

2022-2023
UNAUDITED ACTUALS
SEPTEMBER 12, 2023





About Us

The Meniffee Union School District has roots dating back to the 1800s. The first schoolhouse was built in 1883 by some of the local men in the area. It was a small building with benches for seats and a table and chair for the instructor. This school was located next to the Old San Diego County Rd., about half a mile south of Newport Rd. on Bradley Rd.

On March 31, 1890, the old "Antelope School," under the purview of the San Diego School District, received one and a half acres of land from William W. Snoddy for the new school site on the southwest corner of Newport and Bradley Roads. This 1890 building had a spacious entry on the north, a large glass room on the west, another large room on the east and a stage in between. The Vale Union High School used this east room beginning in 1891.

The first Paloma School, was located on the north side of Scott Road about one half-mile east of Briggs Road. This building was later moved east to one of the Holland places on Scott Road. In the diary of George Davenport, the new Everton School is mentioned. The school was opened September 14, 1891. It is believed that the name Everton was changed to Antelope. Antelope School was used until the highway was improved to make Highway 395. The Antelope building was later moved to Briggs and Holland Roads where it fell into disrepair. No classes were held at this site. The second Paloma school, was located at Garbani and Leon Roads in the early 1890s and then moved to the Antelope site. Antelope and Meniffee graduates attended Perris Union High School. For a short time, Antelope children attended the Meniffee School on Newport until the new Meniffee School on Garbani (now Garbani Road) opened in 1952.

The Meniffee and Antelope School Districts unionized in December 1951 and resolved that the new school district should be called "Meniffee Union Elementary School District," according to the Meniffee school board minutes dated December 7, 1951.



The Meniffee Union School District is growing rapidly. In 1981, there were 301 students registered in the District. By 1985, the number had increased to 700, and today the District serves over 11,440 students from preschool through grade eight at 1 preschool, 11 elementary schools, 1 K-8 school, a K-8 Virtual School, 3 middle schools and a robust Independent Study program.

To address the rapid increase in student population, substantial improvements have been made to the Meniffee Valley Middle School campus. Kathryn Newport Middle School is now under construction in the Audie Murphy Ranch community, and an additional elementary school will be built on the east side of Interstate 215.



Governing Board Goals for 2022–23

In accordance with our District's Local Control Accountability Plan to maximizing student learning, the 2022–2023 Governing Board goals reflect the following priorities:

2022-23 District Goals

Goal 1 – Meniffee Union School District will be culturally responsive to our community and serve the learning community in a safe, supportive, and engaging environment

Goal 2 – Meniffee Union School District will ensure all students experience a high-quality, standards-aligned education to increase academic achievement

Goal 3 – Meniffee Union School District will improve effectiveness and equity through alignment of district systems and structures

Goal 4 – Meniffee Union School District will evaluate and enhance safety protocols and procedures.

Goal 5 – Meniffee Union School District will evaluate the viability of unification.



Vision, Mission & Equity

VISION

Engaging Young Minds for Limitless Futures

MISSION

To inspire learning, exploration, and imagination

EQUITY STATEMENT

To ensure equity in all educational practices and outcomes, Meniffee Union School District will intentionally provide opportunities and access, so students, families, and staff are valued, supported, seen, and included across our school communities.



GOVERNING BOARD

Mr. Morgan Singleton II, President

Mr. Xavier Padilla, Vice President

Mr. J. Kyle Root, Clerk

Mrs. Jacquelyn A. Johansen, Deputy Clerk

Mr. Robert O'Donnell, Member



District Administration

Dr. Jennifer Root, Superintendent

Marc Bommarito, Assistant Superintendent of Business

Charles Newman, Assistant Superintendent of Educational Services

Chad McGough, Assistant Superintendent of Personnel

Jennifer Baker, Director of Curriculum, Instruction & Accountability

Jessica Gomez, Director of Continuous Improvement & Accountability

Paulo Azevedo, Executive Director of Facilities & Operational Services

Dr. Julie Hong, Director of Special Education

Getahun Woldie, Director of Fiscal Services

Jennifer Pelerine, Assistant Director of Fiscal Services

Dawn Perea, Payroll Supervisor

Nora Marquez, Director of Purchasing

Kristina Lyman, Director of Personnel

Linda Contreras, Personnel Supervisor

Melinda Conde, Director of Student Success Services

Kara McGee, Director of Risk Management

Jim Sellers, Director of Facilities

Kyle Dee, Assistant Director of Facilities

Dr. John Morgan, Director of Technology

Adriana Lopez, Director of Nutrition Services

Kamilah Williams, Assistant Director of Nutrition Services

Priscilla Moreno, Nutrition Services Field Supervisor

Annette Dochstader, Transportation Supervisor

Kevin Feddock, Maintenance & Operation Supervisor

Cheryl Frye, Curriculum & Instruction Coordinator



Jennifer Thomas, Technology Coordinator

Stephen Radelicki, Technology Support Supervisor

Jesse Ramirez, Director of Expanded Learning

Josue Reyna, Director of Communications & Community Engagement

Carolyn Montoney, Special Education Coordinator

MUSD SCHOOL ADMINISTRATORS AND KEY STAFF

CKE	Callie Kirkpatrick Elementary (104) 28800 Reviere Dr Menifee CA 92584 951-672-6420 Fax 672-6423 Mrs. Julie Makapugay, Principal X22085 Ms. Kimberly Curry, Expanded Learning Admin X22089 Mrs. Rosalie (Rosie) Bense, Secretary II Ms. Selena Barard, Office Clerk Ms. Brittney Stewart, Office Clerk (AM) Mrs. Karina Ortega, Office Clerk	OME	Oak Meadows Elementary (107) 28600 Poinsettia St Murrieta CA 92563 951-246-4210 Mrs. Jill Hollon, Principal X25085 Ms. Sue Di Bernardo, Asst. Principal (Interim at OME) X25084 Mrs. Janine Hommel, Expanded Learning Admin X25089 TBD, Secretary II X25005 Mrs. Claudia Godinez, Office Clerk Mrs. Johana Mancera, Office Clerk Mrs. Raquel Vizcaino Palacios, Office Clerk
CWM	Chester W. Morrison Elementary (103) 30250 Bradley Rd Menifee CA 92584 951-679-7076 Fax 672-6436 Mr. Jon Mitchem, Principal X21085 Dr. Lisa Beaird, Expanded Learning Admin X21089 Ms. Sharon Klentzin, Secretary II Mrs. Kaitlin Dominguez, Office Clerk Mrs. Adriana Perez, Office Clerk	QVE	Quail Valley Elementary (109) 23757 Canyon Heights Dr Menifee CA 92587 951-244-1937 Fax 244-6842 Mrs. Lily Pena, Principal X27085 Ms. Meredith Clark-Lewis, Expanded Learning Admin X27089 Mrs. Letisia Romero, Secretary II Mrs. Lupe Gill, Office Clerk Ms. Alba Rawas, Office Clerk
ERE	Evans Ranch Elementary (108) 30465 Evans Rd Menifee CA 92584 951-246-7690 Fax 246-7805 Mr. Mike Reyes, Principal X26085 Mrs. Kellie Cross, Asst. Principal X26084 Mrs. Virginia Vender, Expanded Learning Admin X26089 Ms. Denise Lemieux, Secretary II Ms. Ruby Duenas, Office Clerk Ms. Cindy Smith, Office Clerk Mrs. Angela Thompson, Office Clerk	RES	Ridgemoor Elementary (105) 25455 Ridgemoor Rd Menifee CA 92586 951-672-6450 Fax 672-6456 Mr. Mike Walsh, Principal X23085 Mr. Andres Tavaréz, Expanded Learning Admin X23089 Mrs. Tracy Blaze, Secretary II Mrs. Raquel Lopez, Office Clerk Mrs. Stephanie Trepanier, Office Clerk (AM) Mrs. Diane Roberts, Office Clerk (PM)
FCE	Freedom Crest Elementary (106) 29282 Menifee Rd Menifee CA 92584 951-679-5285 Fax 672-2651 Mr. Eli Orr, Principal X24085 Mrs. Rebecca (Becky) Orsborn, Secretary II Mrs. Michelle (Shelly) Vega, Office Clerk Mrs. Winnie Laban, Office Clerk (AM)	SSE	Southshore Elementary (110) 30975 Southshore Dr Menifee CA 92584 951-672-0013 Fax 723-1230 Mrs. Bridget Heeren, Principal X28085 Frederick Parrish, Asst. Principal X28084 Mrs. Allison Serceki, Expanded Learning Admin X28089 Ms. Mayra Anaya, Secretary II Ms. Sarah Beardshear, Office Clerk Mrs. Tania Moreno, Office Clerk Ms. Lanissa Faulk, Office Clerk (AM)
HBE	Herk Bouris Elementary (111) 34257 Kalanchoe Rd Lake Elsinore CA 92532 951-244-7657 Fax 244-8406 Mrs. Stephanie Acosta, Principal X29085 Mrs. Brandi Waite, Asst. Principal X29084 Ms. Kimberly Bradbury, Expanded Learning Admin X29089 Mrs. Sonia Castaneda, Secretary II Ms. Natalie Avelar, Office Clerk (AM) Mrs. Cathy Kirschman, Office Clerk Mrs. Brenda Villa, Office Clerk	TES	Táawila Elementary School (113) 30344 Stage Coach Road Menifee, CA 92586 951-723-3001 Fax 723-3003 Mrs. Daphne Donoho, Principal X31085 Mrs. Bonnie Chilton, Assistant Principal X31084 Mrs. Amanda Weden, Expanded Learning Admin X31089 Ms. Jessica Serna, Secretary II Mrs. Danielle Boersma, Office Clerk Mrs. Lisa Jones, Office Clerk Ms. Roxana Vargas, Office Clerk (AM)
HHSA	Harvest Hill STEAM Academy (112) 31600 Pat Road Winchester, CA 92596 Telephone 951-325-6000 Fax 951-325-6997 Mr. Phil Suttner, Principal X30085 Mr. Michael Blanton, Assistant Principal X30081 Mrs. Vanessa Westmoreland, Asst. Principal X30084 Mr. Lou Randall, Expanded Learning Admin X30089 Mrs. Tracy Tovar, K-8 School Secretary Mrs. Giselle Cruz, Office Clerk (AM) Mrs. Megan DeLong, K-8 Attendance Clerk Ms. Courtney Drew, Office Clerk Ms. Lynette Montgomery, Office Clerk Mrs. Angela Martin, Office Clerk	BMMS	Bell Mountain Middle School (203) 28525 La Piedra Rd Menifee CA 92584 951-301-8496 Fax 301-5286 Dr. Patrice Harris, Principal X51085 Mr. Luis Aduelo, Asst. Principal X51083 Mr. Charles Libolt, Asst. Principal X51084 Mrs. Denise Constable, Middle School Secretary Mrs. Malissa Rogers, Attendance Clerk Ms. Bree Johnson, Office Clerk Mrs. Laura Jolly, Office Clerk Ms. Evamaria Lechuga, Office Clerk Mrs. Irma Acosta, Office Clerk (AM)

HCMS **Hans Christensen Middle School (204)**
MVS **Menifee Virtual School (401)**
 27625 Sherman Rd
 Menifee CA 92585
 951-679-8356 Fax 679-4090
Mr. Steve Melvin, Principal X52085
Mrs. Emily Roberts, Asst. Principal X52084
 Mrs. Cristina Jimenez, Middle School Secretary
 Ms. Pamela Guzman, Attendance Clerk
 Ms. Cynthia Rozell, Office Clerk
 Mrs. Laura Tassone-Benson, Office Clerk

KNMS **Kathryn Newport Middle School (206)**
 29792 Audie Murphy Rd.
 Menifee, CA 92584
Mr. Nicholas Stearns, Principal X53085
Ms. Kristine Duenes, Asst. Principal X53084
Ms. Nicole Simmons, Asst. Principal X53083
 Mrs. Amanda Bragg, Secretary II
 Mrs. Breon Brown, Attendance Clerk
 Ms. Korina Chavez, Office Clerk
 Mrs. Sheila Curtis, Office Clerk
 Mrs. Maira Hinostroza, Office Clerk (AM)

MVMS **Menifee Valley Middle School (202)**
 26255 Garbani Rd
 Menifee CA 92584
 951-672-6400 Fax 672-6415
Mrs. Arronda Douglas, Principal X50085
Ms. Peyton Davis, Assistant Principal X50084
Ms. Cortney Ringo Powers, Assistant Principal X50083
 Mrs. Yvette Baca, Middle School Secretary
 Mrs. Jamie Yates, Attendance Clerk
 Ms. Kay Lieber, Office Clerk
 Mrs. Lizette Meda, Office Clerk
 Mrs. Tonia Mulato, Office Clerk
 Ms. Avery Yocham, Office Clerk

PRE **Menifee Preschool (720)**
 26350 La Piedra Rd.
 Menifee, CA 92584
 951-672-6478 Fax 672-6479
Dr. Ifthika "Shine" Nissar, Coordinator of Preschool & Early Childhood Education X26285
 Mrs. Valerie Corral, Secretary II
 Mrs. Gabriela Martinez, Office Clerk

SRA **Santa Rosa Academy**
 27587 La Piedra Road
 Menifee, CA 92584
 (951) 672-2400 Fax 672-6060
 Mr. Michael Gray, Principal (6-12) mgray@sra.mn
 Ms. Adriana Salazar, Principal (K-5) asalazar@sra.mn
 Dr. Robert Hennings, Exec Director **X1201** rhennings@sra.mn
 Tasha Montes, Exec Asst to Dr. Hennings **X1202** tmontes@sra.mn



2023-24 Budget Calendar

2023

January	Begin development of 2023-2024 Financial Projections with staff
January 17th	P-1 Attendance Report Period for 2022-23
January 22nd	Governor's Proposed Budget for 2023-24 to Legislature
January - March	Conduct meetings with staff to review budget requests
March 14th	Second Interim Report Presented for 2022-23
March 15th	Deadline to notify certificated staff of preliminary layoff
May 1st	P-2 Attendance Report Period for 2022-23
May 19th	Governor's 2023-24 May Revision
June 1st	County Office of Education will submit budget publication and hearing to a local newspaper of general circulation for publication
June 7th-15th	Proposed Adopted Budget and LCAP Document available for public inspection for at least three days
June 12th	Public Hearing of Proposed 2023-24 Budget & Local Control Accountability Plan
June 15th	Governing Board Adopts 2023-24 Budget & Local Control Accountability Plan
June 30th	Budget Submitted to Riverside County Office of Education
July 1st	Fiscal Year 2023-24 begins
July - August	Budget Review and Revisions as needed
August 23-30th	Unaudited Actuals for 2022-23 are prepared
September 5th	Annual Audit of District's financials for 2022-23
September 12th	Unaudited Actuals and EPA Expenditure Plan for 2022-23 are presented to the board for approval
December 11th	First Interim Report Presented & Annual Audit of District's Financials for 2023-24

2024

January	Governor's Proposed Budget for 2024-25 to Legislature
January	Begin development of 2024-25 Financial Projections with staff
January 6th	P-1 Attendance Report Period for 2023-24
January - March	Conduct meetings with staff to review budget requests
March 12th	Second Interim Report Presented for 2023-24
April 22nd	P-2 Attendance Report Period for 2023-24

UNRESTRICTED GENERAL FUND No. 03
SUMMARY

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
Revenue	96,718,191	95,862,100	104,163,451	126,465,554	128,445,169.61
Expenditures & Contributions	93,532,180	92,690,931	101,333,975	129,213,495	126,554,180.96
Net Surplus/(Deficit)	3,186,012	3,171,170	2,829,476	(2,747,941)	1,890,988.65
Beginning Balance	10,089,694	13,275,705	16,446,875	19,276,352	19,276,351.27
Ending Balance (EFB)	13,275,705	16,446,875	19,276,351	16,528,411	21,167,339.92
Components of Ending Fund Balance					
0000-Budget Contingencies/Assigned	3,641,350	5,921,130	3,286,510	10,820,089	17,359,339.09
Revolving Cash	5,000	5,000	5,000		
Contribution to Special Ed -committed	-	-	1,460,000		
Contribution to RRMA - committed	-	-	1,816,000		
Pension obligation - STRS/PERS - committed	-	-	1,773,000		
0003-Energy conservation/Generation Project	1,231,091	595,714	92,639		92,638.08
0006-1X Discretionary	2,371,083	1,816,730	1,307,293	1,662,943	1,662,666.93
0007-Print Services	249	-	-		
0013-Assistance League Grant for Teachers	2,368	596	1,066	1,066	1,065.59
0015-Community Grant	700	8,126	8,126	8,126	8,125.72
0016-Early Intervention Prek Grant - committed	1,063,235	1,063,235	1,063,235	1,063,235	1,063,235.00
0021-LCFF Supplemental Allocations - partially committed	1,328,620	2,941,169	3,977,320	2,894,268	854,803.93
0600-Donation Account	129,607	321,908	110,473	55,814	92,359.40
0602-Donation Account-Site Library	12,003	11,577	12,958	1,363	14,653.59
0704-Transportation	-	-	-		
0800-Unclaimed Property (StateDated Chks)				21,507	18,452.59
0854-IMFRP Instructional Materials	173,623	259,519	259,519		
Reserve for Economic Uncertainties	3,316,777	3,502,171	4,103,212		
Ending Fund Balance	13,275,705	16,446,875	19,276,351	16,528,411	21,167,339.92

UNRESTRICTED GENERAL FUND No. 03
REVENUE

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
REVENUE					
<u>LCFF (8010-8096)</u>					
8011/8019 LCFF Sources	70,369,979	40,832,917	39,391,474	75,931,708	92,816,644.36
8012-8019 Education Protection Account (EPA)	8,426,539	36,198,189	44,209,981	28,869,442	9,110,160.00
8021-8045 LCFF Property Taxes	14,015,992	15,798,289	17,233,606	18,896,778	20,397,616.31
8047-8050 Community Redevelopment Funds	1,663,805	1,922,266	1,927,014	1,965,238	3,613,094.16
8096 LCFF In-Lieu of Property Taxes	(1,822,795)	(2,013,855)	(2,117,766)	(2,234,086)	(2,412,295.00)
	<u>92,653,520</u>	<u>92,737,806</u>	<u>100,644,309</u>	<u>123,429,080</u>	<u>123,525,219.83</u>
<u>State (8300-8599)</u>					
8550 Mandated Cost Reimbursement	320,687	330,577	336,899	382,898	355,880.00
8560 Lottery Non-Prop 20 (1100)	1,643,432	1,833,127	1,868,282	1,945,814	2,365,830.17
8590 SPED Early Intervention Grant	1,063,235	-	-	-	-
8590 (CAASPP & CELDT) / 22-23 Transpo Reimb	34,188	4,680	-	-	1,078,331.10
	<u>3,061,542</u>	<u>2,168,384</u>	<u>2,205,181</u>	<u>2,328,712</u>	<u>3,800,041.27</u>
<u>Local (8600-8799)</u>					
8639 Sales - Print Shop	-	92	-	-	-
8650 Leases & Rentals	208,193	101,143	137,281	141,812	202,228.66
8660 Interests	150,795	138,982	79,473	180,201	911,230.41
8662 Net Increase(decrease) in the Fair Value of Investments	-	-	-	-	(751,827.28)
8675 Transportation Fees from Individuals	-	-	(393,010)	-	-
8689 Other Fees & Contracts	150,150	142,184	189,743	6,273	132,758.40
8699 Miscellaneous	330,845	362,985	185,796	327,476	331,321.19
8972 Capital Lease	-	-	897,940	-	-
8799 Transfer In - Other	137,947	158,519	207,931	-	242,197.13
	<u>977,930</u>	<u>903,906</u>	<u>1,305,154</u>	<u>655,762</u>	<u>1,067,908.51</u>
Subtotal	<u>96,692,991</u>	<u>95,810,097</u>	<u>104,154,644</u>	<u>126,413,554</u>	<u>128,393,169.61</u>
<u>Other financing sources/uses</u>					
8919 Interfund Transfer In	25,200	52,004	8,807	52,000	52,000.00
TOTAL REVENUE	96,718,191	95,862,100	104,163,451	126,465,554	128,445,169.61
8980 Contributions to Restricted Fund	(15,431,125)	(14,698,420)	(16,556,638)	(24,559,607)	(22,434,318.36)
Total Financing Sources/Uses	<u>(15,405,925)</u>	<u>(14,646,416)</u>	<u>(16,547,831)</u>	<u>(24,507,607)</u>	<u>(22,382,318.36)</u>
Total - Ongoing Revenue	<u>81,287,067</u>	<u>81,163,680</u>	<u>87,606,813</u>	<u>101,905,947</u>	<u>106,010,851.25</u>

UNRESTRICTED GENERAL FUND No. 03
EXPENDITURES

		2019-20	2020-21	2021-22	2022-23	2022-23
		Actuals	Actuals	Actuals	Estimated Actuals	Unaudited Actuals
ENROLLMENT		10,765	10,455	11,321	11,840	11,816.00
AVERAGE DAILY ATTENDANCE (ADA)		10,303	10,299	10,182	10,991	10,989.29
EXPENDITURES						
Obj #						
1XXX	Certificated Salaries	42,503,151	43,039,235	44,859,286	53,347,831	53,955,619.05
2XXX	Classified Salaries	10,607,678	9,688,998	10,668,738	12,711,090	13,272,692.71
3XXX	Employee Benefits	17,955,048	17,558,939	18,873,468	23,491,949	23,581,929.71
4XXX	Books and Supplies	1,302,582	1,632,688	3,040,952	3,334,879	2,912,336.31
	Operating Expenses					
5200	Travel & Conferences	100,902	50,286	76,097	178,455	120,254.39
5210	Mileage	11,293	3,702	10,403	21,160	16,081.16
5235	Education Assistance	8,434	14,529	8,300	3,350	4,150.00
5300	Membership	85,533	76,808	85,659	99,007	100,864.39
54XX	Insurance	801,804	901,114	1,000,911	1,372,256	1,127,753.21
5510	Gas/Fuel	66,953	92,235	113,618	320,200	254,557.82
5520	Electric	700,660	821,508	1,192,268	1,673,900	1,533,008.36
5530	Water	468,949	598,973	584,932	698,950	568,657.68
5540	Waste Disposal	182,628	222,927	241,627	288,566	259,497.44
5580	Alarm - Fire/Burglary	203,584	214,123	136,370	68,640	31,260.00
56XX	Rentals, Leases Repairs	647,708	557,664	298,325	1,178,248	618,709.76
57XX	Transfers of Direct Costs	(224,759)	(346,866)	(507,323)	(600,513)	(462,814.68)
5800	Professional/Consulting Services & Operating Expenditures	2,054,484	1,748,985	1,890,674	3,149,154	3,198,553.90
5810	Legal	196,460	137,543	146,847	224,565	121,318.50
5811	Legal Settlements	-	64,041	60,000	328,333	233,333.33
5815	Consulting	5,547	4,000	9,165	25,868	21,655.19
5825	Elections	-	13,683	-	114,000	52,655.50
5830	Employment Costs	-	538	-	3,600	-
5835	Interest/Cost of Issuance	-	21,853	89,100	-	-
5840	Advertising	4,788	682	2,760	8,524	3,098.01
5845	Printing	26,407	16,750	9,752	8,789	6,078.73
585X	Software License	366,968	480,737	1,075,199	1,200,846	1,217,137.93
5891	Other Services	-	-	-	-	12,916.00
5898	STRS/PERS Penalties & Interest	3,000	3,953	4,018	2,850	2,200.29
5900	Communications	68,464	72,913	76,069	72,242	73,778.51
5910	Postage	30,604	32,149	41,097	49,172	32,539.49
5920	Telephone	139,522	139,233	128,726	153,704	142,517.74
5925	Cellular Phones	14,068	19,134	16,872	22,405	17,654.35
6XXX	Capital Outlay	68,145	52,363	925,152	1,366,838	1,402,491.56
7XXX	Other Outgo					
7142	Other Tuition	47,528	64,489	-	-	-
73XX	Indirect Costs	(477,128)	(574,775)	(1,113,297)	(642,824)	(559,356.22)
743X	Debt Service P & I	100,725	567,377	731,572	377,854	226,968.90
76XX	Transfer Out to Restricted Fund	13,165	-	-	-	19,763.58
	Sub-total Expenditures	<u>78,101,055</u>	<u>77,992,511</u>	<u>84,777,337</u>	<u>104,653,888</u>	<u>104,119,862.60</u>
	Contributions to Restricted Fund	<u>15,431,125</u>	<u>14,698,420</u>	<u>16,556,638</u>	<u>24,559,607</u>	<u>22,434,318.36</u>
	TOTAL EXPENDITURES	<u>93,532,180</u>	<u>92,690,931</u>	<u>101,333,975</u>	<u>129,213,495</u>	<u>126,554,180.96</u>

RESTRICTED GENERAL FUND 06
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
Revenue	42,538,729	54,308,823	79,989,121	77,439,285.12
Expenditures	<u>38,746,515</u>	<u>51,996,410</u>	<u>61,898,989</u>	<u>57,429,239.80</u>
Net Surplus/(Deficit)	3,792,215	2,312,413	18,090,132	20,010,045.32
Beginning Balance	2,527,192	6,319,407	8,631,820	8,631,819.91
Restricted Ending Balance	<u>6,319,407</u>	<u>8,631,820</u>	<u>26,721,952</u>	<u>28,641,865.23</u>
Components of Ending Fund Balance				
2600 Expanded Learning Opportunities	-	1,866,741	4,508,373	1,164,230.54
5640 Medi-Cal Billing Option (End 2020-21)	10,255	-	-	-
6266 Educator Effectiveness	-	2,473,295	2,413,524	2,414,560.73
6300 Lottery (for instruction materials)	506,313	584,213	396,299	1,052,230.52
6531 Special Ed/Low Incidence	168,988	207,489	262,875	312,571.11
6546 Special Ed/ Mental Health	326,935	295,628	-	131,010.97
6547 Special Ed Early Intervention	-	851,963	1,824,084	1,838,493.00
6762 Arts, Music & Instr Mtrls Blk Grant (22-23)	-	-	3,279,559	6,404,377.00
7028 Child Nutrition: Kitchen Infrastructure	-	239,105	-	31,300.01
7029 Child Nutrition: Food Staff Staff Training	-	58,866	-	57,816.00
7311 Classified School Employee Prof Dev.	59,738	59,738	-	56,081.86
7425 Expanded Learning Opportunities Grant	2,517,233	-	-	-
7426 ELO Grant Paraprofessional Staff	642,405	245,389	-	-
7435 Learning Recovery Emergency Blk Grant (22-23)	-	-	13,134,894	11,243,469.00
7810 Emerging Infections-Covid Testing	-	620,000	-	615,599.41
8150 Routine Restricted Maintenance Account	1,492,975	509,106	509,106	1,816,000.00
9011 Medical Billing Option (Eff 2021-22)	-	-	180,440	960,228.08
9986 Redevelopment	594,565	554,642	212,798	543,897.00
Ending Fund Balance	<u>6,319,407</u>	<u>8,631,820</u>	<u>26,721,952</u>	<u>28,641,865.23</u>

RESTRICTED GENERAL FUND No. 06
REVENUE

			2020-21	2021-22	2022-23	2022-23
			Actuals	Actuals	Estimated Actuals	Unaudited Actuals
REVENUE						
Object	Resource	Federal (8100-8299)				
8181	3310	IDEA - Special Education (3310)	1,623,390	2,023,010	2,736,505	2,360,970.09
8182	3305	IDEA - ARP, Part B (3305)	-	21,641	413,774	413,773.50
8182	3308	IDEA - ARP, Preschool Part B (3308)	-	-	28,840	28,840.00
8182	3315	IDEA - Preschool, Part B (3315)	51,660	22,398	124,053	65,414.25
8182	3327	IDEA - Mental Health (3327)	3,091	8,404		43,214.43
8182	3345	IDEA - Staff Development (3345)	600		1,440	841.00
8285	5630	Title IX, McKinney-Vento Homeless (5630)	1,429	1,001	-	-
8290	3010	Title I, Part A (3010)	1,308,259	1,126,869	1,580,884	1,341,207.18
8290	3210	ESSER: 1X\$ COVID (3210)	933,633	59,447	-	-
8290	3212	ESSER II: 1X\$ COVID (3212)	982,141	2,950,244	313	313.00
8290	3213	ESSER III: 1X\$ (3213)	-	5,310,006	1,762,373	1,638,045.27
8290	3214	ESSER III: 1X\$ Learning Loss (3214)	-	-	1,768,095	1,282,647.72
8290	3215	GEER: 1X\$ LLMF (3215)	76,712	621,585		-
8290	3216	ELO: 1X\$ ESSER II (3216)	-	666,355	285,852	285,851.90
8290	3217	ELO: 1X\$ GEER II (3217)	-	-	218,540	218,540.00
8290	3218	ELO: 1X\$ ESSER III (3218)	-	-	620,729	620,729.00
8290	3219	ELO: 1X\$ ESSER III (3219)	-	-	1,070,029	888,684.32
8290	3220	CRF:1X\$ LLMF (3220)	5,231,772	-		-
8290	4035	Title II, Part A, Teacher Quality (4035)	161,319	260,550	340,843	333,728.41
8290	4127	(4127)	94,422	160,976	95,922	40,469.35
8290	4201	Title III, Immigrant (4201)	-	18,836	33,718	22,667.56
8290	4203	Title III, LEP (4203)	17,108	77,005	237,485	138,656.43
			10,485,534	13,328,325	11,319,395	9,724,593.41
8290	5640	Medi-Cal Billing Option (5640)	105,399	-	-	-
8290	5634	ARP, Homeless Children & Youth (5634)	-	501	21,859	10,500.98
		TOTAL FEDERAL	10,590,933	13,328,827	11,341,254	9,735,094.39
State (8300-8599)						
8590	2600	Expanded Learning Opportunities Grant (2600)	-	2,664,381	8,542,049	8,548,232.00
8590	6266	Educator Effectiveness (6266)	-	2,486,750		-
8560	6300	Lottery - Prop 20 (6300)	780,893	865,360	766,880	1,179,362.46
8590	6536	Special Education:Dispute Prevention (6536)	-	138,636		-
8590	6537	Special Education:Learning Recovery Support (6537)	-	779,827		-
8590	6546	Special Education Mental Health (6546)	664,007	690,427	690,427	735,720.00
8590	6547	Special Education Early Intervention Preschool (6547)	-	851,963	972,121	986,530.00
8590	6690	Tobacco-Use Prevention Gr. 6-12 (6690)	2,411	6,000		-
8590	6762	Arts, Music, & Instr Mtrls Block Grant 22-23 (6762)	-	-	3,392,149	6,404,377.00
8520	7028	Child Nutrition: Kitchen Infrastructure (7028)	-	239,105		-
8520	7029	Child Nutrition: Food Staff Staff Training (7029)	-	58,866		-
8590	7388	SB 117 1X\$ COVID-19 LEA Response Funds (7388)	-	-		-
8590	7420	State Learning Loss Mitigation Funds (7420)	786,895	-		-
8590	7422	In-Person Instruction Grant (7422)	-	2,026,712	1,488,996	289.06
8590	7425	Expanded Learning Opportunities Grant (7425)	2,964,718	(1,579)		-
8590	7426	ELO Grant: Paraprofessional Staff (7426)	642,405	-		-
8590	7435	Learning Recovery Emergency Blk Grant 22-23 (7435)	-	-	13,134,894	11,243,469.00
8590	7510	Low-Performing Students Block Grant 1X\$ (7510)	-	-		-
8590	7810	Other Restricted State (7810)	-	620,000		-
8590	7690	STRS On-behalf (7690)	5,261,921	6,168,844	6,169,185	5,742,664.00
		TOTAL STATE	11,103,251	17,595,292	35,156,701	34,840,643.52
Local (8600-8799)						
8791	6500	Special Education - Master Plan /AB602 (6500)	5,262,532	5,670,927	7,565,650	8,061,384.54
8791	6531	Special Education - Low Incidence Equipment	181,388	166,845	205,800	216,054.00
8625	9986	Redevelopment (9986)	702,206	832,719	763,513	1,238,919.43
8699	8150	RRMA (8150)	-	-		-
8677	9002	Early Literacy Grant 1X (9002)	-	2,825		-
8699	9011	Medi-Cal Billing Option (9011)	-	154,750	396,596	912,870.88
		TOTAL LOCAL	6,146,126	6,828,066	8,931,559	10,429,228.85
Other financing sources/uses						
8980	6690	Contributions to TUPE 6690	-	309	-	-
8980	9011	Contributions to MediCal (9011)			2,828	
8980	6500	Contributions from General Fund To Special Education	11,591,739	12,598,181	18,319,498	15,607,448.95
8980	8150	Contributions from General Fund To RRMA	3,106,681	3,958,148	6,237,281	6,826,869.41
		TOTAL SOURCES/USES	14,698,420	16,556,638	24,559,607	22,434,318.36
Total ALL Restricted Revenue						
			42,538,729	54,308,823	79,989,121	77,439,285.12

RESTRICTED GENERAL FUND No. 06
EXPENDITURES

		2020-21	2021-22	2022-23	2022-23
		Actuals	Actuals	Estimated Actuals	Unaudited Actuals
ENROLLMENT		10,455	11,026.00	11,840.00	11,862.00
AVERAGE DAILY ATTENDENCE (ADA)		10,299	10,182	11,991	10,989
EXPENDITURES					
1XXX	Certificated Salaries	9,816,437	15,651,661	16,309,804	15,786,865.40
2XXX	Classified Salaries	6,628,825	9,460,116	10,523,051	9,589,855.03
3XXX	Employee Benefits	10,555,776	13,935,890	15,926,472	14,567,341.02
4XXX	Books and Supplies	5,641,603	2,869,806	4,418,032	2,486,241.54
<u>Operating Expenses</u>					
5160	Non-Public Schools (NPS)	308,976	628,036	802,416	722,677.81
5200	Travel & Conferences	33,711	4,728	58,843	51,566.27
5210	Mileage	2,791	12,087	28,007	20,079.07
5300	Membership	3,050	1,150	1,826	1,275.00
5400	Insurance	29,047	34,740	38,909	38,909.00
5560	Pest Control	19,350	109,125	125,742	108,096.75
5570	Septic Maintenance	-	1,685	10,000	790.00
56XX	Rentals, Leases Repairs	216,718	1,237,027	1,475,793	1,080,030.71
57XX	Transfers of Direct Costs	336,737	499,114	587,850	453,180.95
5800	Professional/Consulting Services & Operating Expenditures	2,409,984	3,363,793	6,121,601	3,988,970.45
5810	Legal	301,848	202,027	186,711	234,031.07
5811	Legal Settlement	179,967	238,685	148,256	134,712.73
5820	Audit				1,350.00
5840	Advertising	2,648	10,491	5,000	836.14
5845	Printing	6,425	8,084	1,250	
5850	Software License	661,276	455,133	474,714	356,266.93
5855	InterAgency Services	-	7,131		
5891	Other Services	-	-	5,338	1,645.27
5910	Postage	-	-	83	32.91
5920	Telephone	2,370	2,500	2,676	2,736.23
5925	Cellular Phone	10,264	7,625	10,202	8,539.29
6XXX	Capital Outlay	116,591	674,677	2,378,083	2,512,308.65
<u>Other Outgo</u>					
7142	Other Tuition	383,459	388,752	390,475	351,190.68
7310	Indirect Costs	376,459	922,347	459,855	378,567.82
743X	Debt Service P & I	702,205	920,000	1,058,000	1,202,307.06
76XX	Transfer Out to Fund 14	-	350,000	350,000	350,000.00
76xx	Transfer out To Fund 25				2,998,836.02
TOTAL EXPENDITURES		38,746,515	51,996,410	61,898,989	57,429,239.80

LCFF - Supplemental/Concentration (0021)
SUMMARY

LCAP - Resource 0021

2019-20 Estimate Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
8,028,185	8,210,498	9,756,151	15,028,562	11,692,286
8,342,279	6,597,949	8,720,000	16,111,614	14,814,801
(314,094)	1,612,549	1,036,151	(1,083,052)	(3,122,516)
1,354,241	1,328,620	2,941,169	3,977,320	3,977,320
1,040,147	2,941,169	3,977,320	2,894,268	854,804

LCFF - Supplemental/Concentration (0021)
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
District Enrollment	10,480	11,045	11,840	11,832.00
Unduplicated Pupil Count (UPP)	5,451	6,854	7,475	7,279.00
Unduplicated Pupil Count Percentage	49%	62%	63%	0.6152
3-yr. Average UPP Percentage	48.70%	53.82%	59.28%	58.71%
REVENUE				
8091 LCFF Transfers (Supplemental/Concentration)	-	9,755,547		15,162,141.00
8699 All Other Local Revenue	-	604		
8980 Contribution to/from General Fund 03-0000	8,210,498	-	15,028,562	(3,469,855.16)
TOTAL REVENUE	8,210,498	9,756,151	15,028,562	11,692,285.84
EXPENDITURES				
1XXX Certificated Salaries	2,555,043	2,920,919	4,020,939	3,172,034.16
2XXX Classified Salaries	354,010	595,620	816,702	738,472.63
3XXX Employee Benefits	902,662	1,136,731	1,566,905	1,354,812.84
4XXX Books and Supplies	127,689	742,303	1,143,674	1,096,154.68
5200 Travel & Conferences	23,093	30,937	67,858	41,359.83
5210 Mileage Reimbursement	22	3,419	4,780	6,645.85
5300 Membership	1,250	4,272	5,887	5,772.00
Rentals, Leases, Repairs, &				
5600 Noncapitalized Improvements	4,994	18,251	18,337	9,144.22
5710 Transfers of Direct Costs	2,263,740	2,467,543	6,580,102	6,580,102.00
5714 Transportation DC/Interprogram	-	-		
5725 Repro DC/Interprogram	-	3,520	7,548	5,244.50
5726 Printing Services/Interprogram	122	1,098	100	
5800 Operating Expenditures	157,536	308,036	1,262,748	1,232,987.05
5845 Printing	9,517	6,623	1,820	1,519.26
5850 Software License	191,796	479,872	611,696	569,948.64
5898 STRS Penalties & Interest	-	-		-
5910 Postage	-	-	250	-
5925 Cellular Phones	1,473	856	2,268	603.77
6500 Equipment	5,001	-		
TOTAL EXPENDITURES	6,597,949	8,720,000	16,111,614	14,814,801.43
Cost Per Pupil			(16,111,614)	
Beginning Balance	1,328,620	2,941,169	3,977,320	3,977,319.52
Ending Balance	2,941,169	3,977,320	2,894,268	854,803.93

TRANSPORTATION-RESOURCE No. 0704
SUMMARY

	2020-21 Actual	2021-22 Actuals	2022-23 First Interim	2022-23 Second Interim
Revenue	1,550,849	1,869,042	2,827,360	2,358,338
Expenditures	1,550,849	1,869,042	2,827,360	2,358,338
Net Surplus/(Deficit)	-	-	-	-
Beginning Balance	-	-	-	-
Restricted Ending Balance	-	-	-	-

TRANSPORTATION-RESOURCE No. 0704
REVENUE EXPENDITURES

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
REVENUE				
8590 State HTS Transpo Reimb (new 2022-23)				1,052,589.00
8699 All Other Local Revenue	2,965	-		138,150.00
8091 LCFF Transportation Add-On				1,167,599.07
8980 Contribution from Unrestricted Revenues	1,547,885	1,869,042	2,827,360	2,358,338.07
TOTAL REVENUE	1,550,849	1,869,042	2,827,360	2,358,338.07
EXPENDITURES				
2XXX Classified Salaries	776,910	782,921	990,059	960,620.15
3XXX Employee Benefits	344,654	358,542	472,484	433,650.23
4XXX Materials and Supplies	59,980	143,934	394,120	159,572.42
5200 Travel & Conferences	-	-	5,600	1,543.16
5210 Mileage Reimbursement	-	-		
5400 Insurance	62,546	69,525	77,868	77,868.00
5600 Rentals, Leases, Repairs, & Noncapitalized Improvements	9,323	25,927	179,640	49,162.18
5714 Transportation DC/Interprogram	-	(7,322)	(16,000)	(21,673.25)
5725 Print Charges	685	775	2,000	1,199.79
5726 Repro DC/Interprogram	-	270	500	25.60
5754 Trans Services DC/Interfund	(1,957)	(1,344)	(1,500)	
5800 Professional/Consulting Services & Operating Expenditures	287,079	493,652	656,312	636,932.89
5850 Software License	10,103	819	19,029	18,178.21
5920 Communications	1,174	1,032	1,104	1,148.65
5925 Cellular Phones	353	311	400	285.82
6XXX Capital Outlay	-	-	45,744	39,824.22
TOTAL EXPENDITURES	1,550,849	1,869,042	2,827,360	2,358,338.07

ROUTINE MAINTENANCE-RESOURCE No. 8150

SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Esimated Actuals	2022-23 Unaudited Actuals
Revenue	3,106,681	3,960,973	6,237,281	6,826,869.41
Expenditures	2,790,611	4,944,842	6,237,281	5,519,975.81
Net Surplus/(Deficit)	316,070	(983,869)	-	1,306,893.60
Beginning Balance	1,176,905	1,492,975	509,106	509,106.40
Restricted Ending Balance	<u>1,492,975</u>	<u>509,106</u>	<u>509,106</u>	<u>1,816,000.00</u>

ROUTINE MAINTENANCE-RESOURCE No. 8150
REVENUE EXPENDITURES

		2020-21	2021-22	2022-23	2022-23
		Actuals	Actuals	Estimated Actuals	Unaudited Actuals
REVENUE					
8699	All Other Local Revenue	-	2,825		-
8980	Contribution from Unrestricted Revenues	3,106,681	3,958,148	6,237,281	6,826,869.41
TOTAL REVENUE		3,106,681	3,960,973	6,237,281	6,826,869.41
EXPENDITURES					
2XXX	Classified Salaries	1,109,542	1,373,476	1,632,532	1,686,778.98
3XXX	Employee Benefits	486,549	603,574	726,020	743,853.36
4XXX	Materials and Supplies	485,324	585,921	947,606	720,075.58
5200	Travel & Conferences	901	-	1,471	1,749.60
5210	Mileage Reimbursement	1,490	1,505	5,505	4,626.38
5400	Insurance	29,047	34,740	38,909	38,909.00
5560	Pest Control	19,350	109,125	125,742	108,096.75
5570	Septic Maintenance	-	1,685	10,000	790.00
5600	Rentals, Leases, Repairs, & Noncapitalized Improvements	215,533	1,223,294	1,474,243	1,080,030.71
5630	Repairs	-	13,734		
5725	Print Charges	97	3	250	309.04
5800	Professional/Consulting Services & Operating Expenditures	415,073	483,433	812,827	683,912.38
5810	Legal Services	220	26,813		
5840	Advertising	2,648	10,491	5,000	836.14
5850	Software License	-	-		
5920	Communications	2,370	2,500	2,676	2,736.23
5925	Cellular Phones	9,960	6,629	9,000	7,168.06
6XXX	Capital Outlay	12,507	117,919	95,500	90,103.60
7619	Transfer Out	-	350,000	350,000	350,000.00
TOTAL EXPENDITURES		2,790,611	4,944,842	6,237,281	5,519,975.81

CHILD DEVELOPMENT FUND No. 12
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
Revenue	668,541	1,013,668	1,908,170	1,368,915
Expenditures	<u>622,235</u>	<u>976,191</u>	<u>2,000,938</u>	<u>1,396,186</u>
Net Surplus/(Deficit)	46,305	37,477	(92,768)	(27,270)
Beginning Balance	122,018	168,323	205,800	205,801
Restricted Ending Balance	<u><u>168,323</u></u>	<u><u>205,800</u></u>	<u><u>113,032</u></u>	<u><u>178,531</u></u>

CHILD DEVELOPMENT FUND No. 12
REVENUE EXPENDITURES

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
REVENUE				
8290 1X\$ COVID Response (5059/5066)	46,305	50,400.00		4,438.00
8590 State Revenue	611,106	829,788.00	1,908,170	1,343,763.76
8660 Interest	1,129	1,650.00		15,827.23
8662 FMV Adjustments	-	(11,301.00)		(7,917.19)
8699 Misc Local Revenue	-	4,475.00		
8699 Inclusive Early Education Expansion Grant (6128)	10,000	138,656.00		12,803.58
8911 Contribution to General Fund 03	-	-	-	-
TOTAL REVENUE	668,541	1,013,668.00	1,908,170	1,368,915.38
EXPENDITURES				
1XXX Certificated Salaries	196,737	242,927.00	256,026	263,812.62
2XXX Classified Salaries	208,955	300,577.00	419,285	402,101.66
3XXX Employee Benefits	156,286	211,922.00	297,613	266,312.60
4XXX Books and Supplies	7,555	25,993.00	577,083	129,806.40
<u>Operating Expenditures</u>				
5200 Travel & Conferences	378	-	1,000	158.00
5210 Mileage Reimbursement	-	-	17	
5300 Membership	450	181.00	300	194.00
5600 Rentals, Leases, Repairs, & Noncapitalized Improvements	1,896	1,004.00	3,000	80,871.52
5765 Print Charges	1,991	2,176.00	2,136	2,490.19
5766 Print Charges- MUSD Print Services	16	-		
5800 Professional/Consulting Services & Operating Expenditures	3,760	3,578.00	14,604	30,184.42
5845 Printing	-	-	250	
5910 Postage	-	-	200	
6XXX Capital Outlay	10,000	141,333.00	395,436	180,087.86
7350 Indirect Costs	34,211	45,332.00	33,988	40,166.40
743X Debt Service - Copier Leases	-	1,168.00		
TOTAL EXPENDITURES	622,235	976,191.00	2,000,938	1,396,185.67
Beginning Balance	122,018	168,323.28	205,800	205,800.88
Restricted Ending Balance	168,323	205,800.28	113,032	178,530.59

CAFETERIA FUND No. 13
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
Revenue	4,194,105	8,248,804	7,863,929	11,410,245.66
Expenditures	3,494,391	5,326,306	8,187,672	7,483,664.39
Net Surplus/(Deficit)	699,714	2,922,498	(323,743)	3,926,581.27
Beginning Balance	1,046,267	1,745,981	4,668,480	4,668,480.39
Restricted Ending Balance	1,745,981	4,668,479	4,344,737	8,595,061.66

CAFETERIA FUND No. 13
REVENUE EXPENDITURES

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
REVENUE				
8220 Federal Revenue	3,485,105	7,365,931	3,821,819	4,684,769.57
8221 Donated Food Commodities	371,555	449,006		425,720.19
8290 Other Federal	-	5,814		
8520 State Revenue	334,604	483,313	4,010,860	6,242,501.44
8634 Food Service Sales	512	1,131		
8660 Interest	2,237	8,106	31,250	101,505.88
8662 FV of Investments	-	(64,497)		(44,251.42)
8699 Misc. Revenue	92	-		
TOTAL REVENUE	4,194,105	8,248,804	7,863,929	11,410,245.66
EXPENDITURES				
2XXX Classified Salaries	1,266,580	1,703,100	2,621,532	2,536,441.42
3XXX Employee Benefits	427,934	604,247	1,053,952	1,006,211.60
4XXX Supplies	60,069	259,283	322,641	243,725.58
4700 Food	1,495,574	2,523,424	3,818,492	3,327,217.77
Operating Expenses				
5200 Travel & Conferences	-	305	1,487	1,804.34
5210 Mileage	216	290	122	52.61
5300 Membership	902	920	1,514	1,513.50
5400 Insurance	5,213	5,404	5,500	5,500.00
5600 Rentals, Leases, Repairs	23,097	29,733	67,400	57,603.24
5750 Transfer of Direct Costs	(475)	(249)		
5752 Postage DC/Interfund	2,190	26	500	
5753 Food Service/Interfund	(20)	-		
5754 M&O DC/Interfund	1,957	1,594	1,500	
5765 Repro DC/Interfund	4,429	3,850	4,848	6,464.83
5766 Printing Services DC/Interfund	42	814	679	678.71
58XX Professional/Consulting Services & Operating Expenditures	21,406	20,788	24,000	14,431.21
5850 Software License	19,615	25,043	41,000	39,969.30
5910 Postage	-	-	10	
5925 Cellular Phones	1,558	2,116	3,500	2,674.91
6400 Equipment	-	-	70,014	69,457.69
6500 Equipment Replacement	-	-		29,295.68
7350 Indirect Costs / Interfund	164,105	145,618	148,981	140,622.00
TOTAL EXPENDITURES	3,494,391	5,326,306	8,187,672	7,483,664.39

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

	2020-21 Actual	2021-22 Unaudited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
Revenue	400	349,924	350,000	352,700
Expenditures	42,541	415,664	351,000	127,458
Net Surplus/(Deficit)	(42,141)	(65,740)	(1,000)	225,242
Beginning Balance	127,341	85,200	19,461	19,461
Restricted Ending Balance	85,200	19,460	18,461	244,703

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

		2020-21	2021-22	2022-23	2022-23
		Actual	Actual	Esimated Actuals	Unaudited Actuals
REVENUE					
8660	Interest	400	314		7,524.56
8662	FV of Investments	-	(390)		(4,824.18)
8919	Transfer In	-	350,000	350,000	350,000.00
TOTAL REVENUE		400	349,924	350,000	352,700.38
EXPENDITURES					
5XXX	Professional/Consulting Services & Operating Expenditures	42,541	415,664	351,000	127,457.91
TOTAL EXPENDITURES		42,541	415,664	351,000	127,457.91
Excess/(Deficit) of Rev/Exp		(42,141)	(65,740)	(1,000)	225,242.47
Beginning Balance		127,341	85,200	19,461	19,460.59
Restricted Ending Balance		85,200	19,460	18,461	244,703.06

BUILDING FUND No. 21
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
Revenue	38,146,307	(268,126)	1	573,536
Expenditures	20,876,390	23,008,471	10,580,815	14,304,194
Net Surplus/(Deficit)	17,269,917	(23,276,597)	(10,580,814)	(13,730,658)
Beginning Balance	23,782,888	41,052,805	17,776,207	17,776,208
Ending Balance	41,052,805	17,776,208	7,195,393	4,045,549.64

BUILDING FUND No. 21
REVENUE EXPENDITURES

		2020-21	2021-22	2022-23	2022-23
		Actuals	Actuals	Estimated Actuals	Unaudited Actuals
REVENUE					
8951	Proceeds from Sale of Bonds	38,000,000	-		
8660	Interest Earned	141,604	113,633		319,497
8662	FV of Investments		(381,759)		254,039
8979	Other Financing Sources	4,703	-		
8990	Contribution from Restricted			1	
	TOTAL REVENUE	38,146,307	(268,126)	1	573,536
EXPENDITURES					
4XXX	Material & Supplies	7,459	98,678		
5800	Operating Expenses	-	1,763		
6170	Land Improvements	-	-		
62XX	Building & Improvements	20,868,930	22,885,629	10,580,815	14,304,194
6400	Equipment	-	22,401		
	TOTAL EXPENDITURES	20,876,390	23,008,471	10,580,815	14,304,194
	Excess/(Deficit) of Rev/Exp	17,269,917	(23,276,597)	(10,580,814)	(13,730,658)
	Beginning Balance	23,782,888	41,052,805	17,776,207	17,776,208
	Restricted Ending Balance	41,052,805	17,776,208	7,195,393	4,045,550

CAPITAL FACILITIES FUND No. 25
SUMMARY

	2020-21 ActualS	2021-22 ActualS	2022-23 Esimated Actuals	2022-23 Unaudited Actuals
Revenue	6,879,244	21,382,155	6,628,520	12,487,367
Expenditures	5,777,999	8,598,433	10,422,713	12,636,193
Net Surplus/(Deficit)	1,101,245	12,783,722	(3,794,193)	(148,826)
Beginning Balance	14,995,397	16,096,641	28,880,363	28,880,363
Ending Balance	16,096,641	28,880,363	25,086,170	28,731,537

CAPITAL FACILITIES FUND No. 25
REVENUE EXPENDITURES

		2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals
<u>REVENUE</u>					
8590	All Other State Revenue	-	16,026,910		
8631	Sale of Equipment	-	2,925		
8660	Interest Earned	59,549	89,337		554,746.55
8662	FV of Investments	-	(392,634)		(65,874.06)
8681	Developer Fees	6,035,498	4,851,496	5,527,496	8,046,475.61
8699	Misc. Revenue	784,196	85,000	1,101,024	946,222.89
8919	Authorized Interfund Transfers	-	-		3,005,796.02
8979	All other Financing Sources	-	719,121		
	TOTAL REVENUE	6,879,244	21,382,155	6,628,520	12,487,367.01
<u>EXPENDITURES</u>					
4300	Supplies	5,697	44,479	13,913	281,959.68
4400	Supplies +	11,730	254,591	10,212	14,096.81
4410	Technology	-	-		
5200	Travel Conference	-	-	1,300	
5800	Operating Expenses	4,287,081	4,153,500	4,621,821	3,616,193.94
5810	Legal	16,397	34,890	132,253	67,990.27
5815	Consultants	304,929	685,179	260,164	293,135.27
5840	Advertising	510	781	3,090	3,754.43
5850	Software License	-	240	300	1,290.00
5910	Postage	-	80		29.60
61XX	Land	30,830	2,335		
6170	Land Improvements	-	-		
62XX	Building & Improvements	570,204	2,913,028	4,793,240	7,698,711.33
6300	Books & Media for New Schools	-	-		
64XX	Equipment	-	-	33,105	105,716.84
7438	Debt Service - Interest	69,777	56,159	42,026	42,026.01
7439	Debt Service - Principal	428,840	444,363	459,289	459,289.00
7619	Authorized Interfund Transfers	52,004	8,807	52,000	52,000.00
	TOTAL EXPENDITURES	5,777,999	8,598,433	10,422,713	12,636,193.18

BOND INTEREST REDEMPTION FUND No. 51
SUMMARY

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals
Revenue	5,295,755	5,967,132	8,083,620	7,439,598	12,037,158	8,671,037	10,250,869
Expenditures	2,316,381	3,413,212	6,580,026	8,287,841	7,488,697	7,611,763	8,332,125
Net Surplus/(Deficit)	2,979,375	2,553,920	1,503,594	(848,243)	4,548,461		1,918,744
Beginning Balance	2,087,847	5,067,222	7,621,142	9,124,736	8,276,493	12,824,954	13,884,229
Ending Balance	<u>5,067,222</u>	<u>7,621,142</u>	<u>9,124,736</u>	<u>8,276,493</u>	<u>12,824,954</u>	<u>13,884,229</u>	<u>15,802,972</u>

BOND INTEREST REDEMPTION FUND No. 51
SUMMARY

		2022-23						
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Actual	Actual	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals
REVENUE								
	Voted Indebtedness Levies, Homeowners' Exemptions	33,894	64,036	66,650	65,266	65,256	68,987.58	68,063.26
8571								
8611	Voted Indebtedness Levies, Secured Roles	2,717,796	5,532,912	6,300,888	6,858,484	7,323,752	8,253,142.96	9,298,165
	Voted Indebtedness Levies, Unsecured Roles	23,177	29,157	60,532	66,520	63,644	99,647.86	90,866
8612								
8613	Voted Indebtedness Levies, PY Taxes	88,446	70,752	132,791	155,510	160,192	153,758.80	151,020
	Voted Indebtedness Levies, Supplemental Taxes	107,733	192,666	132,542	181,140	314,965	336,503.16	593,357
8614								
8660	Interest Earned	8,257	59,773	98,799	112,678	37,366	28,280.20	124,210
	Net Increase (Decrease) in the Fair Market Value of Investment						(270,031.53)	(74,812)
8662								
8979	Other Sources	2,316,452	17,836	1,291,419	0	4,071,983	748.00	
	TOTAL REVENUES	5,295,755	5,967,132	8,083,620	7,439,598	12,037,158	8,671,037.03	10,250,868.56
EXPENDITURES								
7433	Bond Redemptions	649,920	1,575,000	4,240,000	4,755,000	3,995,000	3,155,000.00	4,010,000
7434	Bond Interest & Other Service Charges	1,666,460	1,838,212	2,340,026	3,532,841	3,493,697	4,456,762.52	4,322,125
	TOTAL EXPENDITURES	2,316,381	3,413,212	6,580,026	8,287,841	7,488,697	7,611,762.52	8,332,125.02
	Excess/(Deficit) of Rev/Exp	2,979,375	2,553,920	1,503,594	(848,243)	4,548,461	1,059,274.51	1,918,743.54
	Beginning Balance	2,087,847	5,067,222	7,621,142	9,124,736	8,276,493	12,824,954.32	13,884,229
	Ending Balance	5,067,222	7,621,142	9,124,736	8,276,493	12,824,954	13,884,228.83	15,802,972.37

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
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		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	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		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	123,525,219.83	0.00	123,525,219.83	142,008,288.00	0.00	142,008,288.00	15.0%
2) Federal Revenue		8100-8299	0.00	9,735,094.39	9,735,094.39	0.00	4,260,726.00	4,260,726.00	-56.2%
3) Other State Revenue		8300-8599	3,800,041.27	34,840,643.52	38,640,684.79	3,543,478.00	14,921,200.00	18,464,678.00	-52.2%
4) Other Local Revenue		8600-8799	1,067,908.51	10,429,228.85	11,497,137.36	100,000.00	10,146,866.00	10,246,866.00	-10.9%
5) TOTAL, REVENUES			128,393,169.61	55,004,966.76	183,398,136.37	145,651,766.00	29,328,792.00	174,980,558.00	-4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	53,955,619.05	15,786,865.40	69,742,484.45	59,319,848.00	21,055,083.00	80,374,931.00	15.2%
2) Classified Salaries		2000-2999	13,272,692.71	9,589,855.03	22,862,547.74	17,624,815.00	10,985,471.00	28,610,286.00	25.1%
3) Employee Benefits		3000-3999	23,581,929.71	14,567,341.02	38,149,270.73	27,479,019.00	17,297,397.00	44,776,416.00	17.4%
4) Books and Supplies		4000-4999	2,912,905.89	2,650,336.96	5,563,242.85	5,187,821.00	4,164,513.00	9,352,334.00	68.1%
5) Services and Other Operating Expenditures		5000-5999	9,307,987.91	7,205,726.58	16,513,714.49	11,096,585.00	11,819,182.00	22,915,767.00	38.8%
6) Capital Outlay		6000-6999	1,401,351.07	2,348,213.23	3,749,564.30	20,000.00	1,436,000.00	1,456,000.00	-61.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	226,968.90	1,553,497.74	1,780,466.64	297,064.00	1,192,069.00	1,489,133.00	-16.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(559,356.22)	378,567.82	(180,788.40)	(530,105.00)	380,862.00	(149,243.00)	-17.4%
9) TOTAL, EXPENDITURES			104,100,099.02	54,080,403.78	158,180,502.80	120,495,047.00	68,330,577.00	188,825,624.00	19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,293,070.59	924,562.98	25,217,633.57	25,156,719.00	(39,001,785.00)	(13,845,066.00)	-154.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
b) Transfers Out		7600-7629	19,763.58	3,348,836.02	3,368,599.60	0.00	357,109.00	357,109.00	-89.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,434,318.36)	22,434,318.36	0.00	(31,385,972.00)	31,385,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,402,081.94)	19,085,482.34	(3,316,599.60)	(31,333,972.00)	31,028,863.00	(305,109.00)	-90.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,890,988.65	20,010,045.32	21,901,033.97	(6,177,253.00)	(7,972,922.00)	(14,150,175.00)	-164.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,276,351.27	8,631,819.91	27,908,171.18	21,167,339.92	28,641,865.23	49,809,205.15	78.5%
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)			19,276,351.27	8,631,819.91	27,908,171.18	21,167,339.92	28,641,865.23	49,809,205.15	78.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,276,351.27	8,631,819.91	27,908,171.18	21,167,339.92	28,641,865.23	49,809,205.15	78.5%
2) Ending Balance, June 30 (E + F1e)			21,167,339.92	28,641,865.23	49,809,205.15	14,990,086.92	20,668,943.23	35,659,030.15	-28.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
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	28,641,865.23	28,641,865.23	0.00	22,736,023.69	22,736,023.69	-20.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	5,151,039.00	0.00	5,151,039.00	4,670,672.01	0.00	4,670,672.01	-9.3%
d) Assigned									
Other Assignments		9780	11,164,827.85	0.00	11,164,827.85	4,638,932.92	0.00	4,638,932.92	-58.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,846,473.07	0.00	4,846,473.07	5,675,481.99	0.00	5,675,481.99	17.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(2,067,080.46)	(2,067,080.46)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	24,925,768.99	28,826,518.71	53,752,287.70				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,139,548.49)	0.00	(1,139,548.49)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	16,393.44	41,042.05	57,435.49				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,876,925.39	9,191,783.85	11,068,709.24				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	105,943.67	28,776.61	134,720.28				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			25,790,483.00	38,088,121.22	63,878,604.22				
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	1,632,358.66	2,621,393.94	4,253,752.60				
2) Due to Grantor Governments		9590	2,970,927.00	1,891,425.00	4,862,352.00				
3) Due to Other Funds		9610	19,857.42	2,998,840.74	3,018,698.16				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,934,596.31	1,934,596.31				
6) TOTAL, LIABILITIES			4,623,143.08	9,446,255.99	14,069,399.07				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			21,167,339.92	28,641,865.23	49,809,205.15				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	93,205,504.00	0.00	93,205,504.00	90,872,670.00	0.00	90,872,670.00	-2.5%
Education Protection Account State Aid - Current Year		8012	8,737,310.00	0.00	8,737,310.00	32,434,958.00	0.00	32,434,958.00	271.2%
State Aid - Prior Years		8019	(16,009.64)	0.00	(16,009.64)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	155,267.43	0.00	155,267.43	155,267.00	0.00	155,267.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	18,865,595.22	0.00	18,865,595.22	17,762,995.00	0.00	17,762,995.00	-5.8%
Unsecured Roll Taxes		8042	807,496.70	0.00	807,496.70	807,497.00	0.00	807,497.00	0.0%
Prior Years' Taxes		8043	911,705.34	0.00	911,705.34	911,705.00	0.00	911,705.00	0.0%
Supplemental Taxes		8044	1,645,139.70	0.00	1,645,139.70	1,367,225.00	0.00	1,367,225.00	-16.9%
Education Revenue Augmentation Fund (ERAF)		8045	(1,987,588.08)	0.00	(1,987,588.08)	(2,107,911.00)	0.00	(2,107,911.00)	6.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,613,094.16	0.00	3,613,094.16	1,965,238.00	0.00	1,965,238.00	-45.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			125,937,514.83	0.00	125,937,514.83	144,169,644.00	0.00	144,169,644.00	14.5%
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	(2,412,295.00)	0.00	(2,412,295.00)	(2,161,356.00)	0.00	(2,161,356.00)	-10.4%
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			123,525,219.83	0.00	123,525,219.83	142,008,288.00	0.00	142,008,288.00	15.0%
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	2,360,970.09	2,360,970.09	0.00	2,373,166.00	2,373,166.00	0.5%
Special Education Discretionary Grants		8182	0.00	552,083.18	552,083.18	0.00	58,537.00	58,537.00	-89.4%
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		1,341,207.18	1,341,207.18		1,364,529.00	1,364,529.00	1.7%
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		333,728.41	333,728.41		244,450.00	244,450.00	-26.8%
Title III, Part A, Immigrant Student Program	4201	8290		22,667.56	22,667.56		17,348.00	17,348.00	-23.5%

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)	
Title III, Part A, English Learner Program	4203	8290		138,656.43	138,656.43		113,216.00	113,216.00	-18.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		40,469.35	40,469.35		89,480.00	89,480.00	121.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,945,312.19	4,945,312.19	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	9,735,094.39	9,735,094.39	0.00	4,260,726.00	4,260,726.00	-56.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	355,880.00	0.00	355,880.00	430,809.00	0.00	430,809.00	21.1%
Lottery - Unrestricted and Instructional Materials		8560	2,365,830.17	1,179,362.46	3,545,192.63	2,024,713.00	797,975.00	2,822,688.00	-20.4%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,078,331.10	33,661,281.06	34,739,612.16	1,087,956.00	14,123,225.00	15,211,181.00	-56.2%
TOTAL, OTHER STATE REVENUE			3,800,041.27	34,840,643.52	38,640,684.79	3,543,478.00	14,921,200.00	18,464,678.00	-52.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,238,919.43	1,238,919.43	0.00	762,547.00	762,547.00	-38.5%
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	202,228.66	0.00	202,228.66	0.00	0.00	0.00	-100.0%
Interest		8660	911,230.41	0.00	911,230.41	100,000.00	0.00	100,000.00	-89.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(751,827.28)	0.00	(751,827.28)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	132,758.40	0.00	132,758.40	0.00	0.00	0.00	-100.0%
Other Local Revenue									

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)	
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	331,321.19	912,870.88	1,244,192.07	0.00	192,438.00	192,438.00	-84.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,277,438.54	8,277,438.54		9,191,881.00	9,191,881.00	11.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	242,197.13	0.00	242,197.13	0.00	0.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,067,908.51	10,429,228.85	11,497,137.36	100,000.00	10,146,866.00	10,246,866.00	-10.9%
TOTAL, REVENUES			128,393,169.61	55,004,966.76	183,398,136.37	145,651,766.00	29,328,792.00	174,980,558.00	-4.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	45,779,002.59	12,682,600.29	58,461,602.88	49,879,574.00	16,289,851.00	66,169,425.00	13.2%
Certificated Pupil Support Salaries		1200	2,569,841.40	1,367,731.93	3,937,573.33	1,986,072.00	2,382,008.00	4,368,080.00	10.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,604,610.34	1,735,813.70	7,340,424.04	7,449,202.00	2,383,224.00	9,832,426.00	33.9%
Other Certificated Salaries		1900	2,164.72	719.48	2,884.20	5,000.00	0.00	5,000.00	73.4%
TOTAL, CERTIFICATED SALARIES			53,955,619.05	15,786,865.40	69,742,484.45	59,319,848.00	21,055,083.00	80,374,931.00	15.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	291,295.96	5,231,089.75	5,522,385.71	1,079,158.00	7,067,617.00	8,146,775.00	47.5%
Classified Support Salaries		2200	5,307,217.94	2,273,803.82	7,581,021.76	7,197,478.00	2,085,194.00	9,282,672.00	22.4%
Classified Supervisors' and Administrators' Salaries		2300	1,830,727.00	232,232.40	2,062,959.40	2,070,271.00	212,760.00	2,283,031.00	10.7%
Clerical, Technical and Office Salaries		2400	5,103,589.96	1,051,742.13	6,155,332.09	6,362,436.00	743,103.00	7,105,539.00	15.4%
Other Classified Salaries		2900	739,861.85	800,986.93	1,540,848.78	915,472.00	876,797.00	1,792,269.00	16.3%
TOTAL, CLASSIFIED SALARIES			13,272,692.71	9,589,855.03	22,862,547.74	17,624,815.00	10,985,471.00	28,610,286.00	25.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,055,508.30	8,591,185.02	18,646,693.32	11,136,361.00	10,004,890.00	21,141,251.00	13.4%
PERS		3201-3202	3,001,261.82	2,216,045.62	5,217,307.44	4,638,396.00	2,660,788.00	7,299,184.00	39.9%
OASDI//Medicare/Alternative		3301-3302	1,761,042.58	969,789.07	2,730,831.65	2,258,066.00	1,124,372.00	3,382,438.00	23.9%
Health and Welfare Benefits		3401-3402	6,313,009.91	1,947,290.42	8,260,300.33	7,212,235.00	2,577,849.00	9,790,084.00	18.5%
Unemployment Insurance		3501-3502	319,987.55	119,987.80	439,975.35	38,449.00	16,027.00	54,476.00	-87.6%
Workers' Compensation		3601-3602	1,897,684.17	715,975.46	2,613,659.63	2,174,562.00	905,786.00	3,080,348.00	17.9%
OPEB, Allocated		3701-3702	16,993.84	7,067.63	24,061.47	18,450.00	7,685.00	26,135.00	8.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	216,441.54	0.00	216,441.54	2,500.00	0.00	2,500.00	-98.8%
TOTAL, EMPLOYEE BENEFITS			23,581,929.71	14,567,341.02	38,149,270.73	27,479,019.00	17,297,397.00	44,776,416.00	17.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	26,938.86	236,531.40	263,470.26	1,558,034.00	320,250.00	1,878,284.00	612.9%
Books and Other Reference Materials		4200	33,613.93	15,521.33	49,135.26	2,787.00	0.00	2,787.00	-94.3%
Materials and Supplies		4300	1,676,326.61	1,990,252.76	3,666,579.37	2,230,722.00	3,347,015.00	5,577,737.00	52.1%
Noncapitalized Equipment		4400	1,176,026.49	408,031.47	1,584,057.96	1,396,278.00	497,248.00	1,893,526.00	19.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,912,905.89	2,650,336.96	5,563,242.85	5,187,821.00	4,164,513.00	9,352,334.00	68.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	722,677.81	722,677.81	0.00	882,658.00	882,658.00	22.1%
Travel and Conferences		5200	140,485.55	71,645.34	212,130.89	198,769.00	103,799.00	302,568.00	42.6%
Dues and Memberships		5300	100,864.39	1,275.00	102,139.39	102,880.00	1,233.00	104,113.00	1.9%
Insurance		5400 - 5450	1,127,753.21	38,909.00	1,166,662.21	1,587,212.00	0.00	1,587,212.00	36.0%
Operations and Housekeeping Services		5500	2,646,981.30	108,886.75	2,755,868.05	3,311,300.00	144,544.00	3,455,844.00	25.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	618,709.76	1,080,030.71	1,698,740.47	1,292,551.00	1,546,589.00	2,839,140.00	67.1%
Transfers of Direct Costs		5710	(453,180.95)	453,180.95	0.00	(626,572.00)	626,572.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,633.73)	0.00	(9,633.73)	(10,750.00)	0.00	(10,750.00)	11.6%
Professional/Consulting Services and Operating Expenditures		5800	4,869,518.29	4,717,812.59	9,587,330.88	4,925,172.00	8,500,348.00	13,425,520.00	40.0%
Communications		5900	266,490.09	11,308.43	277,798.52	316,023.00	13,439.00	329,462.00	18.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,307,987.91	7,205,726.58	16,513,714.49	11,096,585.00	11,819,182.00	22,915,767.00	38.8%

			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							
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	1,866,742.00	1,866,742.00	0.00	800,000.00	800,000.00	-57.1%
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	1,401,351.07	295,012.72	1,696,363.79	10,000.00	286,000.00	296,000.00	-82.6%
Equipment Replacement		6500	0.00	186,458.51	186,458.51	10,000.00	350,000.00	360,000.00	93.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,401,351.07	2,348,213.23	3,749,564.30	20,000.00	1,436,000.00	1,456,000.00	-61.2%
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	0.00	351,190.68	351,190.68	0.00	429,522.00	429,522.00	22.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	98,628.90	0.00	98,628.90	91,117.00	0.00	91,117.00	-7.6%
Other Debt Service - Principal		7439	128,340.00	1,202,307.06	1,330,647.06	205,947.00	762,547.00	968,494.00	-27.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			226,968.90	1,553,497.74	1,780,466.64	297,064.00	1,192,069.00	1,489,133.00	-16.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(378,567.82)	378,567.82	0.00	(380,862.00)	380,862.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(180,788.40)	0.00	(180,788.40)	(149,243.00)	0.00	(149,243.00)	-17.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(559,356.22)	378,567.82	(180,788.40)	(530,105.00)	380,862.00	(149,243.00)	-17.4%
TOTAL, EXPENDITURES			104,100,099.02	54,080,403.78	158,180,502.80	120,495,047.00	68,330,577.00	188,825,624.00	19.4%
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	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	12,803.58	0.00	12,803.58	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,960.00	3,348,836.02	3,355,796.02	0.00	357,109.00	357,109.00	-89.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,763.58	3,348,836.02	3,368,599.60	0.00	357,109.00	357,109.00	-89.4%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(22,434,318.36)	22,434,318.36	0.00	(31,385,972.00)	31,385,972.00	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			(22,434,318.36)	22,434,318.36	0.00	(31,385,972.00)	31,385,972.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(22,402,081.94)	19,085,482.34	(3,316,599.60)	(31,333,972.00)	31,028,863.00	(305,109.00)	-90.8%

			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	123,525,219.83	0.00	123,525,219.83	142,008,288.00	0.00	142,008,288.00	15.0%
2) Federal Revenue		8100-8299	0.00	9,735,094.39	9,735,094.39	0.00	4,260,726.00	4,260,726.00	-56.2%
3) Other State Revenue		8300-8599	3,800,041.27	34,840,643.52	38,640,684.79	3,543,478.00	14,921,200.00	18,464,678.00	-52.2%
4) Other Local Revenue		8600-8799	1,067,908.51	10,429,228.85	11,497,137.36	100,000.00	10,146,866.00	10,246,866.00	-10.9%
5) TOTAL, REVENUES			128,393,169.61	55,004,966.76	183,398,136.37	145,651,766.00	29,328,792.00	174,980,558.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	65,730,246.68	32,887,131.31	98,617,377.99	74,446,859.00	46,603,190.00	121,050,049.00	22.7%
2) Instruction - Related Services	2000-2999		11,760,441.38	4,617,114.64	16,377,556.02	16,057,693.00	4,622,042.00	20,679,735.00	26.3%
3) Pupil Services	3000-3999		9,449,709.97	6,512,953.87	15,962,663.84	8,478,213.00	8,113,113.00	16,591,326.00	3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,029.95	0.00	1,029.95	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,937,109.24	654,917.03	8,592,026.27	8,910,681.00	383,943.00	9,294,624.00	8.2%
8) Plant Services	8000-8999		8,994,592.90	7,854,789.19	16,849,382.09	12,304,537.00	7,416,220.00	19,720,757.00	17.0%
9) Other Outgo	9000-9999		226,968.90	1,553,497.74	1,780,466.64	297,064.00	1,192,069.00	1,489,133.00	-16.4%
10) TOTAL, EXPENDITURES			104,100,099.02	54,080,403.78	158,180,502.80	120,495,047.00	68,330,577.00	188,825,624.00	19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,293,070.59	924,562.98	25,217,633.57	25,156,719.00	(39,001,785.00)	(13,845,066.00)	-154.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
b) Transfers Out		7600-7629	19,763.58	3,348,836.02	3,368,599.60	0.00	357,109.00	357,109.00	-89.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,434,318.36)	22,434,318.36	0.00	(31,385,972.00)	31,385,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,402,081.94)	19,085,482.34	(3,316,599.60)	(31,333,972.00)	31,028,863.00	(305,109.00)	-90.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,890,988.65	20,010,045.32	21,901,033.97	(6,177,253.00)	(7,972,922.00)	(14,150,175.00)	-164.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,276,351.27	8,631,819.91	27,908,171.18	21,167,339.92	28,641,865.23	49,809,205.15	78.5%
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)			19,276,351.27	8,631,819.91	27,908,171.18	21,167,339.92	28,641,865.23	49,809,205.15	78.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,276,351.27	8,631,819.91	27,908,171.18	21,167,339.92	28,641,865.23	49,809,205.15	78.5%
2) Ending Balance, June 30 (E + F1e)			21,167,339.92	28,641,865.23	49,809,205.15	14,990,086.92	20,668,943.23	35,659,030.15	-28.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
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	28,641,865.23	28,641,865.23	0.00	22,736,023.69	22,736,023.69	-20.6%
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	5,151,039.00	0.00	5,151,039.00	4,670,672.01	0.00	4,670,672.01	-9.3%
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,164,827.85	0.00	11,164,827.85	4,638,932.92	0.00	4,638,932.92	-58.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,846,473.07	0.00	4,846,473.07	5,675,481.99	0.00	5,675,481.99	17.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(2,067,080.46)	(2,067,080.46)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,164,230.54	0.00
6266	Educator Effectiveness, FY 2021-22	2,414,560.73	1,056,418.73
6300	Lottery : Instructional Materials	1,052,230.52	878,900.52
6500	Special Education	312,571.11	334,129.11
6546	Mental Health-Related Services	131,010.97	131,010.97
6547	Special Education Early Intervention Preschool Grant	1,838,493.00	17,674.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,404,377.00	5,683,045.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	31,300.01	31,300.01
7029	Child Nutrition: Food Service Staff Training Funds	57,816.00	57,816.00
7311	Classified School Employee Professional Development Block Grant	56,081.86	56,081.86
7435	Learning Recovery Emergency Block Grant	11,243,469.00	11,243,469.00
7810	Other Restricted State	615,599.41	615,599.41
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,816,000.00	1,306,894.00
9010	Other Restricted Local	1,504,125.08	1,323,685.08
Total, Restricted Balance		28,641,865.23	22,736,023.69

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	222,557.04	0.00	-100.0%
5) TOTAL, REVENUES			222,557.04	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	145,798.98	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	72,850.39	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			218,649.37	0.00	-300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,907.67	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)			3,907.67	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,380.61	164,288.28	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,380.61	164,288.28	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,380.61	164,288.28	2.4%
2) Ending Balance, June 30 (E + F1e)			164,288.28	164,288.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,188.28	164,288.28	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	164,418.28		
c) in Revolving Cash Account		9130	100.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			164,518.28		
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	230.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			230.00		
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)			164,288.28		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	222,557.04	0.00	-100.0%
TOTAL, REVENUES			222,557.04	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/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	143,363.67	0.00	-100.0%
Noncapitalized Equipment		4400	2,435.31	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			145,798.98	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	72,850.39	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,850.39	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			218,649.37	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	222,557.04	0.00	-100.0%
5) TOTAL, REVENUES			222,557.04	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		218,649.37	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			218,649.37	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,907.67	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)			3,907.67	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,380.61	164,288.28	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,380.61	164,288.28	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,380.61	164,288.28	2.4%
2) Ending Balance, June 30 (E + F1e)			164,288.28	164,288.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,188.28	164,288.28	0.1%
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	164,188.28	164,288.28
Total, Restricted Balance		164,188.28	164,288.28

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	4,438.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,343,763.76	1,183,376.00	-11.9%
4) Other Local Revenue		8600-8799	7,910.04	0.00	-100.0%
5) TOTAL, REVENUES			1,356,111.80	1,183,376.00	-12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	263,811.62	323,939.00	22.8%
2) Classified Salaries		2000-2999	402,101.66	452,811.00	12.6%
3) Employee Benefits		3000-3999	266,312.60	333,766.00	25.3%
4) Books and Supplies		4000-4999	129,806.40	24,500.00	-81.1%
5) Services and Other Operating Expenditures		5000-5999	114,008.93	19,450.00	-82.9%
6) Capital Outlay		6000-6999	179,978.06	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	40,166.40	28,910.00	-28.0%
9) TOTAL, EXPENDITURES			1,396,185.67	1,183,376.00	-15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,073.87)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,803.58	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,803.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,270.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,800.88	178,530.59	-13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,800.88	178,530.59	-13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,800.88	178,530.59	-13.3%
2) Ending Balance, June 30 (E + F1e)			178,530.59	178,530.59	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	178,530.59	178,530.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	903,331.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,150.62)		
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	427,220.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,893.58		
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			1,324,294.90		
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	134,952.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	91,631.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	919,181.04		
6) TOTAL, LIABILITIES			1,145,764.31		
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)			178,530.59		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,438.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			4,438.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,069,949.00	1,165,497.00	8.9%
All Other State Revenue	All Other	8590	273,814.76	17,879.00	-93.5%
TOTAL, OTHER STATE REVENUE			1,343,763.76	1,183,376.00	-11.9%
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	15,827.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,917.19)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,910.04	0.00	-100.0%
TOTAL, REVENUES			1,356,111.80	1,183,376.00	-12.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	187,562.12	243,791.00	30.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	76,249.50	80,148.00	5.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			263,811.62	323,939.00	22.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	193,420.20	243,909.00	26.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	113,351.23	95,146.00	-16.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	95,330.23	113,756.00	19.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			402,101.66	452,811.00	12.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	53,633.95	69,435.00	29.5%
PERS		3201-3202	107,524.24	129,927.00	20.8%
OASDI/Medicare/Alternative		3301-3302	36,887.76	42,685.00	15.7%
Health and Welfare Benefits		3401-3402	46,042.75	69,184.00	50.3%
Unemployment Insurance		3501-3502	3,164.61	389.00	-87.7%
Workers' Compensation		3601-3602	18,817.10	21,959.00	16.7%
OPEB, Allocated		3701-3702	242.19	187.00	-22.8%
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			266,312.60	333,766.00	25.3%
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	80,757.66	22,500.00	-72.1%
Noncapitalized Equipment		4400	49,048.74	2,000.00	-95.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			129,806.40	24,500.00	-81.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	159.00	6,000.00	3,673.6%
Dues and Memberships		5300	194.00	750.00	286.6%
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	80,871.52	2,000.00	-97.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,490.19	5,500.00	120.9%
Professional/Consulting Services and Operating Expenditures		5800	30,294.22	5,000.00	-83.5%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,008.93	19,450.00	-82.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	179,978.06	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			179,978.06	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,166.40	28,910.00	-28.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,166.40	28,910.00	-28.0%
TOTAL, EXPENDITURES			1,396,185.67	1,183,376.00	-15.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	12,803.58	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,803.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,803.58	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,438.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,343,763.76	1,183,376.00	-11.9%
4) Other Local Revenue		8600-8799	7,910.04	0.00	-100.0%
5) TOTAL, REVENUES			1,356,111.80	1,183,376.00	-12.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		615,023.23	742,909.00	20.8%
2) Instruction - Related Services	2000-2999		245,912.02	276,769.00	12.5%
3) Pupil Services	3000-3999		51,907.87	33,039.00	-36.4%
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		40,166.40	28,910.00	-28.0%
8) Plant Services	8000-8999		443,176.15	101,749.00	-77.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,396,185.67	1,183,376.00	-15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,073.87)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,803.58	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,803.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,270.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,800.88	178,530.59	-13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,800.88	178,530.59	-13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,800.88	178,530.59	-13.3%
2) Ending Balance, June 30 (E + F1e)			178,530.59	178,530.59	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	178,530.59	178,530.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	43,658.59	43,658.59
6130	Child Development: Center-Based Reserve Account	134,872.00	134,872.00
Total, Restricted Balance		178,530.59	178,530.59

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,110,489.76	3,411,701.00	-33.2%
3) Other State Revenue		8300-8599	6,242,501.44	3,841,677.00	-38.5%
4) Other Local Revenue		8600-8799	57,254.46	0.00	-100.0%
5) TOTAL, REVENUES			11,410,245.66	7,253,378.00	-36.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,536,441.42	2,870,717.00	13.2%
3) Employee Benefits		3000-3999	1,006,211.60	1,186,037.00	17.9%
4) Books and Supplies		4000-4999	3,570,943.35	3,042,000.00	-14.8%
5) Services and Other Operating Expenditures		5000-5999	131,650.09	109,050.00	-17.2%
6) Capital Outlay		6000-6999	97,795.93	600,000.00	513.5%
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	140,622.00	120,333.00	-14.4%
9) TOTAL, EXPENDITURES			7,483,664.39	7,928,137.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,926,581.27	(674,759.00)	-117.2%
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)			3,926,581.27	(674,759.00)	-117.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,668,480.39	8,595,061.66	84.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,668,480.39	8,595,061.66	84.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,668,480.39	8,595,061.66	84.1%
2) Ending Balance, June 30 (E + F1e)			8,595,061.66	7,920,302.66	-7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	200,397.26	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	8,394,664.40	7,920,302.66	-5.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,123,198.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(108,611.80)		
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	1,212,903.69		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	2,383,121.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	200,397.26		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,811,009.09		
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	173,732.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	42,214.69		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			215,947.43		
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)			8,595,061.66		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,684,769.57	3,411,701.00	-27.2%
Donated Food Commodities		8221	425,720.19	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,110,489.76	3,411,701.00	-33.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,242,501.44	3,841,677.00	-38.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,242,501.44	3,841,677.00	-38.5%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	101,505.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(44,251.42)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,254.46	0.00	-100.0%
TOTAL, REVENUES			11,410,245.66	7,253,378.00	-36.4%
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	1,759,703.26	2,000,142.00	13.7%
Classified Supervisors' and Administrators' Salaries		2300	344,788.60	383,892.00	11.3%
Clerical, Technical and Office Salaries		2400	130,571.19	155,349.00	19.0%
Other Classified Salaries		2900	301,378.37	331,334.00	9.9%
TOTAL, CLASSIFIED SALARIES			2,536,441.42	2,870,717.00	13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	538,147.12	653,639.00	21.5%
OASDI/Medicare/Alternative		3301-3302	186,099.97	208,364.00	12.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	197,795.05	240,756.00	21.7%
Unemployment Insurance		3501-3502	12,055.97	1,435.00	-88.1%
Workers' Compensation		3601-3602	71,446.80	81,154.00	13.6%
OPEB, Allocated		3701-3702	666.69	689.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,006,211.60	1,186,037.00	17.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	243,610.44	239,000.00	-1.9%
Noncapitalized Equipment		4400	115.14	3,000.00	2,505.5%
Food		4700	3,327,217.77	2,800,000.00	-15.8%
TOTAL, BOOKS AND SUPPLIES			3,570,943.35	3,042,000.00	-14.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,856.95	6,300.00	239.3%
Dues and Memberships		5300	1,513.50	2,000.00	32.1%
Insurance		5400-5450	5,500.00	6,000.00	9.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,603.24	35,000.00	-39.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,143.54	5,250.00	-26.5%
Professional/Consulting Services and Operating Expenditures		5800	55,357.95	51,000.00	-7.9%
Communications		5900	2,674.91	3,500.00	30.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,650.09	109,050.00	-17.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	68,500.25	300,000.00	338.0%
Equipment Replacement		6500	29,295.68	300,000.00	924.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			97,795.93	600,000.00	513.5%
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	140,622.00	120,333.00	-14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,622.00	120,333.00	-14.4%
TOTAL, EXPENDITURES			7,483,664.39	7,928,137.00	5.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,110,489.76	3,411,701.00	-33.2%
3) Other State Revenue		8300-8599	6,242,501.44	3,841,677.00	-38.5%
4) Other Local Revenue		8600-8799	57,254.46	0.00	-100.0%
5) TOTAL, REVENUES			11,410,245.66	7,253,378.00	-36.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,872,534.16	7,259,906.00	5.6%
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		140,622.00	120,333.00	-14.4%
8) Plant Services	8000-8999		470,508.23	547,898.00	16.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,483,664.39	7,928,137.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,926,581.27	(674,759.00)	-117.2%
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)			3,926,581.27	(674,759.00)	-117.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,668,480.39	8,595,061.66	84.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,668,480.39	8,595,061.66	84.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,668,480.39	8,595,061.66	84.1%
2) Ending Balance, June 30 (E + F1e)			8,595,061.66	7,920,302.66	-7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	200,397.26	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	8,394,664.40	7,920,302.66	-5.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,912,093.40	6,336,929.66
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	0.00	100,802.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,482,571.00	1,482,571.00
Total, Restricted Balance		8,394,664.40	7,920,302.66

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	2,700.38	0.00	-100.0%
5) TOTAL, REVENUES			2,700.38	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	127,457.91	375,570.00	194.7%
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			127,457.91	375,570.00	194.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,757.53)	(375,570.00)	201.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	357,109.00	2.0%
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			350,000.00	357,109.00	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			225,242.47	(18,461.00)	-108.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,460.59	244,703.06	1,157.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,460.59	244,703.06	1,157.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,460.59	244,703.06	1,157.4%
2) Ending Balance, June 30 (E + F1e)			244,703.06	226,242.06	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	244,703.06	226,242.06	-7.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	245,137.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,196.92)		
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	4,762.22		
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			244,703.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			244,703.06		
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	7,524.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,824.18)	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			2,700.38	0.00	-100.0%
TOTAL, REVENUES			2,700.38	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,457.91	375,570.00	194.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,457.91	375,570.00	194.7%
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			127,457.91	375,570.00	194.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	350,000.00	357,109.00	2.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	357,109.00	2.0%
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)			350,000.00	357,109.00	2.0%

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	2,700.38	0.00	-100.0%
5) TOTAL, REVENUES			2,700.38	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		127,457.91	375,570.00	194.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			127,457.91	375,570.00	194.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(124,757.53)	(375,570.00)	201.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	357,109.00	2.0%
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			350,000.00	357,109.00	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			225,242.47	(18,461.00)	-108.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,460.59	244,703.06	1,157.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,460.59	244,703.06	1,157.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,460.59	244,703.06	1,157.4%
2) Ending Balance, June 30 (E + F1e)			244,703.06	226,242.06	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	244,703.06	226,242.06	-7.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	573,535.82	0.00	-100.0%
5) TOTAL, REVENUES			573,535.82	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	14,304,194.24	7,195,393.00	-49.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,304,194.24	7,195,393.00	-49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,730,658.42)	(7,195,393.00)	-47.6%
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)			(13,730,658.42)	(7,195,393.00)	-47.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,776,208.06	4,045,549.64	-77.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,776,208.06	4,045,549.64	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,776,208.06	4,045,549.64	-77.2%
2) Ending Balance, June 30 (E + F1e)			4,045,549.64	(3,149,843.36)	-177.9%
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	4,045,549.64	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	(3,149,843.36)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,609,510.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(118,921.62)		
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	164,595.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,655,183.79		
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	1,609,560.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	73.75		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,609,634.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,045,549.64		
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	319,497.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	254,038.73	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			573,535.82	0.00	-100.0%
TOTAL, REVENUES			573,535.82	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	14,304,194.24	7,195,393.00	-49.7%
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			14,304,194.24	7,195,393.00	-49.7%
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			14,304,194.24	7,195,393.00	-49.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	573,535.82	0.00	-100.0%
5) TOTAL, REVENUES			573,535.82	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		14,304,194.24	7,195,393.00	-49.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,304,194.24	7,195,393.00	-49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(13,730,658.42)	(7,195,393.00)	-47.6%
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)			(13,730,658.42)	(7,195,393.00)	-47.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,776,208.06	4,045,549.64	-77.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,776,208.06	4,045,549.64	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,776,208.06	4,045,549.64	-77.2%
2) Ending Balance, June 30 (E + F1e)			4,045,549.64	(3,149,843.36)	-177.9%
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	4,045,549.64	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	(3,149,843.36)	New

		2022-23	
		Unaudited	2023-24
		Actuals	Budget
Resource	Description		
9010	Other Restricted Local	4,045,549.64	0.00
Total, Restricted Balance		4,045,549.64	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	9,481,570.99	745,845.00	-92.1%
5) TOTAL, REVENUES			9,481,570.99	745,845.00	-92.1%
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	296,056.49	75,000.00	-74.7%
5) Services and Other Operating Expenditures		5000-5999	3,982,393.51	0.00	-100.0%
6) Capital Outlay		6000-6999	7,804,428.17	17,845,449.00	128.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	501,315.01	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,584,193.18	17,920,449.00	42.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,102,622.19)	(17,174,604.00)	453.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,005,796.02	0.00	-100.0%
b) Transfers Out		7600-7629	52,000.00	52,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,953,796.02	(52,000.00)	-101.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(148,826.17)	(17,226,604.00)	11,475.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,880,363.19	28,731,537.02	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,880,363.19	28,731,537.02	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,880,363.19	28,731,537.02	-0.5%
2) Ending Balance, June 30 (E + F1e)			28,731,537.02	11,504,933.02	-60.0%
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	28,731,537.02	11,504,933.02	-60.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,509,690.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(456,005.43)		
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	602,899.68		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,367,413.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,005,869.77		
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			32,029,867.78		
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	3,297,464.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	866.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,298,330.76		
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)			28,731,537.02		
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	554,746.55	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(65,874.06)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	8,046,475.61	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	946,222.89	745,845.00	-21.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,481,570.99	745,845.00	-92.1%
TOTAL, REVENUES			9,481,570.99	745,845.00	-92.1%
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	281,959.68	75,000.00	-73.4%
Noncapitalized Equipment		4400	14,096.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			296,056.49	75,000.00	-74.7%
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	3,982,363.91	0.00	-100.0%
Communications		5900	29.60	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,982,393.51	0.00	-100.0%
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	7,698,711.33	17,845,449.00	131.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	105,716.84	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			7,804,428.17	17,845,449.00	128.7%
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	42,026.01	0.00	-100.0%
Other Debt Service - Principal		7439	459,289.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			501,315.01	0.00	-100.0%
TOTAL, EXPENDITURES			12,584,193.18	17,920,449.00	42.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,005,796.02	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,005,796.02	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	52,000.00	52,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			52,000.00	52,000.00	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)			2,953,796.02	(52,000.00)	-101.8%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,481,570.99	745,845.00	-92.1%
5) TOTAL, REVENUES			9,481,570.99	745,845.00	-92.1%
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		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		3,950,254.43	0.00	-100.0%
8) Plant Services	8000-8999		8,132,623.74	17,920,449.00	120.4%
9) Other Outgo	9000-9999	Except 7600-7699	501,315.01	0.00	-100.0%
10) TOTAL, EXPENDITURES			12,584,193.18	17,920,449.00	42.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,102,622.19)	(17,174,604.00)	453.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,005,796.02	0.00	-100.0%
b) Transfers Out		7600-7629	52,000.00	52,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,953,796.02	(52,000.00)	-101.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(148,826.17)	(17,226,604.00)	11,475.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,880,363.19	28,731,537.02	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,880,363.19	28,731,537.02	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,880,363.19	28,731,537.02	-0.5%
2) Ending Balance, June 30 (E + F1e)			28,731,537.02	11,504,933.02	-60.0%
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	28,731,537.02	11,504,933.02	-60.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	28,731,537.02	11,504,933.02	
Total, Restricted Balance		28,731,537.02	11,504,933.02	

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	68,063.26	68,063.00	0.0%
4) Other Local Revenue		8600-8799	10,182,805.30	10,257,618.00	0.7%
5) TOTAL, REVENUES			10,250,868.56	10,325,681.00	0.7%
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	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	8,332,125.02	9,392,216.00	12.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,332,125.02	9,392,216.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,918,743.54	933,465.00	-51.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,918,743.54	933,465.00	-51.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,884,228.83	15,802,972.37	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,884,228.83	15,802,972.37	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,884,228.83	15,802,972.37	13.8%
2) Ending Balance, June 30 (E + F1e)			15,802,972.37	16,736,437.37	5.9%
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	15,802,972.37	16,736,437.37	5.9%
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	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,145,251.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(342,279.34)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			15,802,972.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			15,802,972.37		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	68,063.26	68,063.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			68,063.26	68,063.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,298,165.09	9,298,165.00	0.0%
Unsecured Roll		8612	90,865.67	90,866.00	0.0%
Prior Years' Taxes		8613	151,019.62	151,020.00	0.0%
Supplemental Taxes		8614	593,356.94	593,357.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	124,210.27	124,210.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(74,812.29)	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			10,182,805.30	10,257,618.00	0.7%
TOTAL, REVENUES			10,250,868.56	10,325,681.00	0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,010,000.00	4,615,000.00	15.1%
Bond Interest and Other Service Charges		7434	4,322,125.02	4,777,216.00	10.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,332,125.02	9,392,216.00	12.7%
TOTAL, EXPENDITURES			8,332,125.02	9,392,216.00	12.7%
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	68,063.26	68,063.00	0.0%
4) Other Local Revenue		8600-8799	10,182,805.30	10,257,618.00	0.7%
5) TOTAL, REVENUES			10,250,868.56	10,325,681.00	0.7%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,332,125.02	9,392,216.00	12.7%
10) TOTAL, EXPENDITURES			8,332,125.02	9,392,216.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,918,743.54	933,465.00	-51.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,918,743.54	933,465.00	-51.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,884,228.83	15,802,972.37	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,884,228.83	15,802,972.37	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,884,228.83	15,802,972.37	13.8%
2) Ending Balance, June 30 (E + F1e)			15,802,972.37	16,736,437.37	5.9%
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	15,802,972.37	16,736,437.37	5.9%
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	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	15,802,972.37	16,736,437.37
Total, Restricted Balance		15,802,972.37	16,736,437.37

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)	10,989.29	10,989.29	10,989.29	11,409.18	11,409.18	11,409.18
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)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,989.29	10,989.29	10,989.29	11,409.18	11,409.18	11,409.18
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	13.38	13.38	13.38	16.00	16.00	16.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	13.38	13.38	13.38	16.00	16.00	16.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,002.67	11,002.67	11,002.67	11,425.18	11,425.18	11,425.18
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	50,160,291.94		50,160,291.94			50,160,291.94
Work in Progress	93,219,364.03		93,219,364.03	45,134,984.61		138,354,348.64
Total capital assets not being depreciated	143,379,655.97	0.00	143,379,655.97	45,134,984.61	0.00	188,514,640.58
Capital assets being depreciated:						
Land Improvements	14,111,757.90		14,111,757.90	377,733.74		14,489,491.64
Buildings	314,398,992.38		314,398,992.38	3,770,608.71		318,169,601.09
Equipment	8,409,579.74		8,409,579.74	2,194,389.07		10,603,968.81
Total capital assets being depreciated	336,920,330.02	0.00	336,920,330.02	6,342,731.52	0.00	343,263,061.54
Accumulated Depreciation for:						
Land Improvements	(7,232,051.00)		(7,232,051.00)	(710,036.07)		(7,942,087.07)
Buildings	(88,308,122.36)		(88,308,122.36)	(7,750,417.54)		(96,058,539.90)
Equipment	(6,781,232.21)		(6,781,232.21)	(340,763.32)		(7,121,995.53)
Total accumulated depreciation	(102,321,405.57)	0.00	(102,321,405.57)	(8,801,216.93)	0.00	(111,122,622.50)
Total capital assets being depreciated, net excluding lease and subscription assets	234,598,924.45	0.00	234,598,924.45	(2,458,485.41)	0.00	232,140,439.04
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	377,978,580.42	0.00	377,978,580.42	42,676,499.20	0.00	420,655,079.62
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.32%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$123,492,937.41
	Appropriations Subject to Limit	\$113,870,329.75
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.59%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2023

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Nicole Carroll

Name
Coordinator

Title
(951) 826-6429

Telephone
ncarroll@rcoe.us

E-mail Address

For School District:

Getahun Woldie

Name
Director of Fiscal Services

Title
(951) 672-1851

Telephone
getahun.woldie@menifeeud.org

E-mail Address

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	2022-23 Title I, Part A	2021-22 Title I, Part A	ESSER II CARES Act	ESSER III CARES Act	ESSER III - Learning Loss	ELO/ESSER II State Reserve	ELO-GEER II
FEDERAL CATALOG NUMBER	84.010/14329	84.010/14329	84.425/15547	84.425/15559	84.425U/10155	84.425/15618	84.425/155619
RESOURCE CODE	3010-0	3010-1	3212	3213	3214	3216	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	2022-23 Title I AR025-23	2021-22 Title I	ESSER II 9/30/23	ESSER III 9/30/24 AR026-33	Learning Loss 9/30/24 UR01-23	ELO/ESSER II 9/30/23	ELO-GEER II 9/30/23 AR021-23
AWARD							
1. Prior Year Carry over		216,354.88		1,762,373.14	1,768,094.80	285,851.90	218,540.00
2. a. Current Year Award	1,372,933.00						
b. Transferability (ESSA)							
c. Other Adjustments			313.00				
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,372,933.00	0.00	313.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,372,933.00	216,354.88	313.00	1,762,373.14	1,768,094.80	285,851.90	218,540.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					283,214.00		
6. Cash Received in Current Year	496,024.00	216,354.88	313.00	1,443,102.14	1,405,063.00	285,851.90	148,271.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	496,024.00	216,354.88	313.00	1,443,102.14	1,688,277.00	285,851.90	148,271.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,124,852.30	216,354.88	313.00	1,638,045.27	1,282,647.72	285,851.90	218,540.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,124,852.30	216,354.88	313.00	1,638,045.27	1,282,647.72	285,851.90	218,540.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(628,828.30)	0.00	0.00	(194,943.13)	405,629.28	0.00	(70,269.00)

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

Description	001	002	003	004	005	006	007
a. Unearned Revenue					405,629.28		
b. Accounts Payable							
c. Accounts Receivable	628,828.30			194,943.13			70,269.00
14. Unused Grant Award Calculation (line 4 minus line 9)	248,080.70	0.00	0.00	124,327.87	485,447.08	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	248,080.70			124,327.87	485,447.08		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,124,852.30	216,354.88	313.00	1,638,045.27	1,282,647.72	285,851.90	218,540.00

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	ELO-GEER III	ELOG- ESSER III	ARP- SpEd Local Asst	2021-22 ARP SpEd Local Asst - CEIS	ARP -SpEd PreSchool	2021-22 ARP SpEd PreSchool CEIS	IDEA: Basic Local Asst
FEDERAL CATALOG NUMBER	84.425/15620	84.425/15621	84.027/15638	84.027/110170	84.173/15639	84.173/110171	84.027/13379
RESOURCE CODE	3218	3219	3305	3307	3308	3309	3310-0
REVENUE OBJECT	8290	8290	8182	8990	8182	8990	8181
LOCAL DESCRIPTION (if any)	ELO-GEER III 9/30/24 AR024-23	ELOG 9/30/24 UR02-23	ARP-SpEd Local Asst 9/30/23 SV312023	2021-22 ARP Local Asst CEIS 9/30/23	ARP PreSchool 9/30/23 SV322023	2021-22 ARP SpEd PreSchool CEIS 9/30/23	IDEA: SpEd Basic Local Asst SV042023
AWARD							
1. Prior Year Carry over	620,729.00	1,070,029.00	413,773.50		28,840.00		
2. a. Current Year Award							2,171,159.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	0.00	2,171,159.00
3. Required Matching Funds/Other			(65,312.10)	65,312.10	(4,326.00)	4,326.00	
4. Total Available Award							
(sum lines 1, 2d, & 3)	620,729.00	1,070,029.00	348,461.40	65,312.10	24,514.00	4,326.00	2,171,159.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	601,452.00	913,520.00	42,747.96				
7. Contributed Matching Funds			(65,312.10)	65,312.10	(4,326.00)	4,326.00	
8. Total Available (sum lines 5, 6, & 7)	601,452.00	913,520.00	(22,564.14)	65,312.10	(4,326.00)	4,326.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	620,729.00	888,684.32	348,461.40	65,312.10	24,514.00	4,326.00	2,171,159.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	620,729.00	888,684.32	348,461.40	65,312.10	24,514.00	4,326.00	2,171,159.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	008	009	010	011	012	013	014
(line 8 minus line 9 plus line 12)	(19,277.00)	24,835.68	(371,025.54)	0.00	(28,840.00)	0.00	(2,171,159.00)
a. Unearned Revenue		24,835.68					
b. Accounts Payable							
c. Accounts Receivable	19,277.00		371,025.54		28,840.00		2,171,159.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	181,344.68	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		181,344.68					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	620,729.00	888,684.32	413,773.50	0.00	28,840.00	0.00	2,171,159.00

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	2021-22 IDEA: Basic Local Asst	2021-22 IDEA Basic Local Asst - CEIS	IDEA PreSchool	2021-22 IDEA: PreSchool	2021-22 IDEA: PreSchool - CEIS	IDEA: Mental Health	IDEA: PreK Staff Dev
FEDERAL CATALOG NUMBER	84.027/13379	84.027/10119	84.173/13430	84.173/13430	84.173/10131	84.027A/14468	84.173A/13430
RESOURCE CODE	3310-1	3312-1	3315-0	3315-1	3318	3327	3345-0
REVENUE OBJECT	8181	8990	8182	8182	8990	8182	8182
LOCAL DESCRIPTION (if any)	2021-22 SpEd Basic Local Asst SV332023	2021-22 SpEd Basic Local Asst 9/30/23	IDEA: PreSchool Grants SV052023	2021-22 IDEA:PreSchool SV342023	2021-22 IDEA PreSchool - CEIS	Mental Health SV252023	IDEA: PreK Staff SV062023Dev
AWARD							
1. Prior Year Carry over	189,811.09			7,771.25			
2. a. Current Year Award			57,643.00			43,214.43	566.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	57,643.00	0.00	0.00	43,214.43	566.00
3. Required Matching Funds/Other	(189,811.09)	189,811.09		(4,194.90)	4,194.90		
4. Total Available Award							
(sum lines 1, 2d, & 3)	0.00	189,811.09	57,643.00	3,576.35	4,194.90	43,214.43	566.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year				2,476.33			
7. Contributed Matching Funds	(189,811.09)	189,811.09		(4,194.90)	4,194.90		
8. Total Available (sum lines 5, 6, & 7)	(189,811.09)	189,811.09	0.00	(1,718.57)	4,194.90	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	189,811.09	57,643.00	3,576.35	4,194.90	43,214.43	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	189,811.09	57,643.00	3,576.35	4,194.90	43,214.43	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	015	016	017	018	019	020	021
(line 8 minus line 9 plus line 12)	(189,811.09)	0.00	(57,643.00)	(5,294.92)	0.00	(43,214.43)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	189,811.09		57,643.00	5,294.92		43,214.43	
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	566.00
15. If Carryover is allowed, enter line 14 amount here							566.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	189,811.09	0.00	57,643.00	7,771.25	0.00	43,214.43	0.00

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

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	2021-22 IDEA: PreK Staff Dev	2020-21 IDEA: PreK Staff Dev	ESEA: Title II Part A SEI	2021-22 ESEA: Title II Part A SEI	ESEA: Title IV Student Support	2021-22 ESEA: Title IV Student Support	ESEA: Title III Immig Ed
FEDERAL CATALOG NUMBER	84.173A/13430	84.173A/13430	84.367/14341	84.367/14341	84.424/15396	84.424/15396	84.365/15146
RESOURCE CODE	3345-1	3345-2	4035-0	4035-1	4127-0	4127-1	4201-0
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	2021-22 IDEA:PreK Staff Dev	2020-21 IDEA: PreK Staff Dev	Title II - SEA 9/30/24 AR027-23	2021-22 Title II - SEI 9/30/23	Title IV Stu Support 9/30/24 UR03-23	2021-22 Title IV Stu Support 9/30/23	Title III Immig Ed 9/30/24 AR028-23
AWARD							
1. Prior Year Carry over	293.00	548.00		96,897.40		6,468.16	
2. a. Current Year Award			247,141.00		91,481.00		17,348.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	247,141.00	0.00	91,481.00	0.00	17,348.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	293.00	548.00	247,141.00	96,897.40	91,481.00	6,468.16	17,348.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	293.00	548.00	36,667.00	96,897.40	45,507.00	6,468.16	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	293.00	548.00	36,667.00	96,897.40	45,507.00	6,468.16	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	293.00	548.00	236,831.01	96,897.40	34,001.19	6,468.16	6,297.11
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	293.00	548.00	236,831.01	96,897.40	34,001.19	6,468.16	6,297.11
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	022	023	024	025	026	027	028
(line 8 minus line 9 plus line 12)	0.00	0.00	(200,164.01)	0.00	11,505.81	0.00	(6,297.11)
a. Unearned Revenue					11,505.81		
b. Accounts Payable							
c. Accounts Receivable			200,164.01				6,297.11
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	10,309.99	0.00	57,479.81	0.00	11,050.89
15. If Carryover is allowed, enter line 14 amount here			10,309.99		57,479.81		11,050.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	293.00	548.00	236,831.01	96,897.40	34,001.19	6,468.16	6,297.11

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

Description	029	030	031	032	033	034	
FEDERAL PROGRAM NAME	2021-22 ESEA: Title III Immig Ed	20-21 ESEA: Title III Immig	ESEA: Title III EL	2021-22 ESEA: Title III EL	2020-21 ESEA: Title III EI	ARP HCY	TOTAL
FEDERAL CATALOG NUMBER	84.365/15146	84.365/15146	84.365/14346	84.365/14346	84.365/14346	84.425/15566	
RESOURCE CODE	4201-1	4201-2	4203-0	4203-1	4203-2	5634	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	2021-22 Title III Immig Ed 9/30/23 AR029-23	2020-21 Title III Immig Ed 9/30/22	Title III EL 9/30/24 AR030-23	2021-22 Title III EL 9/30/23 AR031-23	2020-21 Title III EL 9/30/22	ARP HCY 9/30/24 UR04-23	
AWARD							
1. Prior Year Carry over	15,248.00	1,122.45		94,536.00	29,732.91	21,858.60	6,848,873.08
2. a. Current Year Award			120,392.00				4,121,877.43
b. Transferability (ESSA)							0.00
c. Other Adjustments				6,645.00			6,958.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	120,392.00	6,645.00	0.00	0.00	4,128,835.43
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	15,248.00	1,122.45	120,392.00	101,181.00	29,732.91	21,858.60	10,977,708.51
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,690.00	1,122.45		54,178.00	29,732.91	5,088.60	376,025.96
6. Cash Received in Current Year	6,443.00			34,175.00		9,331.00	5,791,505.77
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	9,133.00	1,122.45	0.00	88,353.00	29,732.91	14,419.60	6,167,531.73
EXPENDITURES							
9. Donor-Authorized Expenditures	15,248.00	1,122.45	7,742.52	101,181.00	29,732.91	10,500.98	9,735,094.39
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	15,248.00	1,122.45	7,742.52	101,181.00	29,732.91	10,500.98	9,735,094.39
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	029	030	031	032	033	034	
(line 8 minus line 9 plus line 12)	(6,115.00)	0.00	(7,742.52)	(12,828.00)	0.00	3,918.62	(3,567,562.66)
a. Unearned Revenue						3,918.62	445,889.39
b. Accounts Payable							0.00
c. Accounts Receivable	6,115.00		7,742.52	12,828.00			4,013,452.05
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	112,649.48	0.00	0.00	11,357.62	1,242,614.12
15. If Carryover is allowed, enter line 14 amount here			112,649.48			11,357.62	1,242,614.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,248.00	1,122.45	7,742.52	101,181.00	29,732.91	10,500.98	9,735,094.39

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	2020-21 In Person Instruction	STRS On-Behalf	Universal PreK P&I	CSPP	QRIS	2021-22 QRIS	2020-21 QRIS
RESOURCE CODE	7422	F06-7690	F12-6053	F12-6105	F12-6127-0	F12-6127-1	F12-6127-2
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	UR05-23		UR06-23	AR023-23	2022-23 QRIS UR07-23	2021-22 QRIS UR08-23	2020-21 QRIS UR09-23
AWARD							
1. Prior Year Carry over	1,488,995.98		278,237.00			21,750.00	16,704.73
2. a. Current Year Award		5,742,664.00	592,345.00	1,068,820.00	16,000.00		
b. Other Adjustments			4,445.00	13,932.58			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	5,742,664.00	596,790.00	1,082,752.58	16,000.00	0.00	0.00
3. Required Matching Funds/Other				(16,928.64)			
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,488,995.98	5,742,664.00	875,027.00	1,065,823.94	16,000.00	21,750.00	16,704.73
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,488,995.98		278,237.00			21,750.00	16,704.73
6. Cash Received in Current Year		5,742,664.00	596,790.00	802,200.06	16,000.00		
7. Contributed Matching Funds				(4,125.06)			
8. Total Available (sum lines 5, 6, & 7)	1,488,995.98	5,742,664.00	875,027.00	798,075.00	16,000.00	21,750.00	16,704.73
EXPENDITURES							
9. Donor-Authorized Expenditures	289.06	5,742,664.00	6,100.87	1,065,823.94			4,199.82
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	289.06	5,742,664.00	6,100.87	1,065,823.94	0.00	0.00	4,199.82
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,488,706.92	0.00	868,926.13	(267,748.94)	16,000.00	21,750.00	12,504.91
a. Unearned Revenue	1,488,706.92		868,926.13		16,000.00	21,750.00	12,504.91
b. Accounts Payable							
c. Accounts Receivable				267,748.94			

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

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	1,488,706.92	0.00	868,926.13	0.00	16,000.00	21,750.00	12,504.91
15. If Carryover is allowed, enter line 14 amount here	1,488,706.92		868,926.13		16,000.00	21,750.00	12,504.91
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	289.06	5,742,664.00	6,100.87	1,069,949.00	0.00	0.00	4,199.82

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

Description	008	009	
STATE PROGRAM NAME	2020-21 Inclusive Early Ed	STRS On-Behalf	TOTAL
RESOURCE CODE	F 12-6128	F 12-7690	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	RCOE Contract C00008122 AR014 & 038-23		
AWARD			
1. Prior Year Carry over	499,856.62		2,305,544.33
2. a. Current Year Award		16,518.00	7,436,347.00
b. Other Adjustments			18,377.58
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	0.00	16,518.00	7,454,724.58
3. Required Matching Funds/Other			(16,928.64)
4. Total Available Award			
(sum lines 1, 2c, & 3)	499,856.62	16,518.00	9,743,340.27
REVENUES			
5. Unearned Revenue Deferred from Prior Year	13,471.87		1,819,159.58
6. Cash Received in Current Year	83,946.35	16,518.00	7,258,118.41
7. Contributed Matching Funds			(4,125.06)
8. Total Available (sum lines 5, 6, & 7)	97,418.22	16,518.00	9,073,152.93
EXPENDITURES			
9. Donor-Authorized Expenditures	246,996.07	16,518.00	7,082,591.76
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	246,996.07	16,518.00	7,082,591.76
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)	(149,577.85)	0.00	1,990,561.17
a. Unearned Revenue			2,407,887.96
b. Accounts Payable			0.00

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

Description	008	009	
c. Accounts Receivable	149,577.85		417,326.79
14. Unused Grant Award Calculation			
(line 4 minus line 9)	252,860.55	0.00	2,660,748.51
15. If Carryover is allowed,			
enter line 14 amount here	252,860.55		2,660,748.51
16. Reconciliation of Revenue			
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	246,996.07	16,518.00	7,086,716.82

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 Dev CRRSA 1x	ARP - CSPP 1x Stipend	ARP - CSPP Rate Supplement	Child Nutrition - School Prgrms	Child Nutrition - CCAFP	Supply Chain Assistance	TOTAL
FEDERAL CATALOG NUMBER	93.575/15555	93.575/15640	93.575/15641	10.555/13391	10.555/13392	10.555/15655	
RESOURCE CODE	F12-5058	F12-5059	F12-5066	F13-5310	F13-5320	F13-5466	
REVENUE OBJECT	8290	8290	8290	8220/8520	8220	8220	
LOCAL DESCRIPTION (if any)	12/31/22	9/30/24	9/30/23				
AWARD							
1. Prior Year Restricted							
Ending Balance	45,367.56	50,400.00		4,668,480.39			4,764,247.95
2. a. Current Year Award			4,438.00	9,454,530.21	204,652.26	268,492.19	9,932,112.66
b. Other Adjustments							0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	4,438.00	9,454,530.21	204,652.26	268,492.19	9,932,112.66
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	45,367.56	50,400.00	4,438.00	14,123,010.60	204,652.26	268,492.19	14,696,360.61
REVENUES							
5. Cash Received in Current Year			4,438.00	7,160,869.88	115,190.99	268,492.19	7,548,991.06
6. Amounts Included in Line 5 for							
Prior Year Adjustments							0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,293,660.33	89,461.27	0.00	2,383,121.60
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	2,293,660.33	89,461.27	0.00	2,383,121.60
8. Contributed Matching Funds							0.00
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	4,438.00	9,454,530.21	204,652.26	268,492.19	9,932,112.66
EXPENDITURES							
10. Donor-Authorized Expenditures	45,367.56	6,741.41	4,438.00	7,010,519.94	204,652.26	268,492.19	7,540,211.36
11. Non Donor-Authorized							
Expenditures							0.00
12. Total Expenditures							

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	
(line 10 plus line 11)	45,367.56	6,741.41	4,438.00	7,010,519.94	204,652.26	268,492.19	7,540,211.36
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	43,658.59	0.00	7,112,490.66	0.00	0.00	7,156,149.25

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	ELOP	2021-22 Educator Effectiveness	Lottery : Instructional Mtrls	Special Education	SpEd: Low Incidence Equip	SpEd: Dispute Prevention/Reso	SpEd: Lrng Recovery
RESOURCE CODE	2600	6266	6300	6500	6531	6536	6537
REVENUE OBJECT	8590	8590	8560	8791	8791	8590	8590
LOCAL DESCRIPTION (if any)			Z132023	SV012023 SV022023	SV032023	6/30/23	6/30/23
AWARD							
1. Prior Year Restricted							
Ending Balance	1,866,741.26	2,473,295.07	584,212.97		207,488.54	61,780.00	3,865.14
2. a. Current Year Award	8,548,232.00		1,146,156.32	7,832,382.00	216,054.00		
b. Other Adjustments			33,206.14	229,002.54			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	8,548,232.00	0.00	1,179,362.46	8,061,384.54	216,054.00	0.00	0.00
3. Required Matching Funds/Other				15,607,448.95			
4. Total Available Award							
(sum lines 1, 2c, & 3)	10,414,973.26	2,473,295.07	1,763,575.43	23,668,833.49	423,542.54	61,780.00	3,865.14
REVENUES							
5. Cash Received in Current Year	8,548,232.00		858,765.21	7,230,057.54	108,003.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	320,597.25	831,327.00	108,051.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	320,597.25	831,327.00	108,051.00	0.00	0.00
8. Contributed Matching Funds				15,607,448.95			
9. Total Available							
(sum lines 5, 7c, & 8)	8,548,232.00	0.00	1,179,362.46	23,668,833.49	216,054.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	9,250,742.72	58,734.34	711,344.91	23,668,833.49	110,971.43	61,780.00	3,865.14
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	9,250,742.72	58,734.34	711,344.91	23,668,833.49	110,971.43	61,780.00	3,865.14

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,164,230.54	2,414,560.73	1,052,230.52	0.00	312,571.11	0.00	0.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SpEd: Mental Health	SpEd Early Interv PreSchl	Arts, Music & Instru Mtrls	2021-22 Kitchen Infrastructure	2021-22 Child Nutrition Staff Trng	2018-19 CL Staff Dev	2020-21 ELO ParaPro Staff
RESOURCE CODE	6546	6547	6762	7028	7029	7311	7426
REVENUE OBJECT	8590	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)	SV082023		AR001-23	6/30/24	6/30/24		9/30/24
AWARD							
1. Prior Year Restricted							
Ending Balance	295,627.89	851,963.00		239,105.00	58,866.00	59,737.66	245,389.15
2. a. Current Year Award	735,720.00	986,530.00	6,784,298.00				
b. Other Adjustments			(379,921.00)				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	735,720.00	986,530.00	6,404,377.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,031,347.89	1,838,493.00	6,404,377.00	239,105.00	58,866.00	59,737.66	245,389.15
REVENUES							
5. Cash Received in Current Year	669,505.00	986,530.00	3,392,149.00				
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	66,215.00	0.00	3,012,228.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	66,215.00	0.00	3,012,228.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	735,720.00	986,530.00	6,404,377.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	900,336.92			207,804.99	1,050.00	3,655.80	245,389.15
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	900,336.92	0.00	0.00	207,804.99	1,050.00	3,655.80	245,389.15

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

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	131,010.97	1,838,493.00	6,404,377.00	31,300.01	57,816.00	56,081.86	0.00

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

Description	015	016	017	018	019	020	
STATE PROGRAM NAME	2022-23 Learning Recovery BG	2021-22 CA Dept of Health	RRMA	Child Dev : Ctr Based Reserve	2022 Kitchen Infrastructure		TOTAL
RESOURCE CODE	7435	7810	8150	F 12-6130	F 13-7032		
REVENUE OBJECT	8590	8590	8980	8660/8990	8520		
LOCAL DESCRIPTION (if any)	6/30/28 AP069-23						
AWARD							
1. Prior Year Restricted							
Ending Balance		620,000.00	509,106.40	110,033.32			8,187,211.40
2. a. Current Year Award	13,134,894.00			7,910.04	1,482,571.00		40,874,747.36
b. Other Adjustments	(1,891,425.00)						(2,009,137.32)
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	11,243,469.00	0.00	0.00	7,910.04	1,482,571.00	0.00	38,865,610.04
3. Required Matching Funds/Other			6,826,869.41	16,928.64			22,451,247.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	11,243,469.00	620,000.00	7,335,975.81	134,872.00	1,482,571.00	0.00	69,504,068.44
REVENUES							
5. Cash Received in Current Year	13,134,894.00			7,910.04	1,482,571.00		36,418,616.79
6. Amounts Included in Line 5 for							
Prior Year Adjustments							0.00
7. a. Accounts Receiv able							
(line 2c minus lines 5 & 6)	(1,891,425.00)	0.00	0.00	0.00	0.00	0.00	2,446,993.25
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	(1,891,425.00)	0.00	0.00	0.00	0.00	0.00	2,446,993.25
8. Contributed Matching Funds			6,826,869.41	16,928.64			22,451,247.00
9. Total Available							
(sum lines 5, 7c, & 8)	11,243,469.00	0.00	6,826,869.41	24,838.68	1,482,571.00	0.00	61,316,857.04
EXPENDITURES							
10. Donor-Authorized Expenditures		4,400.59	5,519,975.81	0.00			40,748,885.29
11. Non Donor-Authorized							
Expenditures							0.00
12. Total Expenditures							
(line 10 plus line 11)	0.00	4,400.59	5,519,975.81	0.00	0.00	0.00	40,748,885.29

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

Description	015	016	017	018	019	020	
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	11,243,469.00	615,599.41	1,816,000.00	134,872.00	1,482,571.00	0.00	28,755,183.15

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	LEA MediCal Billing	Redevelopment	TOTAL
RESOURCE CODE	9011	9986	
REVENUE OBJECT	8699	8625	
LOCAL DESCRIPTION (if any)	AR013-23, CC1770, CC1771		
AWARD			
1. Prior Year Restricted			
Ending Balance	47,357.20	507,284.63	554,641.83
2. a. Current Year Award	912,870.88	1,238,919.43	2,151,790.31
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	912,870.88	1,238,919.43	2,151,790.31
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	960,228.08	1,746,204.06	2,706,432.14
REVENUES			
5. Cash Received in Current Year	790,767.14	1,238,919.43	2,029,686.57
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	122,103.74	0.00	122,103.74
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	122,103.74	0.00	122,103.74
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	912,870.88	1,238,919.43	2,151,790.31
EXPENDITURES			
10. Donor-Authorized Expenditures		1,202,307.06	1,202,307.06
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			

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

Description	001	002	
(line 10 plus line 11)	0.00	1,202,307.06	1,202,307.06
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	960,228.08	543,897.00	1,504,125.08

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

33 67116 0000000
Form CEA
D8ABYEMW43(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	69,742,484.45	301	0.00	303	69,742,484.45	305	2,365,830.17		307	67,376,654.28	309
2000 - Classified Salaries	22,862,547.74	311	923.90	313	22,861,623.84	315	977,361.79		317	21,884,262.05	319
3000 - Employee Benefits	38,149,270.73	321	24,167.30	323	38,125,103.43	325	438,702.83		327	37,686,400.60	329
4000 - Books, Supplies Equip Replace. (6500)	5,749,701.36	331	321,622.22	333	5,428,079.14	335	480,875.46		337	4,947,203.68	339
5000 - Services . . & 7300 - Indirect Costs	16,332,926.09	341	4,975.20	343	16,327,950.89	345	1,895,045.89		347	14,432,905.00	349
TOTAL					152,485,241.75	365	TOTAL			146,327,425.61	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	58,142,872.96
2. Salaries of Instructional Aides Per EC 41011.	2100	5,522,385.71
3. STRS.	3101 & 3102	15,525,763.64
4. PERS.	3201 & 3202	1,491,754.57
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,366,163.35
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,556,394.96
7. Unemployment Insurance.	3501 & 3502	308,341.41
8. Workers' Compensation Insurance.	3601 & 3602	1,819,627.40
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	89,733,304.00	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.	89,733,304.00	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.	61.32%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	61.32%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	146,327,425.61	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	132,403,443.00	973,007.00	133,376,450.00		4,010,000.00	129,366,450.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,447,408.00	1.00	1,447,409.00		459,289.00	988,120.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	35,417,433.80	(109,962.80)	35,307,471.00		1,485,647.00	33,821,824.00	
Other General Long-Term Debt	422,279.00		422,279.00		422,279.00	0.00	
Net Pension Liability	121,820,309.00		121,820,309.00			121,820,309.00	
Total/Net OPEB Liability	1,855,706.00	(26,630.00)	1,829,076.00			1,829,076.00	
Compensated Absences Payable	368,245.49		368,245.49		463.43	367,782.06	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	293,734,824.29	836,415.20	294,571,239.49	0.00	6,377,678.43	288,193,561.06	0.00
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	161,549,102.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,735,094.39
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,029.95
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,749,564.30
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,429,275.96
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,368,599.60
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)				8,548,469.81
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				143,265,538.20
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,002.67
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,020.98

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.)	119,757,882.74	11,681.92
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)	119,757,882.74	11,681.92
B. Required effort (Line A.2 times 90%)	107,782,094.47	10,513.73
C. Current year expenditures (Line I.E and Line II.B)	143,265,538.20	13,020.98
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)	98,188,484.83		98,188,484.83			113,870,329.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10,203.62		10,203.62			11,002.67
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA 2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	2022-23 P2 Report			2023-24 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	11,002.67		11,002.67	11,425.18		11,425.18
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,002.67			11,425.18
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)	155,267.43		155,267.43	155,267.00		155,267.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	18,865,595.22		18,865,595.22	17,762,995.00		17,762,995.00
5. Unsecured Roll Taxes (Object 8042)	807,496.70		807,496.70	807,497.00		807,497.00
6. Prior Years' Taxes (Object 8043)	911,705.34		911,705.34	911,705.00		911,705.00
7. Supplemental Taxes (Object 8044)	1,645,139.70		1,645,139.70	1,367,225.00		1,367,225.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,987,588.08)		(1,987,588.08)	(2,107,911.00)		(2,107,911.00)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,852,013.59		4,852,013.59	2,727,785.00		2,727,785.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	25,249,629.90	0.00	25,249,629.90	21,624,563.00	0.00	21,624,563.00
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)	25,249,629.90	0.00	25,249,629.90	21,624,563.00	0.00	21,624,563.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,313,965.69			1,624,411.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,826,869.41		6,826,869.41	6,033,170.00		6,033,170.00
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)	6,826,869.41	0.00	8,140,835.10	6,033,170.00	0.00	7,657,581.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	101,942,814.00		101,942,814.00	123,307,628.00		123,307,628.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(16,009.64)		(16,009.64)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	101,926,804.36	0.00	101,926,804.36	123,307,628.00	0.00	123,307,628.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	183,398,136.37		183,398,136.37	174,980,558.00		174,980,558.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	159,403.13		159,403.13	100,000.00		100,000.00

	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)			98,188,484.83			113,870,329.75
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0783			1.0384
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			113,870,329.75			123,492,937.41
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			25,249,629.90			21,624,563.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,320,320.40			1,371,021.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			96,761,534.95			109,525,955.41
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			96,761,534.95			109,525,955.41
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])			106,140.01			74,994.34
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,355,769.91			21,699,557.34
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)			96,655,394.94			109,450,961.08
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,355,769.91			
b. State Subventions (Line D8)			96,655,394.94			
c. Less: Excluded Appropriations (Line C23)			8,140,835.10			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			113,870,329.75			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			113,870,329.75			123,492,937.41
12. Appropriations Subject to the Limit (Line D9d)			113,870,329.75			

[illegible]

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) 5,976,015.27
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) 124,754,226.18

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) 4.79%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 616,351.90

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) 5,765,534.07
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,592,203.19

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	5,054.16
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)	705,672.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	616,351.90
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,522,511.88
9. Carry-Forward Adjustment (Part IV, Line F)	841,793.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,364,305.11
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	97,882,419.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,299,497.94
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,302,878.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,029.95
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,088,324.04
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)	233,953.08
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)	17,346.13
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,026,527.32
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	616,351.90
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	218,649.37
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,028,910.49
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,918,028.69
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)	149,633,916.69
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.03%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.59%

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)	7,522,511.88
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,308,861.05)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.59%) times Part III, Line B19); zero if negative	841,793.23
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.59%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.59%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	841,793.23
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)	841,793.23

Approved
indirect
cost rate: 3.59%

Highest
rate used
in any
program: 3.59%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,036,142.80	139,006.00	3.44%
01	3010	1,294,727.18	46,480.00	3.59%
01	3213	1,581,278.27	56,767.00	3.59%
01	3305	336,385.40	12,076.00	3.59%
01	3307	63,049.10	2,263.00	3.59%
01	3308	23,665.00	849.00	3.59%
01	3309	4,177.00	149.00	3.57%
01	3310	2,113,256.00	57,903.00	2.74%
01	3312	185,041.72	4,769.37	2.58%
01	3315	59,099.35	2,120.00	3.59%
01	3318	4,049.90	145.00	3.58%
01	4035	322,163.41	11,565.00	3.59%
01	4127	39,067.35	1,402.00	3.59%
01	4201	21,883.11	784.45	3.58%
01	4203	135,938.43	2,718.00	2.00%
01	5634	10,137.98	363.00	3.58%
01	6266	56,699.34	2,035.00	3.59%
01	6500	22,753,484.74	3,845.00	0.02%
01	6536	59,639.00	2,141.00	3.59%
01	6537	3,732.14	133.00	3.56%
01	6546	861,240.04	30,918.00	3.59%
01	7311	3,529.80	126.00	3.57%
01	7422	279.06	10.00	3.58%
12	5058	45,013.16	354.40	0.79%
12	5059	6,508.41	233.00	3.58%
12	5066	4,285.00	153.00	3.57%
12	6053	5,889.87	211.00	3.58%
12	6105	1,028,926.94	36,897.00	3.59%
12	6128	64,700.01	2,318.00	3.58%
13	5310	3,918,028.69	140,622.00	3.59%

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		584,212.97	584,212.97
2. State Lottery Revenue	8560	2,365,830.17		1,179,362.46	3,545,192.63
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,365,830.17	0.00	1,763,575.43	4,129,405.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,365,830.17		0.00	2,365,830.17
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		319,508.04	319,508.04
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			391,836.87	391,836.87
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)		2,365,830.17	0.00	711,344.91	3,077,175.08
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,052,230.52	1,052,230.52
D. COMMENTS:					
Expenses in object code 5XXX were for printing curriculum materials.					

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

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,929,270.90	1,577,762.78	10,192,193.74	6,480,730.93	14,180,372.44	0.00	1,467,526.50
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	430.00	430.00	430.00	430.00	430.00		222.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers	12.00	12.00	12.00	12.00			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	47.00	47.00	47.00	47.00	47.00		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					3.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	489.00	489.00	489.00	489.00	480.00	0.00	222.00

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	1,232.06	0.00	1,232.06	70.17		1,302.23
1110	Regular Education, K-12	74,990,688.45	31,915,934.45	106,906,622.90	6,088,633.67		112,995,256.57
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	1,852,788.09	495,213.70	2,348,001.79	133,725.32		2,481,727.11
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	779,820.19	0.00	779,820.19	44,412.96		824,233.15
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	32,161,824.02	3,328,081.80	35,489,905.82	2,021,250.23		37,511,156.05
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	1,029.95	0.00	1,029.95	58.66		1,088.61
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					208,854.99	208,854.99
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,983,914.85	1,983,914.85
----	Other Outgo					5,149,066.24	5,149,066.24
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		88,627.33	88,627.33	484,663.66		573,290.99
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(180,788.40)		(180,788.40)
----	Total General Fund and Charter Schools Funds Expenditures	109,787,382.76	35,827,857.28	145,615,240.04	8,592,026.27	7,341,836.08	161,549,102.39

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,232.06	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,232.06
1110	Regular Education, K-12	74,244,621.39	81.64	4,606.76	2,173.97	55,187.17	0.00	0.00			684,017.52	0.00	74,990,688.45
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	1,821,197.40	0.00	0.00	30,513.41	0.00	0.00	0.00			1,077.28	0.00	1,852,788.09
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	370,855.18	306,684.54	2,024.91	0.00	100,255.56	0.00	0.00			0.00	0.00	779,820.19
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	22,179,471.96	2,332,112.37	0.00	131.00	5,280,983.70	2,369,124.99	0.00			0.00	0.00	32,161,824.02
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		1,029.95	0.00	0.00	0.00	1,029.95
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		98,617,377.99	2,638,878.55	6,631.67	32,818.38	5,436,426.43	2,369,124.99	0.00	1,029.95	0.00	685,094.80	0.00	109,787,382.76

* 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	17,745,157.64	12,703,250.31	1,467,526.50	31,915,934.45
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	495,213.70	0.00	0.00	495,213.70
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,939,587.00	1,388,494.80	0.00	3,328,081.80
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	88,627.33	0.00	88,627.33
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		20,179,958.34	14,180,372.44	1,467,526.50	35,827,857.28

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,093,378.20
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	70,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,999,487.15
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,609,549.32
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,772,814.67
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	109,787,382.76
2	Total Allocated Costs (from Form PCR, Column 2, Total)	35,827,857.28
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	145,615,240.04
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,176,041.21
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,245,246.46
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	8,421,287.67
D.	Total Direct Charged and Allocated Costs (B3 + C5)	154,036,527.71
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.70%

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)	208,854.99				208,854.99
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,983,914.85		1,983,914.85
Other Outgo (Objects 1000 - 7999)				5,149,066.24	5,149,066.24
Total Other Costs	208,854.99	0.00	1,983,914.85	5,149,066.24	7,341,836.08

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

33 67116 0000000
Report SEMA
D8ABYEMW43(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									1,729.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,080,338.67	0.00	0.00	0.00	788,144.98	10,110,369.58		12,978,853.23
2000-2999	Classified Salaries	1,743,332.74	0.00	0.00	0.00	216,283.25	4,919,071.31		6,878,687.30
3000-3999	Employee Benefits	1,604,938.25	0.00	0.00	0.00	409,372.60	5,910,938.38		7,925,249.23
4000-4999	Books and Supplies	83,970.74	0.00	0.00	0.00	4,884.88	375,886.76		464,742.38
5000-5999	Services and Other Operating Expenditures	2,374,391.16	0.00	0.00	0.00	3,471.05	1,497,176.36		3,875,038.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	39,253.31		39,253.31
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	7,886,971.56	0.00	0.00	0.00	1,422,156.76	22,852,695.70	0.00	32,161,824.02
7310	Transfers of Indirect Costs	112,464.00	0.00	0.00	0.00	78.00	0.00		112,542.00
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	3,328,081.86							3,328,081.86
	Total Indirect Costs and PCR Allocations	3,440,545.86	0.00	0.00	0.00	78.00	0.00	0.00	3,440,623.86
	TOTAL COSTS	11,327,517.42	0.00	0.00	0.00	1,422,234.76	22,852,695.70	0.00	35,602,447.88
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	274,969.31	0.00	0.00	0.00	554,347.89	613,819.88		1,443,137.08
2000-2999	Classified Salaries	379,647.80	0.00	0.00	0.00	216,283.25	670,289.72		1,266,220.77
3000-3999	Employee Benefits	275,029.55	0.00	0.00	0.00	275,993.54	466,098.90		1,017,121.99
4000-4999	Books and Supplies	9,647.88	0.00	0.00	0.00	4,884.88	64,328.93		78,861.69
5000-5999	Services and Other Operating Expenditures	279,838.83	0.00	0.00	0.00	3,471.05	54,000.31		337,310.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,219,133.37	0.00	0.00	0.00	1,054,980.61	1,868,537.74	0.00	4,142,651.72
7310	Transfers of Indirect Costs	75,427.00	0.00	0.00	0.00	78.00	0.00		75,505.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	75,427.00	0.00	0.00	0.00	78.00	0.00	0.00	75,505.00
	TOTAL BEFORE OBJECT 8980	1,294,560.37	0.00	0.00	0.00	1,055,058.61	1,868,537.74	0.00	4,218,156.72
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,218,156.72
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,805,369.36	0.00	0.00	0.00	233,797.09	9,496,549.70		11,535,716.15

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

33 67116 0000000
Report SEMA
D8ABYEMW43(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	1,363,684.94	0.00	0.00	0.00	0.00	4,248,781.59		5,612,466.53
3000-3999	Employee Benefits	1,329,908.70	0.00	0.00	0.00	133,379.06	5,444,839.48		6,908,127.24
4000-4999	Books and Supplies	74,322.86	0.00	0.00	0.00	0.00	311,557.83		385,880.69
5000-5999	Services and Other Operating Expenditures	2,094,552.33	0.00	0.00	0.00	0.00	1,443,176.05		3,537,728.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	39,253.31		39,253.31
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	6,667,838.19	0.00	0.00	0.00	367,176.15	20,984,157.96	0.00	28,019,172.30
7310	Transfers of Indirect Costs	37,037.00	0.00	0.00	0.00	0.00	0.00		37,037.00
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	3,328,081.86							3,328,081.86
	Total Indirect Costs and PCR Allocations	3,365,118.86	0.00	0.00	0.00	0.00	0.00	0.00	3,365,118.86
	TOTAL BEFORE OBJECT 8980	10,032,957.05	0.00	0.00	0.00	367,176.15	20,984,157.96	0.00	31,384,291.16
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								31,384,291.16
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	276,474.44	0.00	0.00	0.00	0.00	678,502.49		954,976.93
3000-3999	Employee Benefits	117,232.34	0.00	0.00	0.00	0.00	315,797.06		433,029.40
4000-4999	Books and Supplies	1,246.98	0.00	0.00	0.00	0.00	158,325.44		159,572.42
5000-5999	Services and Other Operating Expenditures	81,571.02	0.00	0.00	0.00	0.00	698,960.19		780,531.21
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	39,253.31		39,253.31
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	476,524.78	0.00	0.00	0.00	0.00	1,890,838.49	0.00	2,367,363.27
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	476,524.78	0.00	0.00	0.00	0.00	1,890,838.49	0.00	2,367,363.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								15,607,448.95
	TOTAL COSTS								17,974,812.22

* 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)

33 67116 0000000
Report SEMA
D8ABYEMW43(2022-23)

2021-22 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	26,029,528.91	2,368,591.73
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)	26,029,528.91	2,368,591.73

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	1,509.00
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)	1,509.00

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

33 67116 0000000
Report SEMA
D8ABYEMW43(2022-23)

SELPA: Riverside County (AN)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

SELPA: **Riverside County (AN)**

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

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

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

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

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

SECTION 3

Column A

Column B

Column C

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

33 67116 0000000
Report SEMA
D8ABYEMW43(2022-23)

SELPA: Riverside County (AN)

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 SECTION1

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.

Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
35,602,447.88		
4,218,156.72		
31,384,291.16	26,029,528.91	
	26,029,528.91	
	0.00	
	0.00	
31,384,291.16	26,029,528.91	5,354,762.25

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)

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.

Actual FY 2022-23	Comparison Year 2021-22	Difference
35,602,447.88		
4,218,156.72		
31,384,291.16	26,029,528.91	
	26,029,528.91	
	0.00	
	0.00	
31,384,291.16	26,029,528.91	
1,729.00	1,509.00	
18,151.70	17,249.52	902.18

B. LOCAL EXPENDITURES ONLY METHOD

Actual
Comparison Year

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

33 67116 0000000
Report SEMA
D8ABYEMW43(2022-23)

SELPA: Riverside County (AN)

	FY 2022-23	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	17,974,812.22	14,966,772.74	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		14,966,772.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,974,812.22	14,966,772.74	3,008,039.48

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

	Actual FY 2022-23	Comparison Year 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	17,974,812.22	14,966,772.74	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		14,966,772.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,974,812.22	14,966,772.74	
b. Special education unduplicated pupil count	1,729.00	1,509.00	
c. Per capita local expenditures(B2a/ B2b)	10,396.07	9,918.34	477.74

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Getahun Woldie

Contact Name

Director of Fiscal Services

Title

(951)672-1851 x 49102

Telephone Number

getahun.woldie@menifeeusd.org

Email Address

SELPA: Riverside County (AN)

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

SELPA: Riverside County (AN)

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

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

SELPA: Riverside County (AN)

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

SELPA: Riverside County (AN)

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

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

SELPA: Riverside County (AN)

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

SELPA: Riverside County (AN)

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

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

SELPA: Riverside County (AN)

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

SELPA: Riverside County (AN)

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

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

SELPA:

Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
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
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
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
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00

SELPA:

Riverside County (AN)

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

33 67116 0000000
Report SEMB
D8ABYEMW43(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								1,509.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,938,667.00	0.00	0.00	0.00	832,375.00	12,811,315.00		16,582,357.00
2000-2999	Classified Salaries	2,225,967.00	0.00	0.00	0.00	283,822.00	7,171,869.00		9,681,658.00
3000-3999	Employee Benefits	1,931,190.00	0.00	0.00	0.00	416,288.00	7,030,722.00		9,378,200.00
4000-4999	Books and Supplies	118,380.00	0.00	0.00	0.00	569.00	873,902.00		992,851.00
5000-5999	Services and Other Operating Expenditures	3,004,950.00	0.00	0.00	0.00	9,584.00	2,006,080.00		5,020,614.00
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	10,219,154.00	0.00	0.00	0.00	1,542,638.00	29,893,888.00	0.00	41,655,680.00
7310	Transfers of Indirect Costs	67,973.00	0.00	0.00	0.00	1,531.00	0.00		69,504.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	67,973.00	0.00	0.00	0.00	1,531.00	0.00	0.00	69,504.00
	TOTAL COSTS	10,287,127.00	0.00	0.00	0.00	1,544,169.00	29,893,888.00	0.00	41,725,184.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	2,788,469.00	0.00	0.00	0.00	757,227.00	12,770,185.00		16,315,881.00
2000-2999	Classified Salaries	2,031,680.00	0.00	0.00	0.00	13,680.00	6,234,075.00		8,279,435.00
3000-3999	Employee Benefits	1,786,605.00	0.00	0.00	0.00	258,526.00	6,607,230.00		8,652,361.00
4000-4999	Books and Supplies	118,287.00	0.00	0.00	0.00	0.00	873,902.00		992,189.00
5000-5999	Services and Other Operating Expenditures	2,999,901.00	0.00	0.00	0.00	0.00	1,988,425.00		4,988,326.00
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	9,724,942.00	0.00	0.00	0.00	1,029,433.00	28,473,817.00	0.00	39,228,192.00
7310	Transfers of Indirect Costs	10,276.00	0.00	0.00	0.00	0.00	0.00		10,276.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	10,276.00	0.00	0.00	0.00	0.00	0.00	0.00	10,276.00
	TOTAL BEFORE OBJECT 8980	9,735,218.00	0.00	0.00	0.00	1,029,433.00	28,473,817.00	0.00	39,238,468.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								39,238,468.00
	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)

33 67116 0000000
Report SEMB
D8ABYEMW43(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	0.00	0.00	0.00	0.00	0.00	93,783.00		93,783.00
2000-2999	Classified Salaries	776,463.00	0.00	0.00	0.00	0.00	938,809.00		1,715,272.00
3000-3999	Employee Benefits	367,083.00	0.00	0.00	0.00	0.00	471,909.00		838,992.00
4000-4999	Books and Supplies	5,674.00	0.00	0.00	0.00	0.00	414,000.00		419,674.00
5000-5999	Services and Other Operating Expenditures	111,626.00	0.00	0.00	0.00	0.00	905,300.00		1,016,926.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,260,846.00	0.00	0.00	0.00	0.00	2,823,801.00	0.00	4,084,647.00
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	1,260,846.00	0.00	0.00	0.00	0.00	2,823,801.00	0.00	4,084,647.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								25,352,802.00
	TOTAL COSTS								29,437,449.00

* 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									1,509.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,080,338.67	0.00	0.00	0.00	788,144.98	10,110,369.58	0.00		12,978,853.23
2000-2999	Classified Salaries	1,743,332.74	0.00	0.00	0.00	216,283.25	4,919,071.31	0.00		6,878,687.30
3000-3999	Employee Benefits	1,604,938.25	0.00	0.00	0.00	409,372.60	5,910,938.38	0.00		7,925,249.23
4000-4999	Books and Supplies	83,970.74	0.00	0.00	0.00	4,884.88	375,886.76	0.00		464,742.38
5000-5999	Services and Other Operating Expenditures	2,374,391.16	0.00	0.00	0.00	3,471.05	1,497,176.36	0.00		3,875,038.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	39,253.31	0.00		39,253.31
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	7,886,971.56	0.00	0.00	0.00	1,422,156.76	22,852,695.70	0.00	0.00	32,161,824.02
7310	Transfers of Indirect Costs	112,464.00	0.00	0.00	0.00	78.00	0.00	0.00		112,542.00
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)	3,328,081.86								3,328,081.86
	Total Indirect Costs	112,464.00	0.00	0.00	0.00	78.00	0.00	0.00	0.00	112,542.00
	TOTAL COSTS	7,999,435.56	0.00	0.00	0.00	1,422,234.76	22,852,695.70	0.00	0.00	32,274,366.02
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	274,969.31	0.00	0.00	0.00	554,347.89	613,819.88	0.00		1,443,137.08
2000-2999	Classified Salaries	379,647.80	0.00	0.00	0.00	216,283.25	670,289.72	0.00		1,266,220.77
3000-3999	Employee Benefits	275,029.55	0.00	0.00	0.00	275,993.54	466,098.90	0.00		1,017,121.99
4000-4999	Books and Supplies	9,647.88	0.00	0.00	0.00	4,884.88	64,328.93	0.00		78,861.69
5000-5999	Services and Other Operating Expenditures	279,838.83	0.00	0.00	0.00	3,471.05	54,000.31	0.00		337,310.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,219,133.37	0.00	0.00	0.00	1,054,980.61	1,868,537.74	0.00	0.00	4,142,651.72
7310	Transfers of Indirect Costs	75,427.00	0.00	0.00	0.00	78.00	0.00	0.00		75,505.00
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	75,427.00	0.00	0.00	0.00	78.00	0.00	0.00	0.00	75,505.00
	TOTAL BEFORE OBJECT 8980	1,294,560.37	0.00	0.00	0.00	1,055,058.61	1,868,537.74	0.00	0.00	4,218,156.72
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									4,218,156.72

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

33 67116 000000
Report SEMB
D8ABYEMW43(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	1,805,369.36	0.00	0.00	0.00	233,797.09	9,496,549.70	0.00		11,535,716.15
2000-2999	Classified Salaries	1,363,684.94	0.00	0.00	0.00	0.00	4,248,781.59	0.00		5,612,466.53
3000-3999	Employee Benefits	1,329,908.70	0.00	0.00	0.00	133,379.06	5,444,839.48	0.00		6,908,127.24
4000-4999	Books and Supplies	74,322.86	0.00	0.00	0.00	0.00	311,557.83	0.00		385,880.69
5000-5999	Services and Other Operating Expenditures	2,094,552.33	0.00	0.00	0.00	0.00	1,443,176.05	0.00		3,537,728.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	39,253.31	0.00		39,253.31
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	6,667,838.19	0.00	0.00	0.00	367,176.15	20,984,157.96	0.00	0.00	28,019,172.30
7310	Transfers of Indirect Costs	37,037.00	0.00	0.00	0.00	0.00	0.00	0.00		37,037.00
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)	3,328,081.86								3,328,081.86
	Total Indirect Costs	37,037.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,037.00
	TOTAL BEFORE OBJECT 8980	6,704,875.19	0.00	0.00	0.00	367,176.15	20,984,157.96	0.00	0.00	28,056,209.30
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									28,056,209.30
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	276,474.44	0.00	0.00	0.00	0.00	678,502.49	0.00		954,976.93
3000-3999	Employee Benefits	117,232.34	0.00	0.00	0.00	0.00	315,797.06	0.00		433,029.40
4000-4999	Books and Supplies	1,246.98	0.00	0.00	0.00	0.00	158,325.44	0.00		159,572.42
5000-5999	Services and Other Operating Expenditures	81,571.02	0.00	0.00	0.00	0.00	698,960.19	0.00		780,531.21
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	39,253.31	0.00		39,253.31
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	476,524.78	0.00	0.00	0.00	0.00	1,890,838.49	0.00	0.00	2,367,363.27
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	476,524.78	0.00	0.00	0.00	0.00	1,890,838.49	0.00	0.00	2,367,363.27

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

33 67116 0000000
Report SEMB
D8ABYEMW43(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									15,607,448.95
	TOTAL COSTS									17,974,812.22

* 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)

33 67116 0000000
Report SEMB
D8ABYEMW43(2022-23)

SELPA: **Riverside County (AN)**

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

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

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

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

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

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

33 67116 000000
Report SEMB
D8ABYEMW43(2022-23)

SELPA: Riverside County (AN)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.
 - a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
41,725,184.00		
2,486,716.00		
39,238,468.00	31,384,291.16	
	31,384,291.16	
	0.00	
	0.00	
39,238,468.00	31,384,291.16	7,854,176.84

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 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 2022-23	Difference
41,725,184.00		
2,486,716.00		
39,238,468.00	31,384,291.86	
	31,384,291.86	
	0.00	
	0.00	
39,238,468.00	31,384,291.86	
1,509.00	1,729.00	
26,002.96	18,151.70	7,851.26

B. LOCAL EXPENDITURES ONLY METHOD

[illegible]

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Getahun Woldie

Contact Name

Director of Fiscal Services

Title

(951)672-1851 ext 49102

Telephone Number

getahun.woldie@menifee.usd.org

Email Address

SELPA: Riverside County (AN)

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

SELPA: Riverside County (AN)

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

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

SELPA: Riverside County (AN)

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

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

SELPA: Riverside County (AN)

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

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

SELPA: Riverside County (AN)

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

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

SELPA: Riverside County (AN)

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

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

SELPA: Riverside County (AN)

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

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

SELPA: Riverside County (AN)

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

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

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

SELPA:

Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	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
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
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
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

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

SELPA:

Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
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
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(9,633.73)	0.00	(180,788.40)				
Other Sources/Uses Detail					52,000.00	3,368,599.60		
Fund Reconciliation							134,720.28	3,018,698.16
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,490.19	0.00	40,166.40	0.00				
Other Sources/Uses Detail					12,803.58	0.00		
Fund Reconciliation							12,893.58	91,631.03
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,143.54	0.00	140,622.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	42,214.69
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					350,000.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	73.75
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,005,796.02	52,000.00		
Fund Reconciliation							3,005,869.77	866.00
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	9,633.73	(9,633.73)	180,788.40	(180,788.40)	3,420,599.60	3,420,599.60	3,153,483.63	3,153,483.63

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

Menifee Union Elementary**Riverside 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)

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund.
(NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
12	6128	1000	(\$1,698.99)

Explanation: This is prior year expenditure reversed in 2022-23 to correctly report the cumulative grant expenditures to the state.

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

Exception

FUND	RESOURCE	OBJECT	VALUE
12	6128	1100	(\$1,430.42)

Explanation: This is prior year expenditure reversed in 2022-23 to correctly report the cumulative grant expenditures to the state.

12	6128	3101	(\$137.37)
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Explanation: This is prior year expenditure reversed in 2022-23 to correctly report the cumulative grant expenditures to the state.

12	6128	3201	(\$30.36)
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Explanation: This is prior year expenditure reversed in 2022-23 to correctly report the cumulative grant expenditures to the state.

12	6128	3301	(\$53.92)
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Explanation: This is prior year expenditure reversed in 2022-23 to correctly report the cumulative grant expenditures to the state.

12	6128	3601	(\$39.73)
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Explanation: This is prior year expenditure reversed in 2022-23 to correctly report the cumulative grant expenditures to the state.