocated		3701-3702	1,058,525.63	397,462.17	1,455,987.80	1,020,133.00	385,232.00	1,405,365.00	-3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	87,173.02	60,486.24	147,659.26	42,567.00	36,215.00	78,782.00	-46.6%
TOTAL, EMPLOYEE BENEFITS			43,368,184.60	13,933,852.28	57,302,036.88	35,537,214.00	17,036,241.00	52,573,455.00	-8.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,744,177.47	7,944.99	1,752,122.46	0.00	1,136,301.00	1,136,301.00	-35.1%
Books and Other Reference Materials		4200	124,552.65	89,835.65	214,388.30	14,047.00	388,780.00	402,827.00	87.9%
Materials and Supplies		4300	1,491,867.86	1,601,490.77	3,093,358.63	2,977,226.00	1,387,329.00	4,364,555.00	41.1%
Noncapitalized Equipment		4400	210,941.69	222,576.31	433,518.00	436,000.00	1,079,700.00	1,515,700.00	249.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,571,539.67	1,921,847.72	5,493,387.39	3,427,273.00	3,992,110.00	7,419,383.00	35.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,690.33	6,578,224.92	6,580,915.25	25,000.00	2,020,000.00	2,045,000.00	-68.9%
Travel and Conferences		5200	247,300.34	191,941.77	439,242.11	365,450.00	112,115.00	477,565.00	8.7%
Dues and Memberships		5300	50,008.48	1,688.00	51,696.48	56,820.00	1,000.00	57,820.00	11.8%
Insurance		5400 - 5450	1,497,761.06	0.00	1,497,761.06	1,622,564.00	0.00	1,622,564.00	8.3%
Operations and Housekeeping Services		5500	3,657,456.89	17,484.70	3,674,941.59	3,500,500.00	50,000.00	3,550,500.00	-3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,625,283.87	1,075,380.96	2,700,664.83	2,765,623.00	1,215,500.00	3,981,123.00	47.4%
Transfers of Direct Costs		5710	(216,068.40)	216,068.40	0.00	(13,940.00)	13,940.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,266.41)	69,659.34	62,392.93	(227,655.00)	(2,000.00)	(229,655.00)	-468.1%
Professional/Consulting Services and Operating Expenditures		5800	7,419,211.11	5,593,863.89	13,013,075.00	9,163,283.00	4,890,824.00	14,054,107.00	8.0%
Communications		5900	255,534.24	75,197.04	330,731.28	256,560.00	68,000.00	324,560.00	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,531,911.51	13,819,509.02	28,351,420.53	17,514,205.00	8,369,379.00	25,883,584.00	-8.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	58,891.62	105,141.09	164,032.71	274,000.00	30,250.00	304,250.00	85.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	234,151.82	6,519.60	240,671.42	611,385.00	0.00	611,385.00	154.0%
Lease Assets		6600	949,847.00	0.00	949,847.00	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,242,890.44	111,660.69	1,354,551.13	885,385.00	30,250.00	915,635.00	-32.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	117,036.00	0.00	117,036.00	90,000.00	0.00	90,000.00	-23.1%
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	33,245.00	0.00	33,245.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	466,755.00	0.00	466,755.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			617,036.00	0.00	617,036.00	90,000.00	0.00	90,000.00	-85.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(954,703.80)	954,703.80	0.00	(1,378,581.00)	1,378,581.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(629,335.13)	0.00	(629,335.13)	(1,161,002.00)	260,179.00	(900,823.00)	43.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,584,038.93)	954,703.80	(629,335.13)	(2,539,583.00)	1,638,760.00	(900,823.00)	43.1%
TOTAL, EXPENDITURES			147,028,762.67	62,562,501.84	209,591,264.51	135,559,872.00	61,881,309.00	197,441,181.00	-5.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	438,501.02	438,501.02	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	438,501.02	438,501.02	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,200,000.00	0.00	1,200,000.00	1,100,000.00	0.00	1,100,000.00	-8.3%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	900,000.00	0.00	900,000.00	New
Other Authorized Interfund Transfers Out		7619	1,438,501.02	0.00	1,438,501.02	1,500,000.00	0.00	1,500,000.00	4.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,638,501.02	0.00	2,638,501.02	3,500,000.00	0.00	3,500,000.00	32.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	949,847.00	0.00	949,847.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			949,847.00	0.00	949,847.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(38,262,238.77)	38,262,238.77	0.00	(37,425,734.00)	37,425,734.00	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			(38,262,238.77)	38,262,238.77	0.00	(37,425,734.00)	37,425,734.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(39,950,892.79)	38,700,739.79	(1,250,153.00)	(40,925,734.00)	37,425,734.00	(3,500,000.00)	180.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	120,539,584.04	0.00	120,539,584.04	120,002,215.00	0.00	120,002,215.00	-0.4%
2) Federal Revenue		8100-8299	0.00	7,885,897.29	7,885,897.29	0.00	4,119,584.00	4,119,584.00	-47.8%
3) Other State Revenue		8300-8599	2,498,003.64	16,968,702.34	19,466,705.98	1,924,000.00	5,903,354.00	7,827,354.00	-59.8%
4) Other Local Revenue		8600-8799	52,047,330.48	15,153,863.47	67,201,193.95	48,828,307.00	10,415,559.00	59,243,866.00	-11.8%
5) TOTAL, REVENUES			175,084,918.16	40,008,463.10	215,093,381.26	170,754,522.00	20,438,497.00	191,193,019.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	81,570,676.58	40,249,374.28	121,820,050.86	72,103,219.00	36,741,191.00	108,844,410.00	-10.7%
2) Instruction - Related Services	2000-2999		19,751,235.10	2,581,963.45	22,333,198.55	19,540,111.00	2,881,979.00	22,422,090.00	0.4%
3) Pupil Services	3000-3999		10,676,798.51	7,943,888.68	18,620,687.19	12,620,658.00	8,052,234.00	20,672,892.00	11.0%
4) Ancillary Services	4000-4999		1,409,982.57	161,594.92	1,571,577.49	1,242,261.00	0.00	1,242,261.00	-21.0%
5) Community Services	5000-5999		1,155,493.64	2,156,149.70	3,311,643.34	1,219,238.00	2,248,069.00	3,467,307.00	4.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,321,972.29	1,046,631.65	17,368,603.94	12,767,889.00	3,713,760.00	16,481,649.00	-5.1%
8) Plant Services	8000-8999		15,525,567.98	8,422,899.16	23,948,467.14	15,976,496.00	8,244,076.00	24,220,572.00	1.1%
9) Other Outgo	9000-9999		617,036.00	0.00	617,036.00	90,000.00	0.00	90,000.00	-85.4%
10) TOTAL, EXPENDITURES			147,028,762.67	62,562,501.84	209,591,264.51	135,559,872.00	61,881,309.00	197,441,181.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,056,155.49	(22,554,038.74)	5,502,116.75	35,194,650.00	(41,442,812.00)	(6,248,162.00)	-213.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	438,501.02	438,501.02	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,638,501.02	0.00	2,638,501.02	3,500,000.00	0.00	3,500,000.00	32.7%
2) Other Sources/Uses									
a) Sources		8930-8979	949,847.00	0.00	949,847.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,262,238.77)	38,262,238.77	0.00	(37,425,734.00)	37,425,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,950,892.79)	38,700,739.79	(1,250,153.00)	(40,925,734.00)	37,425,734.00	(3,500,000.00)	180.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,894,737.30)	16,146,701.05	4,251,963.75	(5,731,084.00)	(4,017,078.00)	(9,748,162.00)	-329.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,776,590.08	8,208,605.71	54,985,195.79	34,881,852.78	24,355,306.76	59,237,159.54	7.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,776,590.08	8,208,605.71	54,985,195.79	34,881,852.78	24,355,306.76	59,237,159.54	7.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,776,590.08	8,208,605.71	54,985,195.79	34,881,852.78	24,355,306.76	59,237,159.54	7.7%
2) Ending Balance, June 30 (E + F1e)			34,881,852.78	24,355,306.76	59,237,159.54	29,150,768.78	20,338,228.76	49,488,997.54	-16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,015.67	0.00	20,015.67	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,355,306.76	24,355,306.76	0.00	20,338,228.76	20,338,228.76	-16.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	34,861,837.11	0.00	34,861,837.11	29,150,768.78	0.00	29,150,768.78	-16.4%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,991,847.00	1,540.00
6266	Educator Effectiveness, FY 2021-22	2,565,813.09	2,565,813.09
6300	Lottery: Instructional Materials	958,155.03	958,155.03
6547	Special Education Early Intervention Preschool Grant	563,325.87	563,325.87
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,355,252.53	5,355,252.53
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	364,970.00	364,970.00
7311	Classified School Employee Professional Development Block Grant	87,207.67	87,207.67
7338	College Readiness Block Grant	42,430.00	42,430.00
7412	A-G Access/Success Grant	629,136.00	629,136.00
7413	A-G Learning Loss Mitigation Grant	93,490.00	93,490.00
7425	Expanded Learning Opportunities (ELO) Grant	10,433.26	10,433.26
7435	Learning Recovery Emergency Block Grant	4,435,286.10	4,435,286.10
7510	Low-Performing Students Block Grant	137,469.01	137,469.01
7810	Other Restricted State	83,372.00	83,372.00
9010	Other Restricted Local	6,037,119.20	5,010,348.20
Total, Restricted Balance		24,355,306.76	20,338,228.76

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,630,384.05	0.00	-200.0%
5) TOTAL, REVENUES			1,630,384.05	0.00	-200.0%
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	259,419.54	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	1,498,540.69	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,757,960.23	0.00	-300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,576.18)	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)			(127,576.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	859,448.58	288,287.82	-66.5%
b) Audit Adjustments		9793	(420,308.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			439,140.58	288,287.82	-34.4%
d) Other Restatements		9795	(23,276.58)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,864.00	288,287.82	-30.7%
2) Ending Balance, June 30 (E + F1e)			288,287.82	288,287.82	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	288,287.82	288,287.82	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	82,637.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	205,207.22		
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		
3) Accounts Receivable		9200	483.71		
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			288,328.38		
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	40.56		
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			40.56		
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)			288,287.82		
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	531.04	0.00	-100.0%
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	1,629,853.01	0.00	-100.0%
TOTAL, REVENUES			1,630,384.05	0.00	-200.0%
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/Alternativ e		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	258,814.27	0.00	-100.0%
Noncapitalized Equipment		4400	605.27	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			259,419.54	0.00	-200.0%
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	1,498,540.69	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,498,540.69	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,757,960.23	0.00	-300.0%
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	1,630,384.05	0.00	-200.0%
5) TOTAL, REVENUES			1,630,384.05	0.00	-200.0%
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		1,757,960.23	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			1,757,960.23	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,576.18)	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)			(127,576.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	859,448.58	288,287.82	-66.5%
b) Audit Adjustments		9793	(420,308.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			439,140.58	288,287.82	-34.4%
d) Other Restatements		9795	(23,276.58)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,864.00	288,287.82	-30.7%
2) Ending Balance, June 30 (E + F1e)			288,287.82	288,287.82	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	288,287.82	288,287.82	0.0%
c) Committed					

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%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	288,287.82	288,287.82
Total, Restricted Balance		288,287.82	288,287.82

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	63,940.00	63,940.00	0.0%
3) Other State Revenue		8300-8599	797,063.00	849,356.00	6.6%
4) Other Local Revenue		8600-8799	20,608.63	0.00	-100.0%
5) TOTAL, REVENUES			881,611.63	913,296.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	297,452.36	303,300.00	2.0%
2) Classified Salaries		2000-2999	209,125.64	229,399.00	9.7%
3) Employee Benefits		3000-3999	206,949.35	255,849.00	23.6%
4) Books and Supplies		4000-4999	16,217.55	18,839.00	16.2%
5) Services and Other Operating Expenditures		5000-5999	56,343.75	65,906.00	17.0%
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	36,107.43	83,768.00	132.0%
9) TOTAL, EXPENDITURES			822,196.08	957,061.00	16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,415.55	(43,765.00)	-173.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,415.55	(43,765.00)	-173.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,055,534.53	1,114,950.08	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,055,534.53	1,114,950.08	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,055,534.53	1,114,950.08	5.6%
2) Ending Balance, June 30 (E + F1e)			1,114,950.08	1,071,185.08	-3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	885,689.08	841,924.08	-4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	229,261.00	229,261.00	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	1,385,897.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(66,978.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	13,172.60		
4) Due from Grantor Government		9290	24,941.00		
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			1,357,033.24		
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	242,083.16		
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			242,083.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,114,950.08		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	63,940.00	63,940.00	0.0%
TOTAL, FEDERAL REVENUE			63,940.00	63,940.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	797,063.00	849,356.00	6.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			797,063.00	849,356.00	6.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,269.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,832.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	171.25	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,608.63	0.00	-100.0%
TOTAL, REVENUES			881,611.63	913,296.00	3.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	183,263.93	185,135.00	1.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	34,467.31	43,200.00	25.3%
Certificated Supervisors' and Administrators' Salaries		1300	79,721.12	74,965.00	-6.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			297,452.36	303,300.00	2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	12,997.00	New
Classified Support Salaries		2200	35,314.09	35,125.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	173,811.55	181,277.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			209,125.64	229,399.00	9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	48,545.19	57,931.00	19.3%
PERS		3201-3202	51,736.91	58,429.00	12.9%
OASDI/Medicare/Alternative		3301-3302	20,696.80	21,946.00	6.0%
Health and Welfare Benefits		3401-3402	56,801.37	89,737.00	58.0%
Unemployment Insurance		3501-3502	2,417.43	266.00	-89.0%
Workers' Compensation		3601-3602	19,857.87	20,881.00	5.2%
OPEB, Allocated		3701-3702	6,331.45	6,659.00	5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	562.33	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			206,949.35	255,849.00	23.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	2,040.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,231.85	11,299.00	-7.6%
Noncapitalized Equipment		4400	3,985.70	5,500.00	38.0%
TOTAL, BOOKS AND SUPPLIES			16,217.55	18,839.00	16.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,533.07	2,250.00	46.8%
Dues and Memberships		5300	1,130.00	1,600.00	41.6%
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	9,995.39	12,001.00	20.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,041.44	1,000.00	-4.0%
Professional/Consulting Services and Operating Expenditures		5800	41,076.54	48,055.00	17.0%
Communications		5900	1,567.31	1,000.00	-36.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,343.75	65,906.00	17.0%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	36,107.43	83,768.00	132.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,107.43	83,768.00	132.0%
TOTAL, EXPENDITURES			822,196.08	957,061.00	16.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,940.00	63,940.00	0.0%
3) Other State Revenue		8300-8599	797,063.00	849,356.00	6.6%
4) Other Local Revenue		8600-8799	20,608.63	0.00	-100.0%
5) TOTAL, REVENUES			881,611.63	913,296.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		293,496.61	309,208.00	5.4%
2) Instruction - Related Services	2000-2999		396,437.26	455,454.00	14.9%
3) Pupil Services	3000-3999		44,135.57	54,331.00	23.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		36,107.43	83,768.00	132.0%
8) Plant Services	8000-8999		52,019.21	54,300.00	4.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			822,196.08	957,061.00	16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			59,415.55	(43,765.00)	-173.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,415.55	(43,765.00)	-173.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,055,534.53	1,114,950.08	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,055,534.53	1,114,950.08	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,055,534.53	1,114,950.08	5.6%
2) Ending Balance, June 30 (E + F1e)			1,114,950.08	1,071,185.08	-3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	885,689.08	841,924.08	-4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	229,261.00	229,261.00	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
6391		Adult Education Program	835,405.20	791,640.20
9010		Other Restricted Local	50,283.88	50,283.88
Total, Restricted Balance			885,689.08	841,924.08

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	75,573.08	75,000.00	-0.8%
3) Other State Revenue		8300-8599	3,662,598.65	2,397,906.00	-34.5%
4) Other Local Revenue		8600-8799	3,447,946.95	3,610,910.00	4.7%
5) TOTAL, REVENUES			7,186,118.68	6,083,816.00	-15.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,329,440.08	2,180,823.00	-6.4%
2) Classified Salaries		2000-2999	1,756,754.61	1,723,936.00	-1.9%
3) Employee Benefits		3000-3999	1,732,577.78	1,830,118.00	5.6%
4) Books and Supplies		4000-4999	200,237.75	84,225.00	-57.9%
5) Services and Other Operating Expenditures		5000-5999	417,744.18	646,766.00	54.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	443,678.00	661,193.00	49.0%
9) TOTAL, EXPENDITURES			6,880,432.40	7,127,061.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			305,686.28	(1,043,245.00)	-441.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,200,000.00	1,100,000.00	-8.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,200,000.00	1,100,000.00	-8.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,505,686.28	56,755.00	-96.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,236,722.61	3,742,408.89	67.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,236,722.61	3,742,408.89	67.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,236,722.61	3,742,408.89	67.3%
2) Ending Balance, June 30 (E + F1e)			3,742,408.89	3,799,163.89	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	645,722.86	645,722.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,096,686.03	3,153,441.03	1.8%
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	6,850,859.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(331,089.00)		
b) in Banks		9120	53,527.55		
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	74,325.92		
4) Due from Grantor Government		9290	373,129.96		
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			7,020,754.22		
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	2,361,794.33		
2) Due to Grantor Governments		9590	730,720.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	185,831.00		
6) TOTAL, LIABILITIES			3,278,345.33		
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)			3,742,408.89		
FEDERAL REVENUE					
Child Nutrition Programs		8220	75,573.08	75,000.00	-0.8%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			75,573.08	75,000.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,674.65	2,500.00	-6.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,659,924.00	2,265,755.00	-38.1%
All Other State Revenue	All Other	8590	0.00	129,651.00	New
TOTAL, OTHER STATE REVENUE			3,662,598.65	2,397,906.00	-34.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	143,015.62	48,660.00	-66.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(178,594.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,063,589.25	3,148,750.00	2.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	419,936.08	413,500.00	-1.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,447,946.95	3,610,910.00	4.7%
TOTAL, REVENUES			7,186,118.68	6,083,816.00	-15.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,869,513.87	1,733,442.00	-7.3%
Certificated Pupil Support Salaries		1200	229.93	30,564.00	13,192.7%
Certificated Supervisors' and Administrators' Salaries		1300	459,696.28	416,817.00	-9.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,329,440.08	2,180,823.00	-6.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,082,947.54	1,128,181.00	4.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	97,323.07	63,951.00	-34.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	499,744.00	460,776.00	-7.8%
Other Classified Salaries		2900	76,740.00	71,028.00	-7.4%
TOTAL, CLASSIFIED SALARIES			1,756,754.61	1,723,936.00	-1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	418,670.65	419,803.00	0.3%
PERS		3201-3202	405,015.44	376,144.00	-7.1%
OASDI/Medicare/Alternative		3301-3302	172,222.44	163,505.00	-5.1%
Health and Welfare Benefits		3401-3402	498,923.65	658,442.00	32.0%
Unemployment Insurance		3501-3502	18,914.23	1,956.00	-89.7%
Workers' Compensation		3601-3602	160,184.10	153,057.00	-4.4%
OPEB, Allocated		3701-3702	51,074.14	48,811.00	-4.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,573.13	8,400.00	10.9%
TOTAL, EMPLOYEE BENEFITS			1,732,577.78	1,830,118.00	5.6%
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	169,798.52	73,750.00	-56.6%
Noncapitalized Equipment		4400	30,439.23	10,475.00	-65.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200,237.75	84,225.00	-57.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,344.10	4,500.00	92.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	53,049.89	82,000.00	54.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,583.44	10,000.00	-39.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	138,964.07	328,655.00	136.5%
Professional/Consulting Services and Operating Expenditures		5800	198,853.99	208,611.00	4.9%
Communications		5900	7,948.69	13,000.00	63.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			417,744.18	646,766.00	54.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	443,678.00	661,193.00	49.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			443,678.00	661,193.00	49.0%
TOTAL, EXPENDITURES			6,880,432.40	7,127,061.00	3.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,200,000.00	1,100,000.00	-8.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,200,000.00	1,100,000.00	-8.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,200,000.00	1,100,000.00	-8.3%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	75,573.08	75,000.00	-0.8%
3) Other State Revenue		8300-8599	3,662,598.65	2,397,906.00	-34.5%
4) Other Local Revenue		8600-8799	3,447,946.95	3,610,910.00	4.7%
5) TOTAL, REVENUES			7,186,118.68	6,083,816.00	-15.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,622,388.10	4,541,620.00	-1.7%
2) Instruction - Related Services	2000-2999		1,424,708.31	1,334,899.00	-6.3%
3) Pupil Services	3000-3999		155,605.26	394,930.00	153.8%
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		443,678.00	661,193.00	49.0%
8) Plant Services	8000-8999		234,052.73	194,419.00	-16.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,880,432.40	7,127,061.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			305,686.28	(1,043,245.00)	-441.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,200,000.00	1,100,000.00	-8.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,200,000.00	1,100,000.00	-8.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,505,686.28	56,755.00	-96.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,236,722.61	3,742,408.89	67.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,236,722.61	3,742,408.89	67.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,236,722.61	3,742,408.89	67.3%
2) Ending Balance, June 30 (E + F1e)			3,742,408.89	3,799,163.89	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	645,722.86	645,722.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,096,686.03	3,153,441.03	1.8%
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
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	300,314.78	300,314.78
6130	Child Development: Center-Based Reserve Account	277,319.64	277,319.64
9010	Other Restricted Local	68,088.44	68,088.44
Total, Restricted Balance		645,722.86	645,722.86

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	2,103,170.14	2,150,000.00	2.2%
3) Other State Revenue		8300-8599	2,674,184.06	2,000,000.00	-25.2%
4) Other Local Revenue		8600-8799	145,834.09	126,000.00	-13.6%
5) TOTAL, REVENUES			4,923,188.29	4,276,000.00	-13.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,872,754.08	1,918,273.00	2.4%
3) Employee Benefits		3000-3999	908,473.92	1,041,802.00	14.7%
4) Books and Supplies		4000-4999	2,070,179.96	1,637,500.00	-20.9%
5) Services and Other Operating Expenditures		5000-5999	(65,707.06)	57,500.00	-187.5%
6) Capital Outlay		6000-6999	82,638.75	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	149,549.70	155,862.00	4.2%
9) TOTAL, EXPENDITURES			5,017,889.35	4,810,937.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,701.06)	(534,937.00)	464.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	900,000.00	New
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	900,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,701.06)	365,063.00	-485.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,107,267.37	1,012,566.31	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,107,267.37	1,012,566.31	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,107,267.37	1,012,566.31	-8.6%
2) Ending Balance, June 30 (E + F1e)			1,012,566.31	1,377,629.31	36.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	153,428.84	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	904,204.47	1,422,696.31	57.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(45,067.00)	(45,067.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	932,519.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(45,067.00)		
b) in Banks		9120	26,965.89		
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	12,284.58		
4) Due from Grantor Government		9290	1,033,753.50		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	153,428.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,113,885.65		
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	1,101,319.34		
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			1,101,319.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,012,566.31		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,871,749.85	2,000,000.00	6.9%
Donated Food Commodities		8221	231,420.29	150,000.00	-35.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,103,170.14	2,150,000.00	2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,674,184.06	2,000,000.00	-25.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,674,184.06	2,000,000.00	-25.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	140,672.80	115,000.00	-18.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,666.95	8,000.00	-41.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,956.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,450.34	3,000.00	-53.5%
TOTAL, OTHER LOCAL REVENUE			145,834.09	126,000.00	-13.6%
TOTAL, REVENUES			4,923,188.29	4,276,000.00	-13.1%
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	1,552,007.65	1,622,697.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	145,717.56	133,044.00	-8.7%
Clerical, Technical and Office Salaries		2400	175,028.87	162,532.00	-7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,872,754.08	1,918,273.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	374,565.61	399,218.00	6.6%
OASDI/Medicare/Alternative		3301-3302	140,927.16	146,748.00	4.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	282,325.47	389,531.00	38.0%
Unemployment Insurance		3501-3502	9,149.78	960.00	-89.5%
Workers' Compensation		3601-3602	73,608.13	75,197.00	2.2%
OPEB, Allocated		3701-3702	23,467.10	23,979.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,430.67	6,169.00	39.2%
TOTAL, EMPLOYEE BENEFITS			908,473.92	1,041,802.00	14.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78,677.85	60,000.00	-23.7%
Noncapitalized Equipment		4400	1,122.68	2,500.00	122.7%
Food		4700	1,990,379.43	1,575,000.00	-20.9%
TOTAL, BOOKS AND SUPPLIES			2,070,179.96	1,637,500.00	-20.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	839.49	2,000.00	138.2%
Dues and Memberships		5300	649.26	1,500.00	131.0%
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	92,090.25	83,500.00	-9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(205,760.93)	(100,000.00)	-51.4%
Professional/Consulting Services and Operating Expenditures		5800	46,456.96	70,000.00	50.7%
Communications		5900	17.91	500.00	2,691.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(65,707.06)	57,500.00	-187.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	82,638.75	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,638.75	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	149,549.70	155,862.00	4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			149,549.70	155,862.00	4.2%
TOTAL, EXPENDITURES			5,017,889.35	4,810,937.00	-4.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	900,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	900,000.00	New
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	900,000.00	New

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	2,103,170.14	2,150,000.00	2.2%
3) Other State Revenue		8300-8599	2,674,184.06	2,000,000.00	-25.2%
4) Other Local Revenue		8600-8799	145,834.09	126,000.00	-13.6%
5) TOTAL, REVENUES			4,923,188.29	4,276,000.00	-13.1%
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		4,868,339.65	4,655,075.00	-4.4%
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		149,549.70	155,862.00	4.2%
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			5,017,889.35	4,810,937.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(94,701.06)	(534,937.00)	464.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	900,000.00	New
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	900,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,701.06)	365,063.00	-485.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,107,267.37	1,012,566.31	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,107,267.37	1,012,566.31	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,107,267.37	1,012,566.31	-8.6%
2) Ending Balance, June 30 (E + F1e)			1,012,566.31	1,377,629.31	36.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	153,428.84	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	904,204.47	1,422,696.31	57.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(45,067.00)	(45,067.00)	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)	813,795.96	1,332,287.80
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	86,623.25	86,623.25
9010	Other Restricted Local	3,785.26	3,785.26
Total, Restricted Balance		904,204.47	1,422,696.31

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	28,850.45	5,000.00	-82.7%
5) TOTAL, REVENUES			28,850.45	5,000.00	-82.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	963.61	2,000.00	107.6%
5) Services and Other Operating Expenditures		5000-5999	1,233,249.45	998,000.00	-19.1%
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			1,234,213.06	1,000,000.00	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,205,362.61)	(995,000.00)	-17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,500,000.00	50.0%
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			1,000,000.00	1,500,000.00	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(205,362.61)	505,000.00	-345.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,096,192.14	890,829.53	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,096,192.14	890,829.53	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,096,192.14	890,829.53	-18.7%
2) Ending Balance, June 30 (E + F1e)			890,829.53	1,395,829.53	56.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	890,829.53	1,395,829.53	56.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,058,039.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(51,133.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	12,680.22		
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			1,019,586.78		
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	128,757.25		
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			128,757.25		
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)			890,829.53		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	32,304.45	5,000.00	-84.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,454.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,850.45	5,000.00	-82.7%
TOTAL, REVENUES			28,850.45	5,000.00	-82.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	963.61	2,000.00	107.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			963.61	2,000.00	107.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	827,899.62	750,000.00	-9.4%
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	405,349.83	248,000.00	-38.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,233,249.45	998,000.00	-19.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,234,213.06	1,000,000.00	-19.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,500,000.00	50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,500,000.00	50.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	1,500,000.00	50.0%

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	28,850.45	5,000.00	-82.7%
5) TOTAL, REVENUES			28,850.45	5,000.00	-82.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		1,234,213.06	1,000,000.00	-19.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,234,213.06	1,000,000.00	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,205,362.61)	(995,000.00)	-17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,500,000.00	50.0%
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			1,000,000.00	1,500,000.00	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(205,362.61)	505,000.00	-345.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,096,192.14	890,829.53	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,096,192.14	890,829.53	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,096,192.14	890,829.53	-18.7%
2) Ending Balance, June 30 (E + F1e)			890,829.53	1,395,829.53	56.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	890,829.53	1,395,829.53	56.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,272,822.42	675,000.00	-91.8%
5) TOTAL, REVENUES			8,272,822.42	675,000.00	-91.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	976,263.83	1,131,870.00	15.9%
3) Employee Benefits		3000-3999	499,936.28	604,231.00	20.9%
4) Books and Supplies		4000-4999	534,832.07	627,400.00	17.3%
5) Services and Other Operating Expenditures		5000-5999	23,605,718.09	24,960,935.00	5.7%
6) Capital Outlay		6000-6999	59,705,631.91	68,174,350.00	14.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,322,382.18	95,498,786.00	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,049,559.76)	(94,823,786.00)	23.1%
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)			(77,049,559.76)	(94,823,786.00)	23.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,524,288.52	165,474,728.76	-31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,524,288.52	165,474,728.76	-31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,524,288.52	165,474,728.76	-31.8%
2) Ending Balance, June 30 (E + F1e)			165,474,728.76	70,650,942.76	-57.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	174,539,316.76	79,715,530.76	-54.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(9,064,588.00)	(9,064,588.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	187,563,248.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,064,588.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,976,328.95		
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			180,474,989.08		
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	15,000,260.32		
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			15,000,260.32		
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)			165,474,728.76		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,387,560.42	675,000.00	-89.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,885,262.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,272,822.42	675,000.00	-91.8%
TOTAL, REVENUES			8,272,822.42	675,000.00	-91.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	232,512.28	271,873.00	16.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	298,249.96	299,242.00	0.3%
Clerical, Technical and Office Salaries		2400	364,034.34	414,811.00	13.9%
Other Classified Salaries		2900	81,467.25	145,944.00	79.1%
TOTAL, CLASSIFIED SALARIES			976,263.83	1,131,870.00	15.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	216,769.93	285,777.00	31.8%
OASDI/Medicare/Alternative		3301-3302	70,764.34	86,598.00	22.4%
Health and Welfare Benefits		3401-3402	157,182.59	165,597.00	5.4%
Unemployment Insurance		3501-3502	4,747.62	6,246.00	31.6%
Workers' Compensation		3601-3602	38,269.18	45,803.00	19.7%
OPEB, Allocated		3701-3702	12,202.62	14,160.00	16.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	50.00	New
TOTAL, EMPLOYEE BENEFITS			499,936.28	604,231.00	20.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	441,222.46	519,400.00	17.7%
Noncapitalized Equipment		4400	93,609.61	108,000.00	15.4%
TOTAL, BOOKS AND SUPPLIES			534,832.07	627,400.00	17.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,114.62	8,200.00	1.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,811,300.61	1,200,450.00	-33.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	553,800.00	57,200.00	-89.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,362.49	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	21,229,140.37	23,695,085.00	11.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,605,718.09	24,960,935.00	5.7%
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	59,424,909.83	67,847,650.00	14.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	280,722.08	326,700.00	16.4%
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			59,705,631.91	68,174,350.00	14.2%
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			85,322,382.18	95,498,786.00	11.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,272,822.42	675,000.00	-91.8%
5) TOTAL, REVENUES			8,272,822.42	675,000.00	-91.8%
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		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		85,322,382.18	95,498,786.00	11.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			85,322,382.18	95,498,786.00	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(77,049,559.76)	(94,823,786.00)	23.1%
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)			(77,049,559.76)	(94,823,786.00)	23.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,524,288.52	165,474,728.76	-31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,524,288.52	165,474,728.76	-31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,524,288.52	165,474,728.76	-31.8%
2) Ending Balance, June 30 (E + F1e)			165,474,728.76	70,650,942.76	-57.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	174,539,316.76	79,715,530.76	-54.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(9,064,588.00)	(9,064,588.00)	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	174,539,316.76	79,715,530.76
Total, Restricted Balance		174,539,316.76	79,715,530.76

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,448,918.66	550,000.00	-62.0%
5) TOTAL, REVENUES			1,448,918.66	550,000.00	-62.0%
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	26,877.33	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	831,728.38	740,000.00	-11.0%
6) Capital Outlay		6000-6999	213,997.76	260,000.00	21.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,072,603.47	1,000,000.00	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			376,315.19	(450,000.00)	-219.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			376,315.19	(450,000.00)	-219.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,391,131.09	5,767,446.28	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,391,131.09	5,767,446.28	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,391,131.09	5,767,446.28	7.0%
2) Ending Balance, June 30 (E + F1e)			5,767,446.28	5,317,446.28	-7.8%
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	6,065,968.84	5,615,968.84	-7.4%
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	(298,522.56)	(298,522.56)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,176,996.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(298,523.00)		
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	130,726.50		
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			6,009,199.70		
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	241,753.42		
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			241,753.42		
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)			5,767,446.28		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	155,242.48	50,000.00	-67.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(82,939.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,376,615.18	500,000.00	-63.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,448,918.66	550,000.00	-62.0%
TOTAL, REVENUES			1,448,918.66	550,000.00	-62.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	26,877.33	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,877.33	0.00	-100.0%
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	655,532.47	640,000.00	-2.4%
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	176,195.91	100,000.00	-43.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			831,728.38	740,000.00	-11.0%
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	136,074.11	200,000.00	47.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	77,923.65	60,000.00	-23.0%
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			213,997.76	260,000.00	21.5%
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			1,072,603.47	1,000,000.00	-6.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	1,448,918.66	550,000.00	-62.0%
5) TOTAL, REVENUES			1,448,918.66	550,000.00	-62.0%
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		1,072,603.47	1,000,000.00	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,072,603.47	1,000,000.00	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			376,315.19	(450,000.00)	-219.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			376,315.19	(450,000.00)	-219.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,391,131.09	5,767,446.28	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,391,131.09	5,767,446.28	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,391,131.09	5,767,446.28	7.0%
2) Ending Balance, June 30 (E + F1e)			5,767,446.28	5,317,446.28	-7.8%
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	6,065,968.84	5,615,968.84	-7.4%
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	(298,522.56)	(298,522.56)	0.0%

		2022-23 Unaudited Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	6,065,968.84	5,615,968.84	
Total, Restricted Balance		6,065,968.84	5,615,968.84	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,482,737.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	21,826.18	0.00	-100.0%
5) TOTAL, REVENUES			2,504,563.18	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,482,737.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,482,737.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,826.18	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)			21,826.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,341.48	21,338.18	88.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,341.48	21,338.18	88.1%
d) Other Restatements		9795	(11,829.48)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			(488.00)	21,338.18	-4,472.6%
2) Ending Balance, June 30 (E + F1e)			21,338.18	21,338.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	21,338.18	21,338.18	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,717.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(421.00)		
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	13,041.67		
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			21,338.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			21,338.18		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,482,737.00	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			2,482,737.00	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	21,759.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	67.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,826.18	0.00	-100.0%
TOTAL, REVENUES			2,504,563.18	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	2,482,737.00	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			2,482,737.00	0.00	-100.0%
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			2,482,737.00	0.00	-100.0%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,482,737.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	21,826.18	0.00	-100.0%
5) TOTAL, REVENUES			2,504,563.18	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,482,737.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,482,737.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			21,826.18	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)			21,826.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,341.48	21,338.18	88.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,341.48	21,338.18	88.1%
d) Other Restatements		9795	(11,829.48)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			(488.00)	21,338.18	-4,472.6%
2) Ending Balance, June 30 (E + F1e)			21,338.18	21,338.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	21,338.18	21,338.18	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	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,994,279.34	4,600,000.00	53.6%
5) TOTAL, REVENUES			2,994,279.34	4,600,000.00	53.6%
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	8,596.46	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,877,079.78	1,000,000.00	-46.7%
6) Capital Outlay		6000-6999	7,104,012.79	2,500,000.00	-64.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,621,946.96	3,000,000.00	-17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,611,635.99	6,500,000.00	-48.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,617,356.65)	(1,900,000.00)	-80.2%
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)			(9,617,356.65)	(1,900,000.00)	-80.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,964,932.42	11,734,954.27	-46.6%
b) Audit Adjustments		9793	(624,450.98)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,340,481.44	11,734,954.27	-45.0%
d) Other Restatements		9795	11,829.48	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,352,310.92	11,734,954.27	-45.0%
2) Ending Balance, June 30 (E + F1e)			11,734,954.27	9,834,954.27	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,324,241.07	10,424,241.07	-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	(589,286.80)	(589,286.80)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,440,416.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(601,223.00)		
b) in Banks		9120	594,553.05		
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	137,695.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,571,442.44		
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	836,488.17		
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			836,488.17		
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)			11,734,954.27		
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	2,475,128.10	4,500,000.00	81.8%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	436,064.24	100,000.00	-77.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	83,087.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,994,279.34	4,600,000.00	53.6%
TOTAL, REVENUES			2,994,279.34	4,600,000.00	53.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,406.98	0.00	-100.0%
Noncapitalized Equipment		4400	4,189.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,596.46	0.00	-100.0%
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	20,909.37	0.00	-100.0%
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	1,856,170.41	1,000,000.00	-46.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,877,079.78	1,000,000.00	-46.7%
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	7,026,141.62	2,378,630.00	-66.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	21,370.00	New
Equipment Replacement		6500	77,871.17	100,000.00	28.4%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,104,012.79	2,500,000.00	-64.8%
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	1,001,946.96	1,000,000.00	-0.2%
Other Debt Service - Principal		7439	2,620,000.00	2,000,000.00	-23.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,621,946.96	3,000,000.00	-17.2%
TOTAL, EXPENDITURES			12,611,635.99	6,500,000.00	-48.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,994,279.34	4,600,000.00	53.6%
5) TOTAL, REVENUES			2,994,279.34	4,600,000.00	53.6%
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		8,989,689.03	3,500,000.00	-61.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,621,946.96	3,000,000.00	-17.2%
10) TOTAL, EXPENDITURES			12,611,635.99	6,500,000.00	-48.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,617,356.65)	(1,900,000.00)	-80.2%
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)			(9,617,356.65)	(1,900,000.00)	-80.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,964,932.42	11,734,954.27	-46.6%
b) Audit Adjustments		9793	(624,450.98)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,340,481.44	11,734,954.27	-45.0%
d) Other Restatements		9795	11,829.48	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,352,310.92	11,734,954.27	-45.0%
2) Ending Balance, June 30 (E + F1e)			11,734,954.27	9,834,954.27	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,324,241.07	10,424,241.07	-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	(589,286.80)	(589,286.80)	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	12,324,241.07	10,424,241.07
Total, Restricted Balance		12,324,241.07	10,424,241.07

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	71,780.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	65,085,242.00	54,575,809.00	-16.1%
5) TOTAL, REVENUES			65,157,022.00	54,575,809.00	-16.2%
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	66,172,791.00	67,014,376.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			66,172,791.00	67,014,376.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,015,769.00)	(12,438,567.00)	1,124.5%
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 FUND BALANCE (C + D4)			(1,015,769.00)	(12,438,567.00)	1,124.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,655,606.00	51,639,837.00	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,655,606.00	51,639,837.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,655,606.00	51,639,837.00	-1.9%
2) Ending Balance, June 30 (E + F1e)			51,639,837.00	39,201,270.00	-24.1%
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	54,262,231.00	41,823,664.00	-22.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,622,394.00)	(2,622,394.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	54,262,231.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,622,394.00)		
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			51,639,837.00		
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)			51,639,837.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	71,780.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			71,780.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	58,512,503.00	51,215,574.00	-12.5%
Unsecured Roll		8612	1,163,276.00	695,032.00	-40.3%
Prior Years' Taxes		8613	2,803,533.00	1,401,767.00	-50.0%
Supplemental Taxes		8614	2,229,147.00	1,114,574.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	228,421.00	0.00	-100.0%
Interest		8660	496,205.00	148,862.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(348,747.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	904.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,085,242.00	54,575,809.00	-16.1%
TOTAL, REVENUES			65,157,022.00	54,575,809.00	-16.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	33,906,960.00	32,512,688.00	-4.1%
Bond Interest and Other Service Charges		7434	32,265,831.00	34,501,688.00	6.9%
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)			66,172,791.00	67,014,376.00	1.3%
TOTAL, EXPENDITURES			66,172,791.00	67,014,376.00	1.3%
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	71,780.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	65,085,242.00	54,575,809.00	-16.1%
5) TOTAL, REVENUES			65,157,022.00	54,575,809.00	-16.2%
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	66,172,791.00	67,014,376.00	1.3%
10) TOTAL, EXPENDITURES			66,172,791.00	67,014,376.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,015,769.00)	(12,438,567.00)	1,124.5%
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 FUND BALANCE (C + D4)			(1,015,769.00)	(12,438,567.00)	1,124.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,655,606.00	51,639,837.00	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,655,606.00	51,639,837.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,655,606.00	51,639,837.00	-1.9%
2) Ending Balance, June 30 (E + F1e)			51,639,837.00	39,201,270.00	-24.1%
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	54,262,231.00	41,823,664.00	-22.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,622,394.00)	(2,622,394.00)	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	54,262,231.00	41,823,664.00
Total, Restricted Balance		54,262,231.00	41,823,664.00

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	476,226.51	1,510,000.00	217.1%
5) TOTAL, REVENUES			476,226.51	1,510,000.00	217.1%
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	997,200.91	1,500,000.00	50.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			997,200.91	1,500,000.00	50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(520,974.40)	10,000.00	-101.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(520,974.40)	10,000.00	-101.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,147,835.03	9,115,279.63	-0.4%
b) Audit Adjustments		9793	488,419.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,636,254.03	9,115,279.63	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,636,254.03	9,115,279.63	-5.4%
2) Ending Net Position, June 30 (E + F1e)			9,115,279.63	9,125,279.63	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,091,955.65	9,101,955.65	0.1%
c) Unrestricted Net Position		9790	23,323.98	23,323.98	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(481,833.19)		
1) Fair Value Adjustment to Cash in County Treasury		9111	23,286.00		
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	9,722,393.20		
3) Accounts Receivable		9200	4,652.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			9,268,498.81		
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	153,219.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			153,219.18		
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)			9,115,279.63		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	428,937.51	10,000.00	-97.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	47,289.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	1,500,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			476,226.51	1,510,000.00	217.1%
TOTAL, REVENUES			476,226.51	1,510,000.00	217.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	997,200.91	1,500,000.00	50.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			997,200.91	1,500,000.00	50.4%
TOTAL, EXPENSES			997,200.91	1,500,000.00	50.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(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	476,226.51	1,510,000.00	217.1%
5) TOTAL, REVENUES			476,226.51	1,510,000.00	217.1%
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		997,200.91	1,500,000.00	50.4%
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			997,200.91	1,500,000.00	50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(520,974.40)	10,000.00	-101.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(520,974.40)	10,000.00	-101.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,147,835.03	9,115,279.63	-0.4%
b) Audit Adjustments		9793	488,419.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,636,254.03	9,115,279.63	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,636,254.03	9,115,279.63	-5.4%
2) Ending Net Position, June 30 (E + F1e)			9,115,279.63	9,125,279.63	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,091,955.65	9,101,955.65	0.1%
c) Unrestricted Net Position		9790	23,323.98	23,323.98	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	9,091,955.65	9,101,955.65
Total, Restricted Net Position		9,091,955.65	9,101,955.65

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	(144.37)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	144.37		
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			0.00		
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	0.00		
4) TOTAL, LIABILITIES			0.00		
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)	8,202.98	8,478.00	9,436.67	7,974.30	7,947.30	8,906.18
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	8,202.98	8,478.00	9,436.67	7,974.30	7,947.30	8,906.18
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	16.78	16.78	16.78	16.78	16.78	16.78
c. Special Education-NPS/LCI	11.23	11.23	11.23	11.23	11.23	11.23
d. Special Education Extended Year	1.45	1.45	1.45	1.45	1.45	1.45
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	98.03	98.03	98.03	98.03	98.03	98.03
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	127.49	127.49	127.49	127.49	127.49	127.49
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,330.47	8,605.49	9,564.16	8,101.79	8,074.79	9,033.67
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	15,122,223.00	0.00	15,122,223.00	0.00	0.00	15,122,223.00
Work in Progress	320,552,862.47	1,898,037.53	322,450,900.00	73,955,169.81	0.00	396,406,069.81
Total capital assets not being depreciated	335,675,085.47	1,898,037.53	337,573,123.00	73,955,169.81	0.00	411,528,292.81
Capital assets being depreciated:						
Land Improvements	104,238,280.75	17,115,732.25	121,354,013.00	0.00	0.00	121,354,013.00
Buildings	630,723,970.88	20,616,069.12	651,340,040.00	58,735,417.16	0.00	710,075,457.16
Equipment	29,339,328.68	7,175,663.32	36,514,992.00	420,134.06	0.00	36,935,126.06
Total capital assets being depreciated	764,301,580.31	44,907,464.69	809,209,045.00	59,155,551.22	0.00	868,364,596.22
Accumulated Depreciation for:						
Land Improvements	(19,597,541.00)	(3,220,718.00)	(22,818,259.00)	0.00	0.00	(22,818,259.00)
Buildings	(157,226,915.00)	(15,330,728.00)	(172,557,643.00)	0.00	0.00	(172,557,643.00)
Equipment	(20,074,724.00)	(1,459,387.00)	(21,534,111.00)	0.00	0.00	(21,534,111.00)
Total accumulated depreciation	(196,899,180.00)	(20,010,833.00)	(216,910,013.00)	0.00	0.00	(216,910,013.00)
Total capital assets being depreciated, net excluding lease and subscription assets	567,402,400.31	24,896,631.69	592,299,032.00	59,155,551.22	0.00	651,454,583.22
Lease Assets		33,723,805.00	33,723,805.00	542,416.00	1,176,020.00	33,090,201.00
Accumulated amortization for lease assets		0.00	0.00	0.00	0.00	0.00
Total lease assets, net	0.00	33,723,805.00	33,723,805.00	542,416.00	1,176,020.00	33,090,201.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	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	903,077,485.78	60,518,474.22	963,595,960.00	133,653,137.03	1,176,020.00	1,096,073,077.03
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	ESSA	ESSER I	ESSER II	ESSER III	ESSER II (ELOG)	GEER II (ELOG)
FEDERAL CATALOG NUMBER	84.01	84.01	84.425	84.425	84.425	84.425	84.425
RESOURCE CODE	3010	3182	3210	3212	3213	3216	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	644,163.31	14,200.48	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,265,208.00		0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)			0.00	0.00	0.00	0.00	0.00
c. Other Adjustments			0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,265,208.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other			0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,909,371.31	14,200.48	0.00	0.00	0.00	0.00	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			0.00	207,283.61	0.00	0.00	0.00
6. Cash Received in Current Year	928,757.31	10,782.66	0.00	732,340.39	1,695,570.99	454,585.10	69,589.00
7. Contributed Matching Funds			0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	928,757.31	10,782.66	0.00	939,624.00	1,695,570.99	454,585.10	69,589.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,249,462.89	285.10	0.00	1,579,412.61	963,704.63	686,369.10	122,786.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,249,462.89	285.10	0.00	1,579,412.61	963,704.63	686,369.10	122,786.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(320,705.58)	10,497.56	0.00	(639,788.61)	731,866.36	(231,784.00)	(53,197.00)
a. Unearned Revenue		10,497.56	0.00	939,624.00	1,695,570.99	454,585.10	69,589.00

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
b. Accounts Payable			0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	320,705.58		0.00		0.00		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	659,908.42	13,915.38	0.00	(1,579,412.61)	(963,704.63)	(686,369.10)	(122,786.00)
15. If Carryover is allowed, enter line 14 amount here			0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,249,462.89	285.10	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	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	SPEC ED IDEA BASIC GRANT	SPEC ED IDEA PRESCHOOL	SPEC ED PART C EARLY ED	CARL PERKINS	ABE ESL	ABE GED	TITLE II
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.181	84.048	84.002	84.002	84.367
RESOURCE CODE	3310	3315	3385	3550	3905	3913	4035
REVENUE OBJECT	8181	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	0.00	0.00	0.00				166,011.28
2. a. Current Year Award	2,257,880.00	52,846.00	59,099.00	65,055.00	41,260.00	22,680.00	233,792.00
b. Transferability (ESSA)	0.00	0.00	0.00				
c. Other Adjustments	0.00	0.00	0.00				
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,257,880.00	52,846.00	59,099.00	65,055.00	41,260.00	22,680.00	233,792.00
3. Required Matching Funds/Other	5,121,001.93	87,783.78	22,571.62				
4. Total Available Award							
(sum lines 1, 2d, & 3)	7,378,881.93	140,629.78	81,670.62	65,055.00	41,260.00	22,680.00	399,803.28
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00				
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	22,300.00	16,699.00	218,957.56
7. Contributed Matching Funds	0.00	0.00	0.00				
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	22,300.00	16,699.00	218,957.56
EXPENDITURES							
9. Donor-Authorized Expenditures	7,378,881.93	140,629.78	81,670.62	30,066.35	41,260.00	22,680.00	237,133.29
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,378,881.93	140,629.78	81,670.62	30,066.35	41,260.00	22,680.00	237,133.29
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,378,881.93)	(140,629.78)	(81,670.62)	(30,066.35)	(18,960.00)	(5,981.00)	(18,175.73)
a. Unearned Revenue	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	008	009	010	011	012	013	014
b. Accounts Payable	0.00	0.00	0.00				
c. Accounts Receivable	2,257,880.00	52,846.00	59,099.00	30,066.35	18,960.00	5,981.00	18,175.73
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	34,988.65	0.00	0.00	162,669.99
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,257,880.00	52,846.00	59,099.00	30,066.35	41,260.00	22,680.00	237,133.29

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

Description	015	016	
FEDERAL PROGRAM NAME	TITLE IV	TITLE III	TOTAL
FEDERAL CATALOG NUMBER	84.424	84.365	
RESOURCE CODE	4127	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	194,607.12	143,085.19	1,162,067.38
2. a. Current Year Award	90,390.00	96,314.00	4,184,524.00
b. Transferability (ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	90,390.00	96,314.00	4,184,524.00
3. Required Matching Funds/Other			5,231,357.33
4. Total Available Award			
(sum lines 1, 2d, & 3)	284,997.12	239,399.19	10,577,948.71
REVENUES			
5. Unearned Revenue Deferred from Prior Year			207,283.61
6. Cash Received in Current Year	66,270.12	73,141.19	4,288,993.32
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	66,270.12	73,141.19	4,496,276.93
EXPENDITURES			
9. Donor-Authorized Expenditures	62,599.92	75,503.40	12,672,445.62
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	62,599.92	75,503.40	12,672,445.62
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)	3,670.20	(2,362.21)	(8,176,168.69)
a. Unearned Revenue	3,670.20		3,173,536.85

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

Description	015	016	
b. Accounts Payable			0.00
c. Accounts Receivable		2,362.21	2,766,075.87
14. Unused Grant Award Calculation (line 4 minus line 9)	222,397.20	163,895.79	(2,094,496.91)
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	62,599.92	75,503.40	4,088,815.95

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

Description	001	002	
STATE PROGRAM NAME	CTEIG	K-12 STRONG WORKFORCE	TOTAL
RESOURCE CODE	6387	6388	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over	546,116.75	78,042.49	624,159.24
2. a. Current Year Award	586,289.00		586,289.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	586,289.00	0.00	586,289.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	1,132,405.75	78,042.49	1,210,448.24
REVENUES			
5. Unearned Revenue Deferred from Prior Year	432,313.90	6,224.49	438,538.39
6. Cash Received in Current Year	587,401.00		587,401.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	1,019,714.90	6,224.49	1,025,939.39
EXPENDITURES			
9. Donor-Authorized Expenditures	424,358.14		424,358.14
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	424,358.14	0.00	424,358.14
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)	595,356.76	6,224.49	601,581.25
a. Unearned Revenue	595,356.76	6,224.49	601,581.25
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation			

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

Description	001	002	
(line 4 minus line 9)	708,047.61	78,042.49	786,090.10
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	424,358.14	0.00	424,358.14

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

Description		001	
LOCAL PROGRAM NAME			TOTAL
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	002	003	004	005	006	
FEDERAL PROGRAM NAME	CHILD NUTRITION	CHILD NUTRITION- CHILD CARE FOOD PROGRAM	MEDI-CAL BILLING	SPEC ED ARP IDEA LOCAL ASST	SPEC ED ARP IDEA PRESCHOOL	SUPPLY CHAIN ASSISTANCE (SCA) FUNDS	TOTAL
FEDERAL CATALOG NUMBER	10.553/10.555/10.556	10.558	93.778	84.027	84.173	10.555	
RESOURCE CODE	5310	5320	9010	3305	3308	5466	
REVENUE OBJECT	8220/8221/8520/8634/8660/8699	8220	8699	8182	8182	8220	
LOCAL DESCRIPTION (if any)	FUND 13						
AWARD							
1. Prior Year Restricted							
Ending Balance	1,047,088.54	0.00	134,182.10	471,468.00	37,281.00		1,690,019.64
2. a. Current Year Award	4,595,133.34	78,247.73	256,175.43	0.00	0.00	342,892.27	5,272,448.77
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,595,133.34	78,247.73	256,175.43	0.00	0.00	342,892.27	5,272,448.77
3. Required Matching Funds/Other	0.00						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,642,221.88	78,247.73	390,357.53	471,468.00	37,281.00	342,892.27	6,962,468.41
REVENUES							
5. Cash Received in Current Year	3,672,851.82	63,124.77	256,175.43	0.00	0.00	342,892.27	4,335,044.29
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00		0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	922,281.52	15,122.96	0.00	0.00	0.00	0.00	937,404.48
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00		0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	922,281.52	15,122.96	0.00	0.00	0.00	0.00	937,404.48
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00		0.00
9. Total Available							
(sum lines 5, 7c, & 8)	4,595,133.34	78,247.73	256,175.43	0.00	0.00	342,892.27	5,272,448.77
EXPENDITURES							
10. Donor-Authorized Expenditures	4,674,997.08	78,247.73	177,497.39	471,468.00	37,281.00	342,892.27	5,782,383.47
11. Non Donor-Authorized							

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

Description	001	002	003	004	005	006	
Expenditures	0.00	0.00	0.00	0.00	0.00		0.00
12. Total Expenditures (line 10 plus line 11)	4,674,997.08	78,247.73	177,497.39	471,468.00	37,281.00	342,892.27	5,782,383.47
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	967,224.80	0.00	212,860.14	0.00	0.00	0.00	1,180,084.94

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	CA STATE PRESCHOOL	CA STATE SCHOOL AGE	CENTER BASED CCTR RESERVE ACCT	CENTER BASED PRESCHOOL RESERVE ACCT	EDUCATOR EFFECTIVENESS	LOTTERY INSTRUCTIONAL	ADULT ED BLOCK GRANT
RESOURCE CODE	61050	61051	6129	6130	6266	6300	6391
REVENUE OBJECT	8590	8590	8590	8590	8590	8560	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00		0.00	521,393.48	2,430,410.00	181,127.89	696,293.70
2. a. Current Year Award	2,405,705.00	1,254,219.00	41,658.00	0.00		908,860.73	797,063.00
b. Other Adjustments	0.00	0.00	251,075.00	(251,075.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,405,705.00	1,254,219.00	292,733.00	(251,075.00)	0.00	908,860.73	797,063.00
3. Required Matching Funds/Other	475,476.58	432,302.33	7,581.78	7,001.16			
4. Total Available Award (sum lines 1, 2c, & 3)	2,881,181.58	1,686,521.33	300,314.78	277,319.64	2,430,410.00	1,089,988.62	1,493,356.70
REVENUES							
5. Cash Received in Current Year	2,700,558.00	970,194.00	0.00	0.00	607,602.00	871,747.91	797,063.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(24,240.00)	23,085.00	251,075.00	(251,075.00)			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(270,613.00)	260,940.00	41,658.00	0.00	(607,602.00)	37,112.82	0.00
b. Noncurrent Accounts Receivable	0.00		0.00	0.00			
c. Current Accounts Receivable (line 7a minus line 7b)	(270,613.00)	260,940.00	41,658.00	0.00	(607,602.00)	37,112.82	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00			
9. Total Available (sum lines 5, 7c, & 8)	2,429,945.00	1,231,134.00	41,658.00	0.00	0.00	908,860.73	797,063.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,881,181.58	1,686,521.33	0.00	0.00	472,198.91	94,720.77	758,256.08
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00			
12. Total Expenditures (line 10 plus line 11)	2,881,181.58	1,686,521.33	0.00	0.00	472,198.91	94,720.77	758,256.08

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)	0.00	0.00	300,314.78	277,319.64	1,958,211.09	995,267.85	735,100.62

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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	SPECIAL EDUCATION	SPEC ED INFANT DISCRETIONARY	SPEC ED LEARNING RECOVERY	SPEC ED MENTAL HEALTH	SPEC ED EARLY INT PRESCHL GRANT	EMPLOYEE PROF DEV BLOCK	ELO Grant
RESOURCE CODE	6500	6515	6537	6546	6547	7311	7425
REVENUE OBJECT	8791	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	0.00	705,010.12	0.00	377,887.00	105,432.77	0.00
2. a. Current Year Award	7,651,917.85	1,000.00	0.00	0.00	394,612.00		888,158.18
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,651,917.85	1,000.00	0.00	0.00	394,612.00	0.00	888,158.18
3. Required Matching Funds/Other	24,088,560.92	0.00	0.00	260,602.36	0.00		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	31,740,478.77	1,000.00	705,010.12	260,602.36	772,499.00	105,432.77	888,158.18
REVENUES							
5. Cash Received in Current Year	4,020,911.85	1,000.00	0.00	0.00	394,612.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00		0.00	0.00		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,631,006.00	0.00	0.00	0.00	0.00	0.00	888,158.18
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3,631,006.00	0.00	0.00	0.00	0.00	0.00	888,158.18
8. Contributed Matching Funds	24,077,111.02	0.00	0.00	260,602.36	0.00		0.00
9. Total Available (sum lines 5, 7c, & 8)	31,729,028.87	1,000.00	0.00	260,602.36	394,612.00	0.00	888,158.18
EXPENDITURES							
10. Donor-Authorized Expenditures	31,740,478.77	1,000.00	705,010.12	260,602.36	209,173.13	18,225.10	877,725.64
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00		0.00
12. Total Expenditures (line 10 plus line 11)	31,740,478.77	1,000.00	705,010.12	260,602.36	209,173.13	18,225.10	877,725.64

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	0.00	0.00	563,325.87	87,207.67	10,432.54

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

Description	015	016	
STATE PROGRAM NAME	ELO-P Grant	LOW PERFORMING STUDENTS	TOTAL
RESOURCE CODE	7426	7510	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance	0.00	139,649.71	5,157,204.67
2. a. Current Year Award	629,786.00		14,972,979.76
b. Other Adjustments	0.00		0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	629,786.00	0.00	14,972,979.76
3. Required Matching Funds/Other	0.00		25,271,525.13
4. Total Available Award			
(sum lines 1, 2c, & 3)	629,786.00	139,649.71	45,401,709.56
REVENUES			
5. Cash Received in Current Year	0.00	0.00	10,363,688.76
6. Amounts Included in Line 5 for			
Prior Year Adjustments	0.00		(1,155.00)
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	629,786.00	0.00	4,610,446.00
b. Noncurrent Accounts Receivable	0.00		0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	629,786.00	0.00	4,610,446.00
8. Contributed Matching Funds	0.00		24,337,713.38
9. Total Available			
(sum lines 5, 7c, & 8)	629,786.00	0.00	39,311,848.14
EXPENDITURES			
10. Donor-Authorized Expenditures	629,786.00	2,180.70	40,337,060.49
11. Non Donor-Authorized			
Expenditures	0.00		0.00
12. Total Expenditures			
(line 10 plus line 11)	629,786.00	2,180.70	40,337,060.49

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

Description	015	016	
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	0.00	137,469.01	5,064,649.07

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

Description	001	002	
LOCAL PROGRAM NAME	QRIS BLOCK GRANT	FUND 12 CHILD DEV GIFTS	TOTAL
RESOURCE CODE	9416	9012	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance	184,443.39	6,748.44	191,191.83
2. a. Current Year Award	124,140.00	0.00	124,140.00
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	124,140.00	0.00	124,140.00
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	308,583.39	6,748.44	315,331.83
REVENUES			
5. Cash Received in Current Year	124,140.00	0.00	124,140.00
6. Amounts Included in Line 5 for			
Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts			
Receivable	0.00	0.00	0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available			
(sum lines 5, 7c, & 8)	124,140.00	0.00	124,140.00
EXPENDITURES			
10. Donor-Authorized Expenditures	247,243.39	0.00	247,243.39
11. Non Donor-Authorized			
Expenditures	0.00	0.00	0.00
12. Total Expenditures			

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

Description	001	002	
(line 10 plus line 11)	247,243.39	0.00	247,243.39
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	61,340.00	6,748.44	68,088.44

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

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Form CEA
D8AFUGY4NA(2022-23)

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	77,687,545.04	301	0.00	303	77,687,545.04	305	1,110,452.75		307	76,577,092.29	309
2000 - Classified Salaries	39,414,622.67	311	2,260,270.59	313	37,154,352.08	315	1,500,081.23		317	35,654,270.85	319
3000 - Employee Benefits	57,302,036.88	321	2,380,427.90	323	54,921,608.98	325	1,453,936.80		327	53,467,672.18	329
4000 - Books, Supplies Equip Replace. (6500)	5,734,058.81	331	56,744.81	333	5,677,314.00	335	467,616.34		337	5,209,697.66	339
5000 - Services. . & 7300 - Indirect Costs	27,722,085.40	341	152,029.72	343	27,570,055.68	345	5,973,401.65		347	21,596,654.03	349
TOTAL					203,010,875.78	365	TOTAL			192,505,387.01	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	0.00
10. Other Benefits (EC 22310).	3901 & 3902	76,780.34

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	100,893,762.88	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	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.	100,893,762.88	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.	52.41%	
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)	52.41%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.59%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	192,505,387.01	
5. Deficiency Amount (Part III, Line 3 times Line 4)	4,985,889.52	

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

Unaudited Actuals
2022-23 Unaudited 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	658,995,645.00	263,143,185.00	922,138,830.00		2,313,531.00	919,825,299.00	175,000,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	30,166,942.00	274,681.00	30,441,623.00		4,246,398.00	26,195,225.00	3,741,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,044,904.00	(1,040,114.00)	2,004,790.00		1,001,861.00	1,002,929.00	1,002,929.00
Net Pension Liability	157,591,626.00		157,591,626.00			157,591,626.00	
Total/Net OPEB Liability	58,935,839.00	(8,443,695.00)	50,492,144.00			50,492,144.00	
Compensated Absences Payable	1,282,302.00	321,418.00	1,603,720.00	576,196.00	1,038,055.00	1,141,861.00	1,141,861.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	910,017,258.00	254,255,475.00	1,164,272,733.00	576,196.00	8,599,845.00	1,156,249,084.00	180,885,790.00
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	212,229,765.53
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,038,647.00
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	3,311,643.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	346,154.69
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	500,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,638,501.02
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,796,299.05
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	94,701.06
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				192,489,520.54
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,605.49
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,368.22

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.)	156,117,858.14	18,311.18
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)	156,117,858.14	18,311.18
B. Required effort (Line A.2 times 90%)	140,506,072.33	16,480.06
C. Current year expenditures (Line I.E and Line II.B)	192,489,520.54	22,368.22
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA 2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2021-22 Actual			2022-23 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	108,542,030.21		108,542,030.21			120,259,348.62
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,507.70		8,507.70			8,330.47
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 e)						
B. CURRENT YEAR GANN ADA 2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	2022-23 P2 Report			2023-24 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	8,330.47		8,330.47	8,101.79		8,101.79
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)			8,330.47			8,101.79
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2022-23 Actual			2023-24 Budget		
1. Homeowners' Exemption (Object 8021)	361,172.85		361,172.85	325,000.00		325,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	186,193.78		186,193.78	200,000.00		200,000.00
4. Secured Roll Taxes (Object 8041)	82,344,566.05		82,344,566.05	86,159,372.00		86,159,372.00
5. Unsecured Roll Taxes (Object 8042)	2,667,247.35		2,667,247.35	2,500,000.00		2,500,000.00
6. Prior Years' Taxes (Object 8043)	2,750,623.32		2,750,623.32	2,469,000.00		2,469,000.00
7. Supplemental Taxes (Object 8044)	2,584.37		2,584.37	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	94,038.84		94,038.84	50,000.00		50,000.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	24,808,626.06		24,808,626.06	18,000,000.00		18,000,000.00
12. Parcel Taxes (Object 8621)	14,315,994.07		14,315,994.07	14,019,823.00		14,019,823.00
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)	127,531,046.69	0.00	127,531,046.69	123,723,195.00	0.00	123,723,195.00
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)	127,531,046.69	0.00	127,531,046.69	123,723,195.00	0.00	123,723,195.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,446,101.00			1,737,548.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,671,351.58		8,671,351.58	9,049,954.00		9,049,954.00
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)	8,671,351.58	0.00	10,117,452.58	9,049,954.00	0.00	10,787,502.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	10,477,587.00		10,477,587.00	10,585,843.00		10,585,843.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	508.00		508.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	10,478,095.00	0.00	10,478,095.00	10,585,843.00	0.00	10,585,843.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	215,093,381.26		215,093,381.26	191,193,019.00		191,193,019.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,045,660.58		3,045,660.58	700,000.00		700,000.00

	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)			108,542,030.21			120,259,348.62
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9792			0.9725
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			114,308,824.86			122,144,894.95
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			127,531,046.69			123,723,195.00
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)			999,656.40			972,214.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			9,209,201.95
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			999,656.40			9,209,201.95
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])			1,846,098.11			488,483.40
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			129,377,144.80			124,211,678.40
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)			999,656.40			8,720,718.55
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			129,377,144.80			
b. State Subventions (Line D8)			999,656.40			
c. Less: Excluded Appropriations (Line C23)			10,117,452.58			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			120,259,348.62			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			5,950,523.76			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			120,259,348.62			122,144,894.95
12. Appropriations Subject to the Limit (Line D9d)			120,259,348.62			

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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) 8,142,517.84
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) 164,793,515.04

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.94%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 11,332,007.31
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,781,242.46

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	65,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	55,431.36
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)	1,146,606.58
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)	31,184.80
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)	14,412,372.51
9. Carry-Forward Adjustment (Part IV, Line F)	747,938.48
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,160,310.99
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	115,232,601.91
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,290,112.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,394,728.63
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,571,577.49
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,311,643.34
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)	3,685,318.55
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)	91,927.85
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	22,064,052.89
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)	600,086.54
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)	1,757,960.23
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	786,088.65
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,436,754.40
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,795,321.47
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)	199,018,174.42
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)	7.24%
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)	7.62%

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)	14,412,372.51
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,381,339.95
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 (7.56%) times Part III, Line B19); zero if negative	747,938.48
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.56%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	747,938.48
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)	747,938.48

Approved
indirect
cost rate: 7.56%

Highest
rate used
in any
program: 7.56%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,161,642.71	87,820.18	7.56%
01	3182	265.06	20.04	7.56%
01	3310	7,220,183.93	158,698.00	2.20%
01	3315	136,915.78	3,714.00	2.71%
01	3385	77,517.62	4,153.00	5.36%
01	3550	28,634.62	1,431.73	5.00%
01	4035	220,466.06	16,667.23	7.56%
01	4127	58,200.00	4,399.92	7.56%
01	4203	74,022.94	1,480.46	2.00%
01	6266	439,009.77	33,189.14	7.56%
01	6387	394,531.55	29,826.59	7.56%
01	6520	68,531.06	4,387.00	6.40%
01	7311	16,944.12	1,280.98	7.56%
01	7510	2,027.43	153.27	7.56%
01	8150	8,035,479.67	607,482.26	7.56%
11	6391	722,148.65	36,107.43	5.00%
12	6105	4,246,655.91	321,047.00	7.56%
13	5310	2,795,321.47	149,549.70	5.35%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		181,127.89	181,127.89
2. State Lottery Revenue	8560	1,731,730.12		871,747.91	2,603,478.03
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)		1,731,730.12	0.00	1,052,875.80	2,784,605.92
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,110,452.75		0.00	1,110,452.75
2. Classified Salaries	2000-2999	227.26		0.00	227.26
3. Employee Benefits	3000-3999	621,050.11		0.00	621,050.11
4. Books and Supplies	4000-4999	0.00		94,720.77	94,720.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			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)		1,731,730.12	0.00	94,720.77	1,826,450.89
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	958,155.03	958,155.03
D. COMMENTS:					

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

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

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)	0.00	0.00	1,186.62	1,077,454.06	23,284,215.57	631,271.34	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	435.50		27.90	60.32	712.00	712.00	
3100 Alternative Schools	9.50		2.50		15.96	15.96	
3200 Continuation Schools	2.00		1.50		7.28	7.28	
3300 Independent Study Centers	10.63				2.08	2.08	
3400 Opportunity Schools	1.00				1.00	1.00	
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	5.10				6.00	6.00	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	14.85			77.66	68.41	68.41	
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services	15.48						
8500 Child Care and Development Services	1.00						
Other Funds							
-- Adult Education (Fund 11)					2.13		
-- Child Development (Fund 12)	27.25		3.00	1.00	71.01	71.01	
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	522.31	0.00	34.90	138.98	885.87	883.74	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	112,847,523.83	19,691,393.66	132,538,917.49	11,721,766.91		144,260,684.40
3100	Alternative Schools	2,177,107.25	430,978.30	2,608,085.55	230,659.58		2,838,745.13
3200	Continuation Schools	575,937.79	196,598.82	772,536.61	68,323.28		840,859.89
3300	Independent Study Centers	1,439,330.16	56,156.52	1,495,486.68	132,261.12		1,627,747.80
3400	Opportunity Schools	155,691.75	26,998.33	182,690.08	16,157.15		198,847.23
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	2,057,812.16	161,989.97	2,219,802.13	196,319.72		2,416,121.85
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	87,222.93	0.00	87,222.93	7,714.01		94,936.94
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	43,428,308.31	2,449,021.23	45,877,329.54	4,057,399.69		49,934,729.23
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	3,311,643.34	0.00	3,311,643.34	292,882.36		3,604,525.70
8500	Child Care and Development Services	420,828.41	0.00	420,828.41	37,218.14		458,046.55
Other Costs							
----	Food Services					96,415.97	96,415.97
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					13,675.08	13,675.08
----	Other Outgo					3,255,537.02	3,255,537.02
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,980,990.76	1,980,990.76	1,237,237.09		3,218,227.85
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(629,335.13)		(629,335.13)
----	Total General Fund and Charter Schools Funds Expenditures	166,501,405.93	24,994,127.59	191,495,533.52	17,368,603.92	3,365,628.07	212,229,765.51

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	83,352,758.42	4,971,776.08	2,751,842.39	11,629,038.01	8,067,432.84	463,793.45	1,571,577.49			19,305.15	0.00	112,847,523.83
3100	Alternative Schools	1,759,333.62	0.00	0.00	417,773.63	0.00	0.00	0.00			0.00	0.00	2,177,107.25
3200	Continuation Schools	303,576.94	0.00	0.00	272,360.85	0.00	0.00	0.00			0.00	0.00	575,937.79
3300	Independent Study Centers	1,439,330.16	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,439,330.16
3400	Opportunity Schools	155,691.75	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	155,691.75
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	1,823,915.67	213,148.31	0.00	20,748.18	0.00	0.00	0.00			0.00	0.00	2,057,812.16
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	87,222.93	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	87,222.93
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	32,541,262.74	2,041,728.48	0.00	0.00	7,169,806.63	1,675,510.46	0.00			0.00	0.00	43,428,308.31
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		3,311,643.34	0.00	0.00	0.00	3,311,643.34
8500	Child Care and Development Services	356,958.63	0.00	0.00	13,596.00	50,273.78	0.00		0.00	0.00	0.00	0.00	420,828.41
Total Direct Charged Costs		121,820,050.86	7,226,652.87	2,751,842.39	12,353,516.67	15,307,513.25	2,139,303.91	1,571,577.49	3,311,643.34	0.00	19,305.15	0.00	166,501,405.93

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	468,584.46	19,222,809.20	0.00	19,691,393.66
3100	Alternative Schools	85.00	430,893.30	0.00	430,978.30
3200	Continuation Schools	51.00	196,547.82	0.00	196,598.82
3300	Independent Study Centers	0.00	56,156.52	0.00	56,156.52
3400	Opportunity Schools	0.00	26,998.33	0.00	26,998.33
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	161,989.97	0.00	161,989.97
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	602,065.64	1,846,955.59	0.00	2,449,021.23
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	55,984.94	0.00	55,984.94
- -	Child Development (Fund 12)	7,854.58	1,917,151.24	0.00	1,925,005.82
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		1,078,640.68	23,915,486.91	0.00	24,994,127.59

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)	3,740,749.91
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	65,900.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,410,046.70
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,781,242.46
5	Total Central Administration Costs in General Fund and Charter Schools Funds	17,997,939.07
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	166,501,405.93
2	Total Allocated Costs (from Form PCR, Column 2, Total)	24,994,127.59
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	191,495,533.52
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	786,088.65
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,436,754.40
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,785,700.90
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,008,543.95
D.	Total Direct Charged and Allocated Costs (B3 + C5)	203,504,077.47
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.84%

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)	96,415.97				96,415.97
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			13,675.08		13,675.08
Other Outgo (Objects 1000 - 7999)				3,255,537.02	3,255,537.02
Total Other Costs	96,415.97	0.00	13,675.08	3,255,537.02	3,365,628.07

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Tri-City (BX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	15,466,509.00	15,466,509.00	0.00%
2. Local Special Education Property Taxes	1,046,487.00	1,046,487.00	0.00%
3. Applicable Excess ERAF	0.00	1,642,745.00	New
4. Total Base Apportionment, Taxes, and Excess ERAF	16,512,996.00	18,155,741.00	9.95%
B. Program Specialist/Regionalized Services Apportionment	376,221.00	376,221.00	0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	277,200.00	277,200.00	0.00%
E. Out of Home Care Apportionment	70,752.00	70,752.00	0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	17,237,169.00	18,879,914.00	9.53%
I. Mental Health Apportionment	1,642,745.00		-100.00%
J. Federal IDEA Local Assistance Grants - Preschool	4,466,780.00	4,466,780.00	0.00%
K. Federal IDEA - Section 619 Preschool	120,921.00	120,921.00	0.00%
L. Other Federal Discretionary Grants	74,700.00	74,700.00	0.00%
M. Other Adjustments	1,000.00	1,000.00	0.00%
N. Total SELPA Revenues (Sum lines H through M)	23,543,315.00	23,543,315.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Culver City Unified (BX00)	9,866,444.00	9,866,444.00	0.0%
Beverly Hills Unified (BX01)	3,474,182.00	3,474,182.00	0.0%
Santa Monica-Malibu Unified (BX03)	10,202,689.00	10,202,689.00	0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	23,543,315.00	23,543,315.00	0.00%
Preparer Name: Sean Kearney			
Title: Director of Fiscal Services - Culver City Unified School District (SELPA Administrative Unit)			
Phone: (310) 842-4220			

Current LEA:	19-64980-0000000 Santa Monica-Malibu Unified	
Selected SELPA:	BX	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
BX	Tri-City	

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

19 64980 0000000
Form SIAA
D8AFUGY4NA(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due	Due
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	62,392.93	0.00	0.00	(629,335.13)				
Other Sources/Uses Detail					438,501.02	2,638,501.02		
Fund Reconciliation							0.00	0.00
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	1,041.44	0.00	36,107.43	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	138,964.07	0.00	443,678.00	0.00				
Other Sources/Uses Detail					1,200,000.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(205,760.93)	149,549.70	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	3,362.49	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	205,760.93	(205,760.93)	629,335.13	(629,335.13)	2,638,501.02	2,638,501.02	0.00	0.00

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

19 64980 0000000
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D8AFUGY4NA(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,288.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,656,883.39	0.00	0.00	55,404.06	814,236.63	10,746,947.71		14,273,471.79
2000-2999	Classified Salaries	1,423,622.04	0.00	0.00	0.00	0.00	7,911,831.35		9,335,453.39
3000-3999	Employee Benefits	1,815,272.70	0.00	0.00	22,113.56	352,175.78	8,755,191.09		10,944,753.13
4000-4999	Books and Supplies	200,689.27	0.00	0.00	0.00	0.00	151,901.27		352,590.54
5000-5999	Services and Other Operating Expenditures	152,215.16	0.00	0.00	0.00	0.00	8,356,001.15		8,508,216.31
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	13,823.15	0.00	0.00	0.00	0.00	0.00		13,823.15
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	6,262,505.71	0.00	0.00	77,517.62	1,166,412.41	35,921,872.57	0.00	43,428,308.31
7310	Transfers of Indirect Costs	170,952.00	0.00	0.00	0.00	0.00	0.00		170,952.00
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	2,449,021.31							2,449,021.31
	Total Indirect Costs and PCR Allocations	2,619,973.31	0.00	0.00	0.00	0.00	0.00	0.00	2,619,973.31
	TOTAL COSTS	8,882,479.02	0.00	0.00	77,517.62	1,166,412.41	35,921,872.57	0.00	46,048,281.62
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	173,740.44	0.00	0.00	0.00	210,030.01	0.00		383,770.45
2000-2999	Classified Salaries	59,571.95	0.00	0.00	0.00	0.00	4,298,908.83		4,358,480.78
3000-3999	Employee Benefits	97,051.07	0.00	0.00	0.00	95,638.19	2,544,792.53		2,737,481.79
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	471,468.00		471,468.00
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	330,363.46	0.00	0.00	0.00	305,668.20	7,315,169.36	0.00	7,951,201.02
7310	Transfers of Indirect Costs	162,412.00	0.00	0.00	0.00	0.00	0.00		162,412.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	162,412.00	0.00	0.00	0.00	0.00	0.00	0.00	162,412.00
	TOTAL BEFORE OBJECT 8980	492,775.46	0.00	0.00	0.00	305,668.20	7,315,169.36	0.00	8,113,613.02
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,208,785.71
	TOTAL COSTS								2,904,827.31

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

19 64980 0000000
Report SEMA
D8AFUGY4NA(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,483,142.95	0.00	0.00	55,404.06	604,206.62	10,746,947.71		13,889,701.34
2000-2999	Classified Salaries	1,364,050.09	0.00	0.00	0.00	0.00	3,612,922.52		4,976,972.61
3000-3999	Employee Benefits	1,718,221.63	0.00	0.00	22,113.56	256,537.59	6,210,398.56		8,207,271.34
4000-4999	Books and Supplies	200,689.27	0.00	0.00	0.00	0.00	151,901.27		352,590.54
5000-5999	Services and Other Operating Expenditures	152,215.16	0.00	0.00	0.00	0.00	7,884,533.15		8,036,748.31
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	13,823.15	0.00	0.00	0.00	0.00	0.00		13,823.15
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	5,932,142.25	0.00	0.00	77,517.62	860,744.21	28,606,703.21	0.00	35,477,107.29
7310	Transfers of Indirect Costs	8,540.00	0.00	0.00	0.00	0.00	0.00		8,540.00
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	2,449,021.31							2,449,021.31
	Total Indirect Costs and PCR Allocations	2,457,561.31	0.00	0.00	0.00	0.00	0.00	0.00	2,457,561.31
	TOTAL BEFORE OBJECT 8980	8,389,703.56	0.00	0.00	77,517.62	860,744.21	28,606,703.21	0.00	37,934,668.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,208,785.71
	TOTAL COSTS								43,143,454.31
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	53,238.85	0.00	0.00	0.00	0.00	0.00		53,238.85
2000-2999	Classified Salaries	988,848.14	0.00	0.00	0.00	0.00	585.46		989,433.60
3000-3999	Employee Benefits	579,784.82	0.00	0.00	0.00	0.00	212.10		579,996.92
4000-4999	Books and Supplies	87,799.15	0.00	0.00	0.00	0.00	0.00		87,799.15
5000-5999	Services and Other Operating Expenditures	60,716.56	0.00	0.00	0.00	0.00	0.00		60,716.56
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	13,823.15	0.00	0.00	0.00	0.00	0.00		13,823.15
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,784,210.67	0.00	0.00	0.00	0.00	797.56	0.00	1,785,008.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,784,210.67	0.00	0.00	0.00	0.00	797.56	0.00	1,785,008.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,208,785.71

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)								24,382,101.48
	TOTAL COSTS								31,375,895.42

* 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	35,292,603.61	24,766,318.19
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)	35,292,603.61	24,766,318.19

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	1,290.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	1,290.00

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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: Tri-City (BX)

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:

Decrease in enrollment of children with disabilities

Decrease in RTC, NPS and NPA costs due to students who have exited

Total exempt reductions

State and Local	Local Only
54,717.21	54,717.21
775,153.93	775,153.93
829,871.14	829,871.14

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)

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SELPA: Tri-City (BX)

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

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

If (b) is greater than (a).

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

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

If (b) is less than (a).

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

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

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

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

19 64980 0000000
Report SEMA
D8AFUGY4NA(2022-23)

SELPA: Tri-City (BX)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.
 - a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
 - Add/Less: Adjustments required for MOE calculation
 - Comparison year's expenditures, adjusted for MOE calculation
 - Less: Exempt reduction(s) for SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from state and local sources

- 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.

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
46,048,281.62		
2,904,827.31		
43,143,454.31	35,292,603.61	
	0.00	
	35,292,603.61	
	829,871.14	
	0.00	
43,143,454.31	34,462,732.47	8,680,721.84

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.
 - a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
 - Add/Less: Adjustments required for MOE calculation
 - Comparison year's expenditures, adjusted for MOE calculation
 - Less: Exempt reduction(s) from SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from state and local sources
 - d. Special education unduplicated pupil count
 - e. Per capita state and local expenditures (A2c/A2d)

Actual FY 2022-23	Comparison Year FY 2021-22	Difference
46,048,281.62		
2,904,827.31		
43,143,454.31	35,292,603.61	
	0.00	
	35,292,603.61	
	829,871.14	
	0.00	
43,143,454.31	34,462,732.47	
1,288.00	1,290.00	
33,496.47	26,715.30	6,781.17

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

19 64980 0000000
Report SEMA
D8AFUGY4NA(2022-23)

SELPA: Tri-City (BX)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2022-23	FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	31,375,895.42	25,596,189.33	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,596,189.33	
Less: Exempt reduction(s) from SECTION 1		829,871.14	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	31,375,895.42	24,766,318.19	6,609,577.23

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

	Actual	Comparison Year	
	FY 2022-23	FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	31,375,895.42	26,797,457.75	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		26,797,457.75	
Less: Exempt reduction(s) from SECTION 1		829,871.14	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	31,375,895.42	25,967,586.61	
b. Special education unduplicated pupil count	1,288.00	1,249.00	
c. Per capita local expenditures(B2a/ B2b)	24,360.17	20,790.70	3,569.47

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.

Caryl Hall

Contact Name

Accountant

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Telephone Number

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

SELPA: Tri-City (BX)

Title

Email Address

SELPA: Tri-City (BX)

Object Code	Description	Culver City Unified (BX00)	Beverly Hills Unified (BX01)	Santa Monica-Malibu Unified (BX03)	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	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	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	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00

SELPA: Tri-City (BX)

Object Code	Description	Culver City Unified (BX00)	Beverly Hills Unified (BX01)	Santa Monica-Malibu Unified (BX03)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	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	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	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)

19 64980 0000000
Report SEMB
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,288.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,087,022.00	0.00	0.00	47,699.00	834,733.00	10,299,624.00		13,269,078.00
2000-2999	Classified Salaries	1,597,382.00	0.00	0.00	0.00	0.00	8,858,646.00		10,456,028.00
3000-3999	Employee Benefits	1,881,988.00	0.00	0.00	20,587.00	375,011.00	10,323,387.00		12,600,973.00
4000-4999	Books and Supplies	297,853.00	0.00	0.00	0.00	54,149.00	1,175.00		353,177.00
5000-5999	Services and Other Operating Expenditures	496,309.00	0.00	0.00	0.00	0.00	3,584,180.00		4,080,489.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	15,060.00	0.00	0.00	0.00	0.00	0.00		15,060.00
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	6,375,614.00	0.00	0.00	68,286.00	1,263,893.00	33,067,012.00	0.00	40,774,805.00
7310	Transfers of Indirect Costs	228,126.00	0.00	0.00	0.00	0.00	0.00		228,126.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	228,126.00	0.00	0.00	0.00	0.00	0.00	0.00	228,126.00
	TOTAL COSTS	6,603,740.00	0.00	0.00	68,286.00	1,263,893.00	33,067,012.00	0.00	41,002,931.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	1,927,237.00	0.00	0.00	47,699.00	637,524.00	10,299,624.00		12,912,084.00
2000-2999	Classified Salaries	1,597,382.00	0.00	0.00	0.00	0.00	4,040,985.00		5,638,367.00
3000-3999	Employee Benefits	1,810,723.00	0.00	0.00	20,587.00	270,176.00	6,992,999.00		9,094,485.00
4000-4999	Books and Supplies	297,853.00	0.00	0.00	0.00	54,149.00	1,175.00		353,177.00
5000-5999	Services and Other Operating Expenditures	149,700.00	0.00	0.00	0.00	0.00	3,584,180.00		3,733,880.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	15,060.00	0.00	0.00	0.00	0.00	0.00		15,060.00
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	5,797,955.00	0.00	0.00	68,286.00	961,849.00	24,918,963.00	0.00	31,747,053.00
7310	Transfers of Indirect Costs	11,397.00	0.00	0.00	0.00	0.00	0.00		11,397.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	11,397.00	0.00	0.00	0.00	0.00	0.00	0.00	11,397.00
	TOTAL BEFORE OBJECT 8980	5,809,352.00	0.00	0.00	68,286.00	961,849.00	24,918,963.00	0.00	31,758,450.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								6,933,755.00
	TOTAL COSTS								38,692,205.00
	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)

19 64980 0000000
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D8AFUGY4NA(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	53,086.00	0.00	0.00	0.00	0.00	0.00		53,086.00
2000-2999	Classified Salaries	1,037,223.00	0.00	0.00	0.00	0.00	0.00		1,037,223.00
3000-3999	Employee Benefits	661,969.00	0.00	0.00	0.00	0.00	0.00		661,969.00
4000-4999	Books and Supplies	126,853.00	0.00	0.00	0.00	0.00	0.00		126,853.00
5000-5999	Services and Other Operating Expenditures	85,700.00	0.00	0.00	0.00	0.00	0.00		85,700.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	15,060.00	0.00	0.00	0.00	0.00	0.00		15,060.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,979,891.00	0.00	0.00	0.00	0.00	0.00	0.00	1,979,891.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,979,891.00	0.00	0.00	0.00	0.00	0.00	0.00	1,979,891.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								6,933,755.00
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)								21,442,025.00
	TOTAL COSTS								30,355,671.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,288.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,656,883.39	0.00	0.00	55,404.06	814,236.63	10,746,947.71	0.00		14,273,471.79
2000-2999	Classified Salaries	1,423,622.04	0.00	0.00	0.00	0.00	7,911,831.35	0.00		9,335,453.39
3000-3999	Employee Benefits	1,815,272.70	0.00	0.00	22,113.56	352,175.78	8,755,191.09	0.00		10,944,753.13
4000-4999	Books and Supplies	200,689.27	0.00	0.00	0.00	0.00	151,901.27	0.00		352,590.54
5000-5999	Services and Other Operating Expenditures	152,215.16	0.00	0.00	0.00	0.00	8,356,001.15	0.00		8,508,216.31
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	13,823.15	0.00	0.00	0.00	0.00	0.00	0.00		13,823.15
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	6,262,505.71	0.00	0.00	77,517.62	1,166,412.41	35,921,872.57	0.00	0.00	43,428,308.31
7310	Transfers of Indirect Costs	170,952.00	0.00	0.00	0.00	0.00	0.00	0.00		170,952.00
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)	2,449,021.31								2,449,021.31
	Total Indirect Costs	170,952.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170,952.00
	TOTAL COSTS	6,433,457.71	0.00	0.00	77,517.62	1,166,412.41	35,921,872.57	0.00	0.00	43,599,260.31
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	173,740.44	0.00	0.00	0.00	210,030.01	0.00	0.00		383,770.45
2000-2999	Classified Salaries	59,571.95	0.00	0.00	0.00	0.00	4,298,908.83	0.00		4,358,480.78
3000-3999	Employee Benefits	97,051.07	0.00	0.00	0.00	95,638.19	2,544,792.53	0.00		2,737,481.79
4000-4999	Books and Supplies	0.00	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	471,468.00	0.00		471,468.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		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	330,363.46	0.00	0.00	0.00	305,668.20	7,315,169.36	0.00	0.00	7,951,201.02
7310	Transfers of Indirect Costs	162,412.00	0.00	0.00	0.00	0.00	0.00	0.00		162,412.00
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	162,412.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162,412.00
	TOTAL BEFORE OBJECT 8980	492,775.46	0.00	0.00	0.00	305,668.20	7,315,169.36	0.00	0.00	8,113,613.02
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									5,208,785.71
	TOTAL COSTS									2,904,827.31

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

19 64980 0000000
Report SEMB
D8AFUGY4NA(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,483,142.95	0.00	0.00	55,404.06	604,206.62	10,746,947.71	0.00		13,889,701.34
2000-2999	Classified Salaries	1,364,050.09	0.00	0.00	0.00	0.00	3,612,922.52	0.00		4,976,972.61
3000-3999	Employee Benefits	1,718,221.63	0.00	0.00	22,113.56	256,537.59	6,210,398.56	0.00		8,207,271.34
4000-4999	Books and Supplies	200,689.27	0.00	0.00	0.00	0.00	151,901.27	0.00		352,590.54
5000-5999	Services and Other Operating Expenditures	152,215.16	0.00	0.00	0.00	0.00	7,884,533.15	0.00		8,036,748.31
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	13,823.15	0.00	0.00	0.00	0.00	0.00	0.00		13,823.15
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	5,932,142.25	0.00	0.00	77,517.62	860,744.21	28,606,703.21	0.00	0.00	35,477,107.29
7310	Transfers of Indirect Costs	8,540.00	0.00	0.00	0.00	0.00	0.00	0.00		8,540.00
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)	2,449,021.31								2,449,021.31
	Total Indirect Costs	8,540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,540.00
	TOTAL BEFORE OBJECT 8980	5,940,682.25	0.00	0.00	77,517.62	860,744.21	28,606,703.21	0.00	0.00	35,485,647.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									5,208,785.71
	TOTAL COSTS									40,694,433.00
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	53,238.85	0.00	0.00	0.00	0.00	0.00	0.00		53,238.85
2000-2999	Classified Salaries	988,848.14	0.00	0.00	0.00	0.00	585.46	0.00		989,433.60
3000-3999	Employee Benefits	579,784.82	0.00	0.00	0.00	0.00	212.10	0.00		579,996.92
4000-4999	Books and Supplies	87,799.15	0.00	0.00	0.00	0.00	0.00	0.00		87,799.15
5000-5999	Services and Other Operating Expenditures	60,716.56	0.00	0.00	0.00	0.00	0.00	0.00		60,716.56
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	13,823.15	0.00	0.00	0.00	0.00	0.00	0.00		13,823.15
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,784,210.67	0.00	0.00	0.00	0.00	797.56	0.00	0.00	1,785,008.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,784,210.67	0.00	0.00	0.00	0.00	797.56	0.00	0.00	1,785,008.23

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)									5,208,785.71
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)									24,382,101.48
	TOTAL COSTS									31,375,895.42

* 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: Tri-City (BX)

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)

19 64980 0000000
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D8AFUGY4NA(2022-23)

SELPA: **Tri-City (BX)**

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:			

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

19 64980 0000000
Report SEMB
D8AFUGY4NA(2022-23)

SELPA: Tri-City (BX)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.
- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
41,002,931.00		
2,310,726.00		
38,692,205.00	40,694,433.00	
	(2,449,021.23)	
	38,245,411.77	
	0.00	
	0.00	
38,692,205.00	38,245,411.77	446,793.23

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.
- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)
- If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
41,002,931.00		
2,310,726.00		
38,692,205.00	40,694,433.00	
	(2,449,021.23)	
	38,245,411.77	
	0.00	
	0.00	
38,692,205.00	38,245,411.77	
1,288.00	1,288.00	
30,040.53	29,693.64	346.89

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

SELPA: Tri-City (BX)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison	
	FY 2023-24	Year	Difference
		FY 2022-23	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	30,355,671.00	31,375,895.42	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		31,375,895.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,355,671.00	31,375,895.42	(1,020,224.42)
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	
	FY 2023-24	Year	Difference
		FY 2018-19	
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	30,355,671.00	26,797,457.75	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		26,797,457.75	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,355,671.00	26,797,457.75	
b. Special education unduplicated pupil count	1,288.00	1,249.00	
c. Per capita local expenditures (B2a/B2b)	23,568.07	21,455.13	2,112.94
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.			

Caryl Hall

Contact Name

Accountant

Title

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Telephone Number

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Email Address

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

SELPA: Tri-City (BX)

Object Code	Description	Culver City Unified (BX00)	Beverly Hills Unified (BX01)	Santa Monica-Malibu Unified (BX03)	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	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	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	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

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

SELPA: Tri-City (BX)

Object Code	Description	Culver City Unified (BX00)	Beverly Hills Unified (BX01)	Santa Monica-Malibu Unified (BX03)	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	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1100 0 Lottery: Unrestricted

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	0.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	1,731,730.12
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,731,730.12
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	1,110,452.75
Classified Salaries	2000-2999	227.26
Employee Benefits	3000-3999	621,050.11
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,731,730.12
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,731,730.12
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1100 0 Lottery: Unrestricted

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	0.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	1,731,730.12
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,731,730.12
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	1,110,452.75
Classified Salaries	2000-2999	227.26
Employee Benefits	3000-3999	621,050.11
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,731,730.12
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,731,730.12
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1100 0 Lottery: Unrestricted

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	0.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	1,731,730.12
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,731,730.12
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	0.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	1,731,730.12
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,731,730.12
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,731,730.12
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1100 0 Lottery: Unrestricted

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	0.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	1,731,730.12
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,731,730.12
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	0.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	1,731,730.12
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,731,730.12
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,731,730.12
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,892,252.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,892,252.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	1,892,252.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,892,252.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,892,252.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,892,252.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,892,252.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	1,892,252.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,892,252.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,892,252.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,892,252.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,892,252.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	1,892,252.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,892,252.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,892,252.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,892,252.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,892,252.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	1,892,252.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,892,252.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,892,252.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 8150 0 Ongoing & Major Maintenance Account (RMA: Education Code
Section 17070.75)

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	0.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	8,671,351.58
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		8,671,351.58
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	3,903,357.92
Employee Benefits	3000-3999	1,944,019.33
Books and Supplies	4000-4999	704,053.99
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	1,484,048.43
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	28,389.65
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	607,482.26
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		8,671,351.58
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		8,035,479.67
Indirect Costs (Objects 7310 and 7350)		607,482.26
Indirect Costs divided by Eligible Expenditures		7.56%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 8150 0 Ongoing & Major Maintenance Account (RMA: Education Code
Section 17070.75)

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	0.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	8,671,351.58
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		8,671,351.58
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	3,903,357.92
Employee Benefits	3000-3999	1,944,019.33
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		704,053.99
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	13,038.76
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	1,048,358.76
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		363,152.10
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		59,498.81
Capital Outlay	6000-6999	28,389.65
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	607,482.26
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		8,671,351.58
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		8,035,479.67
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Indirect Costs divided by Eligible Expenditures		7.56%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 8150 0 Ongoing & Major Maintenance Account (RMA: Education Code
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Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	0.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	8,671,351.58
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		8,671,351.58
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	0.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	607,482.26
Plant Services	8000-8999	8,063,869.32
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		8,671,351.58
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		8,035,479.67
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Indirect Costs divided by Eligible Expenditures		7.56%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 8150 0 Ongoing & Major Maintenance Account (RMA: Education Code
Section 17070.75)

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	0.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	8,671,351.58
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		8,671,351.58
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	0.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library , Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	607,482.26
Plant Services	8000-8999	8,063,869.32
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		8,671,351.58
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		8,035,479.67
Indirect Costs (Objects 7310 and 7350)		607,482.26
Indirect Costs divided by Eligible Expenditures		7.56%

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

Santa Monica-Malibu Unified

Los Angeles 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)

WWC - 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)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
13	0000	(\$45,067.00)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 13		(\$45,067.00)
21	0000	(\$9,064,588.00)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 21		(\$9,064,588.00)
25	0000	(\$298,522.56)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 25		(\$298,522.56)
40	0000	(\$589,286.80)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 40		(\$589,286.80)
51	0000	(\$2,622,394.00)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 51		(\$2,622,394.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
13	0000	9790	(\$45,067.00)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.			
21	0000	9790	(\$9,064,588.00)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.			
25	0000	9790	(\$298,522.56)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.			
40	0000	9790	(\$589,286.80)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.			
51	0000	9790	(\$2,622,394.00)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.			

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

Santa Monica-Malibu Unified

Los Angeles 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

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
08-0000-0-0000-0000-9110	08	0000	\$6.27
Explanation: This has been corrected and zero'd out as indicated in the entry with a net amount of 0.00 in the ending fund balance for this Fund and Resource.			
08-0000-0-0000-0000-9200	08	0000	(\$6.27)
Explanation: This has been corrected and zero'd out as indicated in the entry with a net amount of 0.00 in the ending fund balance for this Fund and Resource.			
08-0000-0-0000-0000-9790	08	0000	\$0.00
Explanation: This has been corrected and zero'd out as indicated in the entry with a net amount of 0.00 in the ending fund balance for this Fund and Resource.			
08-0000-0-0000-0000-979Z	08	0000	\$0.00
Explanation: This has been corrected and zero'd out as indicated in the entry with a net amount of 0.00 in the ending fund balance for this Fund and Resource.			

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
13	0000	(\$45,067.00)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 13		(\$45,067.00)
21	0000	(\$9,064,588.00)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 21		(\$9,064,588.00)
25	0000	(\$298,522.56)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 25		(\$298,522.56)
40	0000	(\$589,286.80)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 40		(\$589,286.80)
51	0000	(\$2,622,394.00)
Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.		
Total of negative resource balances for Fund 51		(\$2,622,394.00)

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

FUND	RESOURCE	OBJECT	VALUE
13	0000	9790	(\$45,067.00)

Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.

21	0000	9790	(\$9,064,588.00)
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Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.

25	0000	9790	(\$298,522.56)
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Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.

40	0000	9790	(\$589,286.80)
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Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.

51	0000	9790	(\$2,622,394.00)
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Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:**Exception**

FUND	RESOURCE	VALUE
11	0000	(\$15,832.01)

Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.

13	0000	(\$14,947.03)
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Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.

25	0000	(\$82,939.06)
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Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.

51	0000	(\$348,747.00)
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Explanation: This warning is a result of the GASB 31 Fair Market Value Adjustment to Cash in County Treasure for the year ending 6/30/2023. The entry was booked to resource 0000 in order to maintain the integrity of the program resources that have revenue and expenditure postings. Therefore, the resource 0000 is negative as no other (program revenue and expense) activity is booked for this resource resulting in a negative resource 0000.

SUPPLEMENTAL CHECKS

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 warning is an erroneous system error fault that does not exist. Form ICR Exhibit A clearly shows that none of the District's indirect cost rates exceed the LEAs approved indirect cost rate. This is a system glitch.