Rialto Unified School District



2022-2023 Unaudited Actuals

Presented to Governing Board: September 13, 2023

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

36 67850 0000000 Form CA D8AK8TK8NA(2022-23)

Printed: 8/31/2023 11:25 AM

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	55.00%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	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	\$285,065,453.15
	Appropriations Subject to Limit	\$279,715,744.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.55%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

Unaudited Actuals FINANCIAL REPORTS 2022-23 Unaudited Actuals School District Certification

36 67850 0000000 Form CA D8AK8TK8NA(2022-23)

	L FINANCIAL REPORT:		
To the County Superi	ntendent of Schools:		
	ACTUAL FINANCIAL REPORT. This report was pre the governing board of the school district pursuant	pared in accordance with Education Code Section 41010 and is hereby to Education Code Section 42100.	
Signed:		Date of Meeting: Sep 13, 2023	
_	Clerk / Secretary of the Governing Board		
	(Original signature required)		
To the Superintendent	of Public Instruction:		
2022-23 UNAUDITED to Education Code Se		en verified for accuracy by the County Superintendent of Schools pursuant	
Signed:		Date:	
	County Superintendent/Designee		
	(Original signature required)		
For additional informa	tion on the unaudited actual reports, please contact:		
For additional information of the country of the co		For School District:	
For County Office of		For School District:	
For County Office of Lisa Regalado	Education:	For School District: Diane Romo	
For County Office of Lisa Regalado Name	Education:	For School District: Diane Romo Name	
For County Office of Lisa Regalado Name Business Services Ac	Education:	For School District: Diane Romo Name Lead Business Services Agent	
For County Office of Lisa Regalado Name Business Services Ad Title	Education:	For School District: Diane Romo Name Lead Business Services Agent Title	
For County Office of Lisa Regalado Name Business Services Ac Title (909) 386-9678	Education:	For School District: Diane Romo Name Lead Business Services Agent Title (909) 820-7700	

				penditures by Object				DOARO	K8NA(2022-23
			20	22-23 Unaudited Actua	ls		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	338,445,051.72	0.00	338,445,051.72	353,494,452.00	0.00	353,494,452.00	4.4%
2) Federal Revenue		8100-8299	350,628.26	41,111,852.22	41,462,480.48	257,899.88	71,204,778.37	71,462,678.25	72.4%
3) Other State Revenue		8300-8599	10,226,914.86	108,690,077.75	118,916,992.61	9,327,330.00	51,167,360.98	60,494,690.98	-49.1%
4) Other Local Revenue		8600-8799	3,787,365.56	26,232,154.17	30,019,519.73	2,751,998.53	23,280,161.00	26,032,159.53	-13.3%
5) TOTAL, REVENUES			352,809,960.40	176,034,084.14	528,844,044.54	365,831,680.41	145,652,300.35	511,483,980.76	-3.3%
B. EXPENDITURES 1) Certificated Salaries		1000-1999	122,028,404.96	40,390,427.20	162,418,832.16	116,601,749.00	65,759,476.00	182,361,225.00	12.3%
2) Classified Salaries		2000-2999	48,430,654.95	14,595,841.56	63,026,496.51	57,322,852.00	19,747,447.00	77,070,299.00	22.3%
3) Employ ee Benefits		3000-3999	83,460,002.82	37,853,206.83	121,313,209.65	86,029,314.00	51,742,191.13	137,771,505.13	13.6%
4) Books and Supplies		4000-4999	21,720,259.21	6,019,864.47	27,740,123.68	28,987,164.60	46,022,201.64	75,009,366.24	170.4%
5) Services and Other Operating Expenditures		5000-5999	26,748,296.47	25,196,168.97	51,944,465.44	28,378,597.77	32,565,432.86	60,944,030.63	17.3%
6) Capital Outlay		6000-6999	9,199,717.29	5,815,375.36	15,015,092.65	2,035,723.00	17,044,465.61	19,080,188.61	27.1%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,512,332.60	483,482.36	1,995,814.96	1,159,966.00	239,814.00	1,399,780.00	-29.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,095,204.89)	4,386,431.86	(708,773.03)	(5,836,342.61)	5,052,422.00	(783,920.61)	10.6%
9) TOTAL, EXPENDITURES			308,004,463.41	134,740,798.61	442,745,262.02	314,679,023.76	238, 173, 450. 24	552,852,474.00	24.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,805,496.99	41,293,285.53	86,098,782.52	51,152,656.65	(92,521,149.89)	(41,368,493.24)	-148.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In b) Transfers Out		8900-8929 7600-7629	7,285,537.66	14,041,703.60	21,327,241.26	1,011,792.00	5,307,834.00	6,319,626.00	-70.4%
2) Other Sources/Uses		7600-7629	7,285,537.66	14,041,703.60	21,327,241.26	1,011,792.00	5,307,834.00	6,319,626.00	-70.4%
a) Sources		8930-8979	2,273,018.91	0.00	2,273,018.91	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(51,204,146.76)	51,204,146.76	0.00	(60,000,000.00)	60,000,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,216,665.51)	37,162,443.16	(19,054,222.35)	(61,011,792.00)	54,692,166.00	(6,319,626.00)	-66.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,411,168.52)	78,455,728.69	67,044,560.17	(9,859,135.35)	(37,828,983.89)	(47,688,119.24)	-171.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	67,005,044.81	35,895,994.92	102,901,039.73	61,770,689.29	114,543,929.43	176,314,618.72	71.3%
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		9793	6,176,813.00 73,181,857.81	0.00 35,895,994.92	6,176,813.00 109,077,852.73	0.00 61,770,689.29	0.00	0.00 176,314,618.72	-100.0% 61.6%
d) Other Restatements		9795	0.00	192,205.82	192,205.82	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,181,857.81	36,088,200.74	109,270,058.55	61,770,689.29	114,543,929.43	176,314,618.72	61.4%
2) Ending Balance, June 30 (E + F1e)			61,770,689.29	114,543,929.43	176,314,618.72	51,911,553.94	76,714,945.54	128,626,499.48	-27.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores Prepaid Items		9/12	268,794.04	0.00	268,794.04	268,794.04	0.00	268,794.04	0.0%
All Others		9713 9719	1,663,659.23	0.00	1,663,659.23	0.00	0.00	0.00	-100.0% 0.0%
b) Restricted		9740	0.00	114,543,929.43	114,543,929.43	0.00	77,388,206.61	77,388,206.61	-32.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	10,153,352.00	0.00	10,153,352.00	10,604,834.00	0.00	10,604,834.00	4.4%
d) Assigned Other Assignments		9780	35,657,708.02	0.00	35,657,708.02	24,156,762.90	0.00	24,156,762.90	-32.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	13,922,176.00	0.00	13,922,176.00	16,776,163.00	0.00	16,776,163.00	20.5%
Unassigned/Unappropriated Amount		9799	0.00	0.00	0.00	0.00	(673,261.07)	(673,261.07)	New
G. ASSETS			2.50	2.30	530	2.30	(,==/)	(,	
1) Cash									
a) in County Treasury		9110	96,843,260.18	129,796,911.89	226,640,172.07				
Pair Value Adjustment to Cash in County Treasury		9111	(4,670,513.00)	0.00	(4,670,513.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	105,000.00	0.00	105,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Inv estments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,932,286.40	20,359,312.86	23,291,599.26				
4) Due from Grantor Government		9290	0.00	6,704,086.00	6,704,086.00				
5) Due from Other Funds		9310	2,862,301.50	3,351,514.62	6,213,816.12				
6) Stores		9320	268,794.04	0.00	268,794.04				

			Ex	penditures by Object				D8AK8T	ΓK8NA(2022-23)
			202	22-23 Unaudited Actua	ls		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	1,663,659.23	0.00	1,663,659.23				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receiv able		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			100,004,788.35	160,211,825.37	260,216,613.72				
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	34,202,601.40	13,154,599.41	47,357,200.81				
Due to Grantor Governments Due to Other Funds		9590 9610	2,878,477.90 1,153,019.76	6,624,632.30 13,074,151.07	9,503,110.20 14,227,170.83				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	12,814,513.16	12,814,513.16				
6) TOTAL, LIABILITIES		0000	38,234,099.06	45,667,895.94	83,901,995.00				
J. DEFERRED INFLOWS OF RESOURCES			00,201,000.00	10,007,000.01	30,001,000.00				
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)			61,770,689.29	114,543,929.43	176,314,618.72	<u> </u>			
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	274,896,438.10	0.00	274,896,438.10	252,135,373.00	0.00	252,135,373.00	-8.3%
Education Protection Account State Aid - Current Year		8012	19,969,801.00	0.00	19,969,801.00	69,143,951.00	0.00	69,143,951.00	246.2%
State Aid - Prior Years		8019	1,143,020.00	0.00	1,143,020.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,111,021111				
Homeowners' Exemptions		8021	147,822.92	0.00	147,822.92	133,729.00	0.00	133,729.00	-9.5%
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	22,001,451.48	0.00	22,001,451.48	19,972,879.00	0.00	19,972,879.00	-9.2%
Unsecured Roll Taxes		8042	979,284.41	0.00	979,284.41	912,349.00	0.00	912,349.00	-6.8%
Prior Years' Taxes		8043	279,420.24	0.00	279,420.24	255,512.00	0.00	255,512.00	-8.6%
Supplemental Taxes		8044	1,651,756.61	0.00	1,651,756.61	1,075,815.00	0.00	1,075,815.00	-34.9%
Education Revenue Augmentation Fund (ERAF)		8045	(6,016,404.64)	0.00	(6,016,404.64)	(5,536,074.00)	0.00	(5,536,074.00)	-8.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	23,358,048.78	0.00	23,358,048.78	15,367,871.00	0.00	15,367,871.00	-34.2%
Penalties and Interest from Delinquent Taxes		8048	34,412.82	0.00	34,412.82	33,047.00	0.00	33,047.00	-4.0%
Miscellaneous Funds (EC 41604)									
Roy alties 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			338,445,051.72	0.00	338,445,051.72	353,494,452.00	0.00	353,494,452.00	4.4%
LCFF Transfers	0000	0001							2.05
Unrestricted LCFF Transfers - Current Year All Other LCFF Transfers - Current Year	0000 All Other	8091 8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property	All Other		0.00	0.00	U.00	0.00	0.00	0.00	0.0%
Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			338,445,051.72	0.00	338,445,051.72	353,494,452.00	0.00	353,494,452.00	4.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,411,453.00	4,411,453.00	0.00	4,385,293.00	4,385,293.00	-0.6%
Special Education Discretionary Grants		8182	0.00	1,390,463.00	1,390,463.00	0.00	392,287.00	392,287.00	-71.8%
Child Nutrition Programs Donated Food Commodities		8220 8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8221 8260	55,723.26	0.00	0.00 55,723.26	0.00 25,000.00	0.00	0.00 25,000.00	0.0% -55.1%
Flood Control Funds		8270	0.00	0.00	0.00	25,000.00	0.00	25,000.00	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		9,501,064.15	9,501,064.15		9,595,575.00	9,595,575.00	1.0%
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		1,485,218.01	1,485,218.01		1,307,002.00	1,307,002.00	-12.0%
Title III, Part A, Immigrant Student Program	4201	8290		14,858.61	14,858.61		30,000.00	30,000.00	101.9%

			E	xpenditures by Object				D8AK8T	K8NA(2022-23)
			20	22-23 Unaudited Actua	ls		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		695,288.28	695,288.28		737,214.00	737,214.00	6.0%
Public Charter Schools Grant Program (PCSGP)	4610 3040, 3060, 3061, 3110, 3150, 3155,	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,223,104.58	2,223,104.58		1,472,636.00	1,472,636.00	-33.8%
Career and Technical Education	3500-3599	8290		280,864.00	280,864.00		280,864.00	280,864.00	0.0%
All Other Federal Revenue	All Other	8290	294,905.00	21,109,538.59	21,404,443.59	232,899.88	53,003,907.37	53,236,807.25	148.7%
TOTAL, FEDERAL REVENUE			350,628.26	41,111,852.22	41,462,480.48	257,899.88	71,204,778.37	71,462,678.25	72.4%
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	4,182,753.00	4,182,753.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	977,438.00	0.00	977,438.00	977,438.00	0.00	977,438.00	0.0%
Lottery - Unrestricted and Instructional Materials Tax Relief Subventions		8560	5,031,214.86	2,507,486.47	7,538,701.33	4,147,727.00	1,500,000.00	5,647,727.00	-25.1%
Restricted Levies - Other Homeowners' Exemptions		0.67.6	0.00	0.00	0.00	0.00	0.00	0.00	0.09/
Other Subventions/In-Lieu Taxes		8575 8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from		6570	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,711,558.98	3,711,558.98	0.00	3,711,558.98	3,711,558.98	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				0.00	0.00		0.55	0.00	0.070
Program	6387	8590		1,652,716.49	1,652,716.49		1,868,672.00	1,868,672.00	13.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,218,262.00	96,635,562.81	100,853,824.81	4,202,165.00	44,087,130.00	48,289,295.00	-52.1%
TOTAL, OTHER STATE REVENUE			10,226,914.86	108,690,077.75	118,916,992.61	9,327,330.00	51,167,360.98	60,494,690.98	-49.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies Secured Roll		961F	0.00	0.00	0.00	0.00	0.00	0.00	0.09/
Unsecured Roll		8615 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		0010	0.00	0.00	0.00	0.00	0.00	0.00	0.076
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	5,240,816.13	5,240,816.13	0.00	4,895,945.00	4,895,945.00	-6.6%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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 8660	42,597.06	0.00	42,597.06	50,000.00	0.00	50,000.00	17.4%
Interest Net Increase (Decrease) in the Fair Value of Investments		8662	3,361,365.41 (2,202,726.00)	0.00	3,361,365.41 (2,202,726.00)	1,000,000.00	0.00	1,000,000.00	-70.3% -100.0%
Fees and Contracts			(=,252,125.00)	5.00	(=,=52,720.00)	5.00	5.30	5.50	.00.070
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Ī				2.30		l			

			LA	penditures by Object				DOARO	K8NA(2022-23)
			202	22-23 Unaudited Actua	Is		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50		8691							
Percent) Adjustment 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	2,586,129.09	2,734,084.69	5,320,213.78	1,701,998.53	482,216.00	2,184,214.53	-58.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		18,257,253.35	18,257,253.35		17,902,000.00	17,902,000.00	-1.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers	0000	0704		0.00	0.00		0.00	0.00	0.00/
From Districts or Charter Schools From County Offices	6360 6360	8791 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	5555	0.00		0.00	0.00		0.00	0.00	0.076
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,787,365.56	26,232,154.17	30,019,519.73	2,751,998.53	23,280,161.00	26,032,159.53	-13.3%
TOTAL, REVENUES			352,809,960.40	176,034,084.14	528,844,044.54	365,831,680.41	145,652,300.35	511,483,980.76	-3.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	99,929,253.31	31,157,313.76	131,086,567.07	92,146,914.00	55,741,808.00	147,888,722.00	12.8%
Certificated Pupil Support Salaries		1200	5,903,439.07	2,563,263.03	8,466,702.10	6,767,789.00	2,761,780.00	9,529,569.00	12.6%
Certificated Supervisors' and Administrators' Salaries		1300	12,096,801.41	1,713,688.51	13,810,489.92	12,877,423.00	1,779,350.00	14,656,773.00	6.1%
Other Certificated Salaries		1900	4,098,911.17	4,956,161.90	9,055,073.07	4,809,623.00	5,476,538.00	10,286,161.00	13.6%
TOTAL, CERTIFICATED SALARIES			122,028,404.96	40,390,427.20	162,418,832.16	116,601,749.00	65,759,476.00	182,361,225.00	12.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,784,226.02	4,051,072.67	7,835,298.69	5,825,890.00	5,833,905.00	11,659,795.00	48.8%
Classified Support Salaries		2200	19,589,699.26	5,699,570.15	25,289,269.41	23,158,921.00	7,211,805.00	30,370,726.00	20.1%
Classified Supervisors' and Administrators' Salaries		2300	3,268,454.26	722,438.34	3,990,892.60	3,605,900.00	881,998.00	4,487,898.00	12.5%
Clerical, Technical and Office Salaries		2400	16,201,067.78	1,962,170.83	18,163,238.61	18,146,083.00	2,233,591.00	20,379,674.00	12.2%
Other Classified Salaries		2900	5,587,207.63	2,160,589.57	7,747,797.20	6,586,058.00	3,586,148.00	10,172,206.00	31.3%
TOTAL, CLASSIFIED SALARIES			48,430,654.95	14,595,841.56	63,026,496.51	57,322,852.00	19,747,447.00	77,070,299.00	22.3%
EMPLOYEE BENEFITS STRS		3101-3102	22,159,840.23	20,574,495.11	42,734,335.34	21,672,165.00	27,562,469.00	49,234,634.00	15.2%
PERS		3201-3202	11,369,702.41	3,688,402.13	15,058,104.54	15,246,836.00	5,616,390.00	20,863,226.00	38.6%
OASDI/Medicare/Alternative		3301-3302	5,544,299.27	1,808,344.70	7,352,643.97	6,375,228.00	2,594,117.00	8,969,345.00	22.0%
Health and Welfare Benefits		3401-3402	30,661,544.41	8,545,927.69	39,207,472.10	30,201,210.00	11,480,519.00	41,681,729.00	6.3%
Unemployment Insurance		3501-3502	894,186.96	255,755.69	1,149,942.65	113,377.00	38,703.13	152,080.13	-86.8%
Workers' Compensation		3601-3602	4,592,923.32	1,593,199.55	6,186,122.87	5,503,571.00	2,765,890.00	8,269,461.00	33.7%
OPEB, Allocated		3701-3702	3,179,761.94	1,024,594.67	4,204,356.61	3,336,515.00	1,071,488.00	4,408,003.00	4.8%
OPEB, Active Employees		3751-3752	1,249,116.88	362,487.29	1,611,604.17	1,880,412.00	612,615.00	2,493,027.00	54.7%
Other Employee Benefits		3901-3902	3,808,627.40	0.00	3,808,627.40	1,700,000.00	0.00	1,700,000.00	-55.4%
TOTAL, EMPLOYEE BENEFITS			83,460,002.82	37,853,206.83	121,313,209.65	86,029,314.00	51,742,191.13	137,771,505.13	13.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	43,158.55	223,038.41	266,196.96	1,075,000.00	2,066,593.00	3,141,593.00	1,080.2%
Books and Other Reference Materials		4200	177,610.89	612,106.28	789,717.17	223,303.52	545,203.48	768,507.00	-2.7%
Materials and Supplies		4300	5,860,269.30	3,723,346.72	9,583,616.02	12,129,941.08	37,063,227.42	49,193,168.50	413.3%
Noncapitalized Equipment		4400	15,639,220.47	1,461,373.06	17,100,593.53	15,558,920.00	6,347,177.74	21,906,097.74	28.1%
Food TOTAL, BOOKS AND SUPPLIES		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITU	IPES		21,720,259.21	6,019,864.47	27,740,123.68	28,987,164.60	46,022,201.64	75,009,366.24	170.4%
Subagreements for Services	VICES	5100	488,488.46	15,191,157.27	15,679,645.73	500,000.00	15,203,152.98	15,703,152.98	0.1%
Travel and Conferences		5200	1,011,822.24	717,809.71	1,729,631.95	739,537.00	900,841.00	1,640,378.00	-5.2%
Dues and Memberships		5300	73,425.35	2,216.40	75,641.75	111,606.00	11,800.00	123,406.00	63.1%
Insurance		5400 - 5450	2,797,333.74	0.00	2,797,333.74	3,023,000.00	0.00	3,023,000.00	8.1%
Operations and Housekeeping Services		5500	7,395,906.30	3,470.74	7,399,377.04	8,585,550.00	40,500.00	8,626,050.00	16.6%
Rentals, Leases, Repairs, and Noncapitalized		5600							
Improvements			1,878,902.95	111,705.84	1,990,608.79	2,556,766.00	3,532,402.00	6,089,168.00	205.9%
Transfers of Direct Costs		5710 5750	(183,175.05)	183,175.05	0.00	(458,335.23)	458,335.23	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,944.46)	100,950.25	68,005.79	(28,854.00)	3,377.00	(25,477.00)	-137.5%
Professional/Consulting Services and Operating Expenditures		5800	10,030,934.84	8,885,683.71	18,916,618.55	12,923,181.00	12,413,024.65	25,336,205.65	33.9%
Communications		5900	3,287,602.10	0.00	3,287,602.10	426,147.00	2,000.00	428,147.00	-87.0%
TOTAL, SERVICES AND OTHER OPERATING			00 740	05.100	F1 011 :	00.075			400 000
EXPENDITURES			26,748,296.47	25,196,168.97	51,944,465.44	28,378,597.77	32,565,432.86	60,944,030.63	17.3%

								K8NA(2022-23)	
			202	2-23 Unaudited Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,171,024.73	1,400,573.54	2,571,598.27	56,455.00	3,460,000.00	3,516,455.00	36.7%
Buildings and Improvements of Buildings		6200	934,356.70	2,560,706.59	3,495,063.29	165,000.00	12,052,239.00	12,217,239.00	249.6%
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	7,082,206.24	1,806,241.93	8,888,448.17	1,809,268.00	1,457,226.61	3,266,494.61	-63.3%
Equipment Replacement		6500	12,129.62	47,853.30	59,982.92	5,000.00	75,000.00	80,000.00	33.4%
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			9,199,717.29	5,815,375.36	15,015,092.65	2,035,723.00	17,044,465.61	19,080,188.61	27.1%
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	16,800.00	0.00	16,800.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7141	191,431.44	0.00	191,431.44	100,000.00	0.00	100,000.00	-47.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues					5.50	3.30			,,,,,,
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 To JPAs	6360 6360	7222 7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	All Other	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			0.00	0.00	0.00	0.00	0.00	0.00	0.070
Debt Service - Interest		7438	221,059.63	203,288.43	424,348.06	197,908.00	200,960.00	398,868.00	-6.0%
Other Debt Service - Principal		7439	1,083,041.53	280,193.93	1,363,235.46	862,058.00	38,854.00	900,912.00	-33.9%
TOTAL, OTHER OUTGO (excluding Transfers of									
Indirect Costs)			1,512,332.60	483,482.36	1,995,814.96	1,159,966.00	239,814.00	1,399,780.00	-29.9%
OTHER OUTGO - TRANSFERS OF INDIRECT CO Transfers of Indirect Costs	STS	7310	(4,386,431.86)	4,386,431.86	0.00	(5,052,422.00)	5,052,422.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(708,773.03)	0.00	(708,773.03)	(783,920.61)	0.00	(783,920.61)	10.6%
TOTAL, OTHER OUTGO - TRANSFERS OF			(100,110.00)	0.00	(100,110.00)	(100,020.01)	0.00	(100,020.01)	10.070
INDIRECT COSTS			(5,095,204.89)	4,386,431.86	(708,773.03)	(5,836,342.61)	5,052,422.00	(783,920.61)	10.6%
TOTAL, EXPENDITURES			308,004,463.41	134,740,798.61	442,745,262.02	314,679,023.76	238,173,450.24	552,852,474.00	24.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					5.50	5.50			
To: Child Development Fund		7611	1,108,725.00	0.00	1,108,725.00	1,011,792.00	0.00	1,011,792.00	-8.7%
To: Special Reserve Fund		7612	6,176,812.66	6,654,570.22	12,831,382.88	0.00	5,307,834.00	5,307,834.00	-58.6%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	7,387,133.38	7,387,133.38	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,285,537.66	14,041,703.60	21,327,241.26	1,011,792.00	5,307,834.00	6,319,626.00	-70.4%
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		2005							
LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			20	22-23 Unaudited Actua	ls		2023-24 Budget		
Description		bject odes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	3	3971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8	3972	2,273,018.91	0.00	2,273,018.91	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds	8	3973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8	3974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8	3979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			2,273,018.91	0.00	2,273,018.91	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7	7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7	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	8	3980	(51,204,146.76)	51,204,146.76	0.00	(60,000,000.00)	60,000,000.00	0.00	0.0%
Contributions from Restricted Revenues	8	3990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(51,204,146.76)	51,204,146.76	0.00	(60,000,000.00)	60,000,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(56,216,665.51)	37,162,443.16	(19,054,222.35)	(61,011,792.00)	54,692,166.00	(6,319,626.00)	-66.8%

			202	22-23 Unaudited Actua	ls		2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	338,445,051.72	0.00	338,445,051.72	353,494,452.00	0.00	353,494,452.00	4.4%
2) Federal Revenue		8100-8299	350,628.26	41,111,852.22	41,462,480.48	257,899.88	71,204,778.37	71,462,678.25	72.4%
3) Other State Revenue		8300-8599	10,226,914.86	108,690,077.75	118,916,992.61	9,327,330.00	51,167,360.98	60,494,690.98	-49.1%
4) Other Local Revenue		8600-8799	3,787,365.56	26,232,154.17	30,019,519.73	2,751,998.53	23,280,161.00	26,032,159.53	-13.3%
5) TOTAL, REVENUES			352,809,960.40	176,034,084.14	528,844,044.54	365,831,680.41	145,652,300.35	511,483,980.76	-3.3%
B. EXPENDITURES (Objects 1000-7999)			, ,	.,		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , ,	
1) Instruction	1000-1999		162,386,122.93	85,153,100.30	247,539,223.23	159,055,327.48	157,071,303.59	316,126,631.07	27.7%
Instruction - Related Services	2000-2999		44,165,796.65	9.103.300.64	53,269,097.29	49.601.890.77	10,697,641.02	60,299,531.79	13.2%
3) Pupil Services	3000-3999		27,314,091.51	21,935,238.63	49,249,330.14	33,453,450.00	23,116,278.50	56,569,728.50	14.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		22,629,451.55	4,583,575.74	27,213,027.29	24,751,895.51	7,522,904.13	32,274,799.64	18.6%
8) Plant Services	8000-8999		49,996,668.17	13,482,100.94	63,478,769.11	46,656,494.00	39,525,509.00	86,182,003.00	35.8%
o) Flant Services	0000-0999	Except 7600-	49,990,000.17	13,462,100.94	63,476,769.11	40,030,494.00	39,323,309.00	66, 162,003.00	35.6%
9) Other Outgo	9000-9999	7699	1,512,332.60	483,482.36	1,995,814.96	1,159,966.00	239,814.00	1,399,780.00	-29.9%
10) TOTAL, EXPENDITURES			308,004,463.41	134,740,798.61	442,745,262.02	314,679,023.76	238,173,450.24	552,852,474.00	24.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,805,496.99	41,293,285.53	86,098,782.52	51,152,656.65	(92,521,149.89)	(41,368,493.24)	-148.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,285,537.66	14,041,703.60	21,327,241.26	1,011,792.00	5,307,834.00	6,319,626.00	-70.4%
2) Other Sources/Uses									
a) Sources		8930-8979	2,273,018.91	0.00	2,273,018.91	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(51,204,146.76)	51,204,146.76	0.00	(60,000,000.00)	60,000,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,216,665.51)	37,162,443.16	(19,054,222.35)	(61,011,792.00)	54,692,166.00	(6,319,626.00)	-66.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,411,168.52)	78,455,728.69	67,044,560.17	(9,859,135.35)	(37,828,983.89)	(47,688,119.24)	-171.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	67,005,044.81	35,895,994.92	102,901,039.73	61,770,689.29	114,543,929.43	176,314,618.72	71.3%
b) Audit Adjustments		9793	6,176,813.00	0.00	6,176,813.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			73,181,857.81	35,895,994.92	109,077,852.73	61,770,689.29	114,543,929.43	176,314,618.72	61.6%
d) Other Restatements		9795	0.00	192,205.82	192,205.82	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,181,857.81	36,088,200.74	109,270,058.55	61,770,689.29	114,543,929.43	176,314,618.72	61.4%
2) Ending Balance, June 30 (E + F1e)			61,770,689.29	114,543,929.43	176,314,618.72	51,911,553.94	76,714,945.54	128,626,499.48	-27.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	268,794.04	0.00	268,794.04	268,794.04	0.00	268,794.04	0.0%
Prepaid Items		9713	1,663,659.23	0.00	1,663,659.23	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	114,543,929.43	114,543,929.43	0.00	77,388,206.61	77,388,206.61	-32.4%
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	10,153,352.00	0.00	10,153,352.00	10,604,834.00	0.00	10,604,834.00	4.4%
d) Assigned									
Other Assignments (by Resource/Object)		9780	35,657,708.02	0.00	35,657,708.02	24,156,762.90	0.00	24,156,762.90	-32.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,922,176.00	0.00	13,922,176.00	16,776,163.00	0.00	16,776,163.00	20.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(673,261.07)	(673, 261.07)	New

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,849,340.56	0.00	-100.0%
5) TOTAL, REVENUES			1,849,340.56	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) Employ ee 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	1,673,043.28	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,	0.00	0.00	0.078
Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,673,043.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			176,297.28	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES			, ,		
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			0.00	0.00	0.07
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		0000 0000	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			176,297.28	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,692,390.16	Nev
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,692,390.16	Nev
d) Other Restatements		9795	1,516,092.88	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,516,092.88	1,692,390.16	11.6%
2) Ending Balance, June 30 (E + F1e)			1,692,390.16	1,692,390.16	0.0%
Components of Ending Fund Balance			1,002,000.10	1,002,000.10	0.07
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	22,969.87	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9719			
•		3140	1,669,420.29	1,692,390.16	1.4%
c) Committed		0750	0.00	0.00	0.00
Stabilization Arrangements		9750	0.00	0.00	0.0%

36 67850 0000000 Form 08 D8AK8TK8NA(2022-23)

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		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,643,004.89		
c) in Revolving Cash Account		9130			
d) with Fiscal Agent/Trustee		9135	0.00		
,			0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	74,475.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	22,969.87		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,740,450.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	48,060.31		
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			48,060.31		
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)			1,692,390.16		
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		8662	2.05	2.25	
Investments			0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

36 67850 0000000 Form 08 D8AK8TK8NA(2022-23)

					DOAKOTKONA(2022-23)
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	1,849,340.56	0.00	-100.0%
TOTAL, REVENUES			1,849,340.56	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,673,043.28	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,673,043.28	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%

36 67850 0000000 Form 08 D8AK8TK8NA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,673,043.28	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

36 67850 0000000 Form 08 D8AK8TK8NA(2022-23)

			2022-23	2023-24	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,849,340.56	0.00	-100.0%
5) TOTAL, REVENUES			1,849,340.56	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,673,043.28	0.00	-100.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.00
0) 01/20 02/20	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			1,673,043.28	0.00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING					
SOURCES AND USES (A5 - B9)			176,297.28	0.00	-100.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			176,297.28	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,692,390.16	Ne
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			0.00	1,692,390.16	Ne
d) Other Restatements		9795	1,516,092.88	0.00	-100.09
e) Adjusted Beginning Balance (F1c + F1d)			1,516,092.88	1,692,390.16	11.69
2) Ending Balance, June 30 (E + F1e)			1,692,390.16	1,692,390.16	0.09
Components of Ending Fund Balance			,,	,,,	3.0,
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	22,969.87	0.00	-100.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	1,669,420.29	1,692,390.16	1.49
<i>5)</i>		0,70	1,009,420.29	1,092,090.10	1.47

36 67850 0000000 Form 08 D8AK8TK8NA(2022-23)

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

Unaudited Actuals Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 08 D8AK8TK8NA(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	1,669,420.29	1,692,390.16
Total, Restricted Balance		1,669,420.29	1,692,390.16

					DOAKOTKONA(2022-23
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	454,885.00	277,216.00	-39.1%
3) Other State Revenue		8300-8599	1,477,545.00	1,493,579.00	1.1%
4) Other Local Revenue		8600-8799	10,875.52	29,500.00	171.3%
5) TOTAL, REVENUES			1,943,305.52	1,800,295.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	871,341.65	987,805.00	13.4%
2) Classified Salaries		2000-2999	181,223.71	224,609.00	23.9%
3) Employ ee Benefits		3000-3999	505,168.35	597,655.00	18.3%
4) Books and Supplies		4000-4999	115,520.97	195,944.00	69.69
5) Services and Other Operating Expenditures		5000-5999	135,215.74	169,601.00	25.49
6) Capital Outlay		6000-6999	0.00	107,250.00	Nev
7000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	63,397.54	70,000.00	10.49
9) TOTAL, EXPENDITURES			1,871,867.96	2,352,864.00	25.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,437.56	(552,569.00)	-873.5%
D. OTHER FINANCING SOURCES/USES			.,	(4.55.55)	2.3.07
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		7000 7020	0.00	0.00	0.07
a) Sources		8930-8979	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.0%
b) Uses					
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,437.56	(552,569.00)	-873.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	953,574.20	1,025,011.76	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			953,574.20	1,025,011.76	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,574.20	1,025,011.76	7.5%
2) Ending Balance, June 30 (E + F1e)			1,025,011.76	472,442.76	-53.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	1,025,011.76	472,442.76	-53.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
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		9799	0.00	0.00	0.0%
G. ASSETS		0,00	0.00	0.00	0.07
1) Cash					
a) in County Treasury		9110	842,835.35		
		9111	(17,369.00)		
Fair Value Adjustment to Cash in County Treasury In Ranks					
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	513,684.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,339,150.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	104,648.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	209,490.16		
4) Current Loans		9640	200, 100.10		
		9650	0.00		
5) Unearned Revenue		9000			
6) TOTAL, LIABILITIES			314,138.80		
J. DEFERRED INFLOWS OF RESOURCES		0000			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,025,011.76		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.09
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.09
Career and Technical Education	3500-3599	8290	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	454,885.00	277,216.00	-39.19
TOTAL, FEDERAL REVENUE			454,885.00	277,216.00	-39.19
OTHER STATE REVENUE				•	
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.09
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
-	6204		1,415,152.00		
Adult Education Program	6391	8590		1,415,152.00	0.09
All Other State Revenue	All Other	8590	62,393.00	78,427.00	25.79
TOTAL, OTHER STATE REVENUE			1,477,545.00	1,493,579.00	1.19
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	17,107.14	7,500.00	-56.2
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,529.00)	0.00	-100.0
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	3,297.38	22,000.00	567.2
Tuition		8710	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			10,875.52	29,500.00	171.3
TOTAL, REVENUES			1,943,305.52	1,800,295.00	-7.49
CERTIFICATED SALARIES			1,040,000.02	1,000,230.00	-7.4
		4400	400.077.61	447 101 65	-4.8'
Certificated Teachers' Salaries		1100	438,677.61	417,464.00	l -4.

		1	1	
Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries	1200	125,525.03	163,909.00	30.6%
Certificated Supervisors' and Administrators' Salaries	1300	297,256.44	368,132.00	23.8%
Other Certificated Salaries	1900	9,882.57	38,300.00	287.6%
TOTAL, CERTIFICATED SALARIES		871,341.65	987,805.00	13.4%
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	0.00	0.00	0.0%
Classified Support Salaries	2200	3,371.20	3,500.00	3.8%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	177,852.51	221,109.00	24.3%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		181,223.71	224,609.00	23.99
EMPLOYEE BENEFITS				
STRS	3101-3102	198,105.48	231,602.00	16.9%
PERS	3201-3202	73,809.49	108,251.00	46.7%
OASDI/Medicare/Alternative	3301-3302	34,545.90	42,643.00	23.49
Health and Welfare Benefits	3401-3402	139,837.39	155,861.00	11.5%
Unemploy ment Insurance	3501-3502	5,025.12	609.00	-87.99
Workers' Compensation	3601-3602	30,477.99	37,952.00	24.59
OPEB, Allocated	3701-3702	19,601.14	12,927.00	-34.09
OPEB, Active Employees	3751-3752	3,765.84	7,810.00	107.49
Other Employee Benefits	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		505,168.35	597,655.00	18.3%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	8,582.06	23,100.00	169.29
Books and Other Reference Materials	4200	0.00	18,489.00	Nev
Materials and Supplies	4300	38,515.80	84,288.00	118.89
Noncapitalized Equipment	4400	68,423.11	70,067.00	2.49
TOTAL, BOOKS AND SUPPLIES		115,520.97	195,944.00	69.6%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	14,157.24	9,464.00	-33.29
Dues and Memberships	5300	1,130.00	1,200.00	6.29
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,009.88	600.00	-40.6%
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	2,791.04	4,125.00	47.8%
Professional/Consulting Services and Operating Expenditures	5800	116,127.58	133,833.00	15.2%
Communications	5900	0.00	20,379.00	Ne
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		135,215.74	169,601.00	25.4%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	107,250.00	Ne
Equipment Replacement	6500	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.09
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	107,250.00	Nev
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Tuition				
Tuition, Excess Costs, and/or Deficit Payments				
Payments to Districts or Charter Schools	7141	0.00	0.00	0.09
Payments to County Offices	7142	0.00	0.00	0.09
Payments to JPAs	7143	0.00	0.00	0.0
Other Transfers Out	-			1.07
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.09
To JPAs	7213	0.00	0.00	0.0%
1	. 210	1	1 0.00	3.07

File: Fund-B, Version 5 Page 3 Printed: 8/31/2023 11:20 AM

			T T		
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	63,397.54	70,000.00	10.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,397.54	70,000.00	10.4%
TOTAL, EXPENDITURES			1,871,867.96	2,352,864.00	25.7%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	454,885.00	277,216.00	-39.1%
3) Other State Revenue		8300-8599	1,477,545.00	1,493,579.00	1.1%
4) Other Local Revenue		8600-8799	10,875.52	29,500.00	171.3%
5) TOTAL, REVENUES			1,943,305.52	1,800,295.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		804,433.99	1,009,869.00	25.5%
2) Instruction - Related Services	2000-2999		804,129.28	1,008,600.00	25.4%
3) Pupil Services	3000-3999		187,025.55	248,699.00	33.0%
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		63,397.54	70,000.00	10.4%
8) Plant Services	8000-8999		12,881.60	15,696.00	21.8%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,871,867.96	2,352,864.00	25.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			71,437.56	(552,569.00)	-873.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,437.56	(552,569.00)	-873.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	953,574.20	1,025,011.76	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			953,574.20	1,025,011.76	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,574.20	1,025,011.76	7.5%
2) Ending Balance, June 30 (E + F1e)			1,025,011.76	472,442.76	-53.9%
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		9712	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9719	1,025,011.76	472,442.76	-53.9%
		9/40	1,025,011.76	4/2,442./0	-53.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Stabilization Arrangements Other Commitments (by Resource/Object)				0.00	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0700		2	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0===			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 11 D8AK8TK8NA(2022-23)

	Resource	Description	2022-23 Unaudited 2023-24 Actuals Budget
	6391	Adult Education Program	1,025,011.76 472,442.76
Total, Restricted Balance			1.025.011.76 472.442.76

	_		2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	5,154,704.00	4,412,405.00	-14.4%
4) Other Local Revenue		8600-8799	231,271.12	14,500.00	-93.7%
5) TOTAL, REVENUES			5,385,975.12	4,426,905.00	-17.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,951,753.14	1,860,536.22	-4.79
2) Classified Salaries		2000-2999	1,411,862.16	1,341,021.00	-5.0%
3) Employ ee Benefits		3000-3999	1,676,259.06	1,795,852.78	7.19
4) Books and Supplies		4000-4999	225,527.82	577,694.27	156.2
5) Services and Other Operating Expenditures		5000-5999	106,381.90	29,144.96	-72.6
6) Capital Outlay		6000-6999	39,499.44	50,000.00	26.6
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	247,649.68	243,180.04	-1.89
9) TOTAL, EXPENDITURES			5,658,933.20	5,897,429.27	4.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(272,958.08)	(1,470,524.27)	438.7
D. OTHER FINANCING SOURCES/USES				,	
1) Interfund Transfers					
a) Transfers In		8900-8929	1,108,725.00	1,011,792.00	-8.79
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			1,108,725.00	1,011,792.00	-8.7
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			835,766.92	(458,732.27)	-154.9
F. FUND BALANCE, RESERVES			000,700.02	(100,102.2.1)	.0
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,520,846.97	2,356,613.89	55.0°
b) Audit Adjustments		9793	0.00	0.00	0.0
		9793	1,520,846.97	2,356,613.89	
c) As of July 1 - Audited (F1a + F1b)		0705			55.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,520,846.97	2,356,613.89	55.0
2) Ending Balance, June 30 (E + F1e)			2,356,613.89	1,897,881.62	-19.5
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	1,316,631.97	912,912.70	-30.79
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	1,396,893.51	1,341,880.51	-3.9
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	(356,911.59)	(356,911.59)	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,152,589.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(44,360.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	163,775.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,122,642.96		
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		0000	3,394,648.66		
H. DEFERRED OUTFLOWS OF RESOURCES			0,004,040.00		
Deferred Outflows of Resources		9490	0.00		
		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	138,709.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	899,325.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,038,034.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
			2,356,613.89		
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,330,613.69		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.09
Title I, Part A, Basic	3010	8290	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.09
Child Development Apportionments		8530	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
State Preschool	6105	8590	5,044,049.00	4,280,364.00	-15.19
All Other State Revenue	All Other	8590	110,655.00	132,041.00	19.3
	All Other	8590			
TOTAL, OTHER STATE REVENUE			5,154,704.00	4,412,405.00	-14.49
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.09
Interest		8660	53,355.87	14,500.00	-72.8
Net Increase (Decrease) in the Fair Value of Investments		8662	11,143.00	0.00	-100.09
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0
Interagency Services		8677	16,752.25	0.00	-100.0
All Other Fees and Contracts		8689	0.00	0.00	0.0
Other Local Revenue		5505	0.00	0.00	0.0
		2000	450,000,00	0.00	400.00
All Other Local Revenue		8699	150,020.00	0.00	-100.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			231,271.12	14,500.00	-93.7
TOTAL, REVENUES			5,385,975.12	4,426,905.00	-17.8
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,518,735.99	1,419,807.00	-6.5
Certificated Pupil Support Salaries		1200	48,930.45	46,596.22	-4.8
Certificated Supervisors' and Administrators' Salaries		1300	253,873.38	300,283.00	18.3
Other Certificated Salaries		1900	130,213.32	93,850.00	-27.9
		1900			
TOTAL, CERTIFICATED SALARIES			1,951,753.14	1,860,536.22	-4.7
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	655,456.24	801,233.00	22.2

		2022-23	2023-24	Percent
Description Resource		Unaudited Actuals	Budget	Difference
Classified Support Salaries	2200	103,092.67	125,291.00	21.5%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	391,677.36	414,497.00	5.8%
Other Classified Salaries	2900	261,635.89	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES		1,411,862.16	1,341,021.00	-5.0%
EMPLOYEE BENEFITS	0404 0400	054.044.00	400,000,00	40.00
STRS	3101-3102	351,344.90	408,202.00	16.2%
PERS OASDI/Medicare/Alternative	3201-3202 3301-3302	374,750.83	396,027.00	5.7% -3.3%
Health and Welfare Benefits	3401-3402	165,204.40 587,289.35	159,786.78 647,901.00	10.3%
	3501-3502			
Unemployment Insurance Workers' Compensation	3601-3602	16,458.00 97,517.54	1,706.00 98,123.00	-89.6% 0.6%
OPEB, Allocated	3701-3702	62,748.23	52,645.00	-16.1%
OPEB, Active Employees	3751-3752	20,945.81	31,462.00	50.2%
Other Employees Other Employees	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	3901-3902	1,676,259.06	1,795,852.78	7.1%
BOOKS AND SUPPLIES		1,070,239.00	1,795,652.76	7.17
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	19,683.52	15,885.00	-19.3%
Materials and Supplies	4300	95,746.24	538.028.27	461.99
Noncapitalized Equipment	4400	110.098.06	23,781.00	-78.49
Food	4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	4700	225,527.82	577,694.27	156.2%
SERVICES AND OTHER OPERATING EXPENDITURES		220,027.02	077,004.27	100.27
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	4,474.63	5,273.96	17.9%
Dues and Memberships	5300	450.00	450.00	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	9,230.81	2,763.00	-70.1%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	1,882.39	2,520.00	33.9%
Professional/Consulting Services and Operating Expenditures	5800	80,472.07	18,138.00	-77.5%
Communications	5900	9,872.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		106,381.90	29,144.96	-72.6%
CAPITAL OUTLAY		,	, ,	
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	39,499.44	50,000.00	26.6%
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	0.09
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		39,499.44	50,000.00	26.69
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
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	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	247,649.68	243,180.04	-1.89
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		247,649.68	243,180.04	-1.89
TOTAL, EXPENDITURES		5,658,933.20	5,897,429.27	4.29
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund	8911	1,108,725.00	1,011,792.00	-8.7%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
		ı	1	

			T		
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,108,725.00	1,011,792.00	-8.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,154,704.00	4,412,405.00	-14.4%
4) Other Local Revenue		8600-8799	231,271.12	14,500.00	-93.7%
5) TOTAL, REVENUES			5,385,975.12	4,426,905.00	-17.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,731,008.81	3,818,986.16	2.4%
2) Instruction - Related Services	2000-2999		1,390,067.25	1,504,518.74	8.2%
3) Pupil Services	3000-3999		76,805.00	68,520.22	-10.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		247,649.68	243,180.04	-1.8%
8) Plant Services	8000-8999		213,402.46	262,224.11	22.9%
		Except 7600-	210,102.10	202,22	22.070
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,658,933.20	5,897,429.27	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(272,958.08)	(1,470,524.27)	438.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,108,725.00	1,011,792.00	-8.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,108,725.00	1,011,792.00	-8.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			835,766.92	(458,732.27)	-154.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,520,846.97	2,356,613.89	55.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,520,846.97	2,356,613.89	55.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,520,846.97	2,356,613.89	55.0%
2) Ending Balance, June 30 (E + F1e)			2,356,613.89	1,897,881.62	-19.5%
Components of Ending Fund Balance			,,.	,,	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9719	1,316,631.97	912,912.70	-30.7%
c) Committed		9740	1,310,031.97	312,312.70	-50.7%
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0%
		9/00	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		0790	4 200 000 51	4 944 999 54	0.00/
Other Assignments (by Resource/Object)		9780	1,396,893.51	1,341,880.51	-3.9%
e) Unassigned/Unappropriated		0700	2.53	0.53	0.50
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(356,911.59)	(356,911.59)	0.0

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 12 D8AK8TK8NA(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	229,774.41	149,054.95
6130	Child Development: Center-Based Reserve Account	596,861.88	598,861.88
6140	Child Development: Child Care Facilities Revolving Fund	9,419.32	9,419.32
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	2,307.40	2,307.40
9010	Other Restricted Local	478,268.96	153,269.15
Total, Restricted Balance		1,316,631.97	912,912.70

					D8AK8TK8NA(2022-2
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	26,100,689.66	19,623,069.42	-24.8%
3) Other State Revenue		8300-8599	5,439,491.44	1,037,968.00	-80.9%
4) Other Local Revenue		8600-8799	1,291,518.82	534,000.00	-58.7%
5) TOTAL, REVENUES			32,831,699.92	21,195,037.42	-35.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	5,466,689.36	6,838,909.00	25.19
3) Employee Benefits		3000-3999	3,113,139.77	3,953,093.00	27.09
4) Books and Supplies		4000-4999	10,553,123.70	12,813,827.00	21.49
5) Services and Other Operating Expenditures		5000-5999	439,558.67	739,332.00	68.29
6) Capital Outlay		6000-6999	641,645.49	2,020,000.00	214.89
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	0.00	0.00	0.00
		7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	397,725.81	470,740.57	18.49
9) TOTAL, EXPENDITURES			20,611,882.80	26,835,901.57	30.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,219,817.12	(5,640,864.15)	-146.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,219,817.12	(5,640,864.15)	-146.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,505,312.07	72,532,923.37	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			60,505,312.07	72,532,923.37	19.99
d) Other Restatements		9795	(192,205.82)	0.00	-100.09
e) Adjusted Beginning Balance (F1c + F1d)			60,313,106.25	72,532,923.37	20.39
2) Ending Balance, June 30 (E + F1e)			72,532,923.37	66,892,059.22	-7.89
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	546,533.96	0.00	-100.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	71,122,559.84	65,990,229.65	-7.29
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	863,830.57	901,830.57	4.49
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.00
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,001,638.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,401,351.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
			I		
e) Collections Awaiting Deposit		9140	0.00	l	

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable	9200	8,843,206.49		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	64,397.97		
6) Stores	9320	546,533.96		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		76,054,425.99		
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	1,677,991.60		
2) Due to Grantor Governments	9590	0.00		
	9610			
3) Due to Other Funds		1,753,485.95		
4) Current Loans	9640			
5) Unearned Revenue	9650	90,025.07		
6) TOTAL, LIABILITIES		3,521,502.62		
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)		72,532,923.37		
FEDERAL REVENUE				
Child Nutrition Programs	8220	24,810,344.06	19,623,069.42	-20.9
Donated Food Commodities	8221	1,290,345.60	0.00	-100.0
All Other Federal Revenue	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE	0200	26,100,689.66	19,623,069.42	-24.8
		20,100,009.00	19,023,003.42	-24.0
OTHER STATE REVENUE	0500	5 400 404 44	4 007 000 00	00.00
Child Nutrition Programs	8520	5,439,491.44	1,037,968.00	-80.99
All Other State Revenue	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		5,439,491.44	1,037,968.00	-80.9
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0
Food Service Sales	8634	425,742.49	259,000.00	-39.29
Leases and Rentals	8650	0.00	0.00	0.0
Interest	8660	1,315,210.98	250,000.00	-81.0
Net Increase (Decrease) in the Fair Value of Investments	8662	(563,265.00)	0.00	-100.0
Fees and Contracts				
Interagency Services	8677	0.00	0.00	0.04
Other Local Revenue				
All Other Local Revenue	8699	113,830.35	25,000.00	-78.0
	0099			
TOTAL, OTHER LOCAL REVENUE		1,291,518.82	534,000.00	-58.7
TOTAL, REVENUES		32,831,699.92	21,195,037.42	-35.4
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	4,304,957.06	5,242,170.00	21.8
Classified Supervisors' and Administrators' Salaries	2300	717,118.12	1,000,990.00	39.6
Clerical, Technical and Office Salaries	2400	329,577.61	473,647.00	43.7
Other Classified Salaries	2900	115,036.57	122,102.00	6.1
TOTAL, CLASSIFIED SALARIES	-	5,466,689.36	6,838,909.00	25.1
EMPLOYEE BENEFITS		2, 12,000.00	-,5,000.00	20.1
STRS	3101-3102	0.00	0.00	0.0
PERS	3201-3202	1,126,239.49	1,564,074.00	38.9
OASDI/Medicare/Alternative	3301-3302	394,649.17	499,059.00	26.5

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits	3401-3402	1,254,937.78	1,427,566.00	13.8%
Unemploy ment Insurance	3501-3502	27,005.11	3,433.00	-87.3%
Workers' Compensation	3601-3602	158,819.20	216,451.00	36.3%
OPEB, Allocated	3701-3702	102,041.06	91,748.00	-10.1%
OPEB, Active Employees	3751-3752	49,447.96	150,762.00	204.9%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3,113,139.77	3,953,093.00	27.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	196.65	5,000.00	2,442.6%
Materials and Supplies	4300	680,895.28	984,000.00	44.5%
Noncapitalized Equipment	4400	122,644.87	177,991.00	45.19
Food	4700	9,749,386.90	11,646,836.00	19.59
TOTAL, BOOKS AND SUPPLIES		10,553,123.70	12,813,827.00	21.49
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	11,020.16	56,000.00	408.29
Dues and Memberships	5300	6,149.79	40,000.00	550.49
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	254,091.09	272,000.00	7.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	119,973.68	180,000.00	50.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	(72,679.22)	18,832.00	-125.99
Professional/Consulting Services and Operating Expenditures	5800	116,846.67	167,500.00	43.49
Communications	5900	4,156.50	5,000.00	20.39
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		439,558.67	739,332.00	68.29
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	0.00	0.09
Equipment	6400	641,645.49	2,020,000.00	214.89
Equipment Replacement	6500	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.0%
Subscription Assets	6700	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		641,645.49	2,020,000.00	214.89
OTHER OUTGO (excluding Transfers of Indirect Costs)		. ,	***************************************	
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	397,725.81	470,740.57	18.49
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	7000	397,725.81	470,740.57	18.49
TOTAL, EXPENDITURES		20,611,882.80	26,835,901.57	30.29
		20,011,002.00	20,033,901.37	30.2
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	0.09
(a) TOTAL, INTERFUND TRANSFERS IN	0919	0.00	0.00	0.09
		0.00	0.00	0.0
INTERFUND TRANSFERS OUT	7040	0.00	0.00	0.00
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.09
OTHER SOURCES/USES				
SOURCES Other Source				
Other Sources	2005	0.00	0.00	2.00
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.09
Long-Term Debt Proceeds			_	
Proceeds from Leases	8972	0.00	0.00	0.0
Proceeds from SBITAs	8974	0.00	0.00	0.09
All Other Financing Sources	8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	0.09
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.09

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

36 67850 0000000 Form 13 D8AK8TK8NA(2022-23)

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%

			2022-23	2023-24	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,100,689.66	19,623,069.42	-24.8%
3) Other State Revenue		8300-8599	5,439,491.44	1,037,968.00	-80.9%
4) Other Local Revenue		8600-8799	1,291,518.82	534,000.00	-58.7%
5) TOTAL, REVENUES			32,831,699.92	21,195,037.42	-35.4%
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		19,955,409.68	25,068,161.00	25.6%
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		590.81	0.00	-100.0%
7) General Administration	7000-7999		397,725.81	470,740.57	18.4%
8) Plant Services	8000-8999		258,156.50	1,297,000.00	402.4%
9) Other Outgo	9000-9999	Except 7600-	0.00		0.004
		7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,611,882.80	26,835,901.57	30.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,219,817.12	(5,640,864.15)	-146.2%
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)			12,219,817.12	(5,640,864.15)	-146.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,505,312.07	72,532,923.37	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,505,312.07	72,532,923.37	19.9%
d) Other Restatements		9795	(192,205.82)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,313,106.25	72,532,923.37	20.3%
2) Ending Balance, June 30 (E + F1e)			72,532,923.37	66,892,059.22	-7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	546,533.96	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	71,122,559.84	65,990,229.65	-7.2%
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			3.00		3.07.
Other Assignments (by Resource/Object)		9780	863,830.57	901,830.57	4.4%
e) Unassigned/Unappropriated		2,00	000,000.07	001,000.07	7.77
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 13 D8AK8TK8NA(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	42,475,569.33	33,167,709.31
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,137,669.92	606,336.75
5330	Child Nutrition: Summer Food Service Program Operations	27,351,244.43	32,078,607.43
5810	Other Restricted Federal	5,814.00	5,814.00
9010	Other Restricted Local	152,262.16	131,762.16
Total, Restricted Balance		71,122,559.84	65,990,229.65

				DOAROTRONA(2022-2
Description Resource 0	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	0.09
4) Other Local Revenue	8600-8799	108,303.80	100,000.00	-7.79
5) TOTAL, REVENUES		108,303.80	100,000.00	-7.79
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	2,195,328.51	12,500.00	-99.4
5) Services and Other Operating Expenditures	5000-5999	1,161,786.11	15,000.00	-98.79
6) Capital Outlay	6000-6999	3,288,434.36	5,779,116.00	75.79
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			
Ty other outgo (excluding transfers of marcet outley)	7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		6,645,548.98	5,806,616.00	-12.69
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(6,537,245.18)	(5,706,616.00)	-12.7
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	7,387,133.38	0.00	-100.09
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		7,387,133.38	0.00	-100.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		849,888.20	(5,706,616.00)	-771.5%
F. FUND BALANCE, RESERVES			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	9,274,560.88	10,124,449.08	9.29
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		9,274,560.88	10,124,449.08	9.2
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)	0.00	9,274,560.88	10,124,449.08	9.2
2) Ending Balance, June 30 (E + F1e)		10,124,449.08	4,417,833.08	-56.4°
Components of Ending Fund Balance		10, 124,440.00	4,417,000.00	00.4
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0
Stores	9712	0.00	0.00	0.09
Prepaid Items	9712	0.00	0.00	0.0
All Others	9719	0.00	0.00	0.09
b) Restricted	9740	0.00	0.00	0.09
	9740	0.00	0.00	0.05
c) Committed	0750	0.00	0.00	0.00
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned		40		<u>.</u>
Other Assignments	9780	10,124,449.08	4,417,833.08	-56.4
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash				
a) in County Treasury	9110	6,461,212.12		
Fair Value Adjustment to Cash in County Treasury	9111	(133, 150.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		
	9150	0.00		

3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable	9200 9290	62,092.59 0.00		
5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	9290	0.00		
6) Stores 7) Prepaid Expenditures 8) Other Current Assets		0.00		
7) Prepaid Expenditures 8) Other Current Assets	9310	7,387,133.38		
8) Other Current Assets	9320	0.00		
	9330	0.00		
	9340	0.00		
-,	9380	0.00		
10) TOTAL, ASSETS		13,777,288.09		
H. DEFERRED OUTFLOWS OF RESOURCES		10,177,200.00		
Deferred Outflows of Resources	9490	0.00		
	9490			
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	230,523.18		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	3,422,315.83		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		3,652,839.01		
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)		10,124,449.08		
		10, 124,440.00		
LCFF SOURCES				
LCFF Transfers				
LCFF Transfers - Current Year	8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		0.00	0.00	0.0%
OTHER STATE REVENUE				
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0%
OTHER LOCAL REVENUE				
Other Local Revenue				
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.09
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.09
Interest	8660	176,964.80	100,000.00	-43.5%
Net Increase (Decrease) in the Fair Value of Investments	8662	(68,661.00)	0.00	-100.0%
	0002	(00,001.00)	0.00	-100.07
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.09
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		108,303.80	100,000.00	-7.7%
TOTAL, REVENUES	 	108,303.80	100,000.00	-7.7%
CLASSIFIED SALARIES	 			
Classified Support Salaries	2200	0.00	0.00	0.09
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	0.09
PERS	3201-3202	0.00	0.00	0.09
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	1,875,795.89	7,500.00	-99.6%
Noncapitalized Equipment		4400	319,532.62	5,000.00	-98.4%
TOTAL, BOOKS AND SUPPLIES			2,195,328.51	12,500.00	-99.4%
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	1,029,380.84	10,000.00	-99.0%
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	132,405.27	5,000.00	-96.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5555	1,161,786.11	15,000.00	-98.7%
CAPITAL OUTLAY			1,101,700.11	10,000.00	30.170
Land Improvements		6170	1,259,809.31	2,467,833.00	95.9%
Buildings and Improvements of Buildings		6200	2,028,625.05	3,311,283.00	63.2%
Equipment		6400	0.00	0.00	0.0%
		6500	0.00	0.00	0.0%
Equipment Replacement		6600	0.00		0.0%
Lease Assets		6700		0.00	0.0%
Subscription Assets TOTAL, CAPITAL OUTLAY		6700	0.00 3,288,434.36	0.00 5,779,116.00	75.7%
			3,200,434.30	5,779,116.00	75.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service		7100	0.00	0.00	0.00/
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,645,548.98	5,806,616.00	-12.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,387,133.38	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,387,133.38	0.00	-100.0%
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)			7,387,133.38	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	108,303.80	100,000.00	-7.7%
5) TOTAL, REVENUES			108,303.80	100,000.00	-7.7%
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		6,645,548.98	5,806,616.00	-12.6%
o) Francisco	0000-0333	Event 7600	0,043,340.30	3,000,010.00	-12.070
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,645,548.98	5,806,616.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,537,245.18)	(5,706,616.00)	-12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,387,133.38	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			7,387,133.38	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			849,888.20	(5,706,616.00)	-771.5%
F. FUND BALANCE, RESERVES			0.10,000.20	(0,700,010.00)	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,274,560.88	10,124,449.08	9.2%
		9793	9,274,300.88	0.00	0.0%
b) Audit Adjustments		9793			
c) As of July 1 - Audited (F1a + F1b)		0705	9,274,560.88	10,124,449.08	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,274,560.88	10,124,449.08	9.2%
2) Ending Balance, June 30 (E + F1e)			10,124,449.08	4,417,833.08	-56.4%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving 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	10,124,449.08	4,417,833.08	-56.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Total, Restricted Balance

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 14 D8AK8TK8NA(2022-23)

 Resource
 Description
 2022-23 Unaudited Actuals
 2023-24 Budget

 10.00
 0.00
 0.00

A. REVENUES 1) LCFF Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 0.00 0.00 530,475.23 530,475.23 0.00 0.00 0.00 0.00 0.00 0.00 13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00 0.00 0.00	2023-24 Budget 0.00 0.00 0.00 260,092.44 260,092.44 260,092.44 0.00 0.00 30,000.00 26,735,532.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
1) LCFF Sources 2) Foderal Revenue 3) Other State Revenue 4) Other Load Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Blooks and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES 1) Intelf und Transfers 1) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Juadited b) Audit Adjustments c) As of July 1 - Juadited b) Audit Adjustments c) As of July 1 - Juadited C) Commonents of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others D) Restricted c) Committed Stabilization Arrangements	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 0.00 530,475.23 530,475.23 0.00 0.00 0.00 13,900.00 1,524,596.08 0.00 1,538,496.08 (1,008,020.85)	0.00 0.00 260,092.44 260,092.44 0.00 0.00 0.00 0.00 30,000.00 26,735,532.00 0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	0.0% 0.0% 0.0% -51.0% 0.0% 0.0% 0.0% 1,653.6% 0.0% 0.0% 1,639.7% 2,529.5% 0.0% 0.0%
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL REVENUES B. EXPENDITURES 1) Cartificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo (excluding Transfers of Indirect Costs) 9) Other Outgo (excluding Transfers of Indirect Costs) 9) TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) DOTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Unaudited b) Audit Adjustments e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev of Ving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 0.00 530,475.23 530,475.23 0.00 0.00 0.00 13,900.00 1,524,596.08 0.00 1,538,496.08 (1,008,020.85)	0.00 0.00 260,092.44 260,092.44 0.00 0.00 0.00 0.00 30,000.00 26,735,532.00 0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	0.0% 0.0% 0.0% -51.0% 0.0% 0.0% 0.0% 1,653.6% 0.0% 0.0% 1,639.7% 2,529.5% 0.0% 0.0%
3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Ludited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others D. Restricted c) Committed Stabilization Arrangements	8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 530,475.23 530,475.23 0.00 0.00 0.00 13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00	0.00 260,092.44 260,092.44 0.00 0.00 0.00 0.00 30,000.00 26,735,532.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	0.0% -51.0% -51.0% 0.0% 0.0% 0.0% 115.8% 1,653.6% 0.0% 0.0% 2,529.5% 0.0% 0.0%
1) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Unaudited Revolving Cash Stores Prepaid Items All Others Prepaid Items All Others Prepaid Items All Others PRESTICED 1) Restricted c) Committed Stabilization Arrangements	8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	530,475.23 530,475.23 0.00 0.00 0.00 0.00 13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00	260,092.44 260,092.44 0.00 0.00 0.00 0.00 30,000.00 26,735,532.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	-51.09 -5
B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) DOTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Unaudited b) Audit Adjustments c) As of July 3 - Unaudited b) Audited Deginning Balance (Ftc + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) All others Rev olving Cash Stores Prepaid Items All Others Prepaid Items All Others Bestricted c) Committed Stabilization Arrangements	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	530,475.23 0.00 0.00 0.00 13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00 0.00	260,092.44 0.00 0.00 0.00 0.00 30,000.00 26,735,532.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00 0.00	-51.05 0.05 0.05 0.09 115.85 1,653.65 0.05 0.05 0.05 0.05 0.05 0.05 0.05 0.05 0.05 0.05 0.05
B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 0.00 0.00 13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00 0.00	0.00 0.00 0.00 0.00 30,000.00 26,735,532.00 0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	0.0% 0.0% 0.0% 115.88 1,653.6% 0.0% 0.0% 1,639.7% 2,529.5% 0.0% 0.0%
1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers In b) Transfers Out 2) Other Sources/Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Laudited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Norspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 0.00 13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00	0.00 0.00 0.00 30,000.00 26,735,532.00 0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00	0.0° 0.0° 115.8° 1,653.6° 0.0° 1,639.7° 2,529.5° 0.0° 0.0°
2) Classified Salaries 3) Employee Benefitis 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Junaudited b) Audit Adjustments c) As of July 1 - June 30 (E + F1e) Components of Ending Fund Balance a) And Justed Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629	0.00 0.00 13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00	0.00 0.00 0.00 30,000.00 26,735,532.00 0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00	0.0° 0.0° 115.8° 1,653.6° 0.0° 1,639.7° 2,529.5° 0.0° 0.0°
3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interf und Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	0.00 0.00 13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00	0.00 0.00 30,000.00 26,735,532.00 0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00	0.0° 115.8° 1,653.6° 0.0° 1,639.7° 2,529.5° 0.0° 0.0°
4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interf und Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Lunaudited b) Audit Adjustments e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	0.00 13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00	0.00 30,000.00 26,735,532.00 0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00	0.0' 115.8' 1,653.6' 0.0' 1,639.7' 2,529.5' 0.0' 0.0'
5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	13,900.00 1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00	30,000.00 26,735,532.00 0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00	115.8 1,653.6 0.0 0.0 1,639.7 2,529.5
6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interf und Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	6000-6999 7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	1,524,596.08 0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00 0.00 0.00	26,735,532.00 0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	1,653.6 0.0 0.0 1,639.7 2,529.5 0.0 0.0
7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7100-7299, 7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	0.00 0.00 1,538,496.08 (1,008,020.85) 0.00 0.00	0.00 0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	0.0 0.0 1,639.7 2,529.5 0.0 0.0
8) Other Outgo (excluding Iransfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7400-7499 7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	0.00 1,538,496.08 (1,008,020.85) 0.00 0.00 0.00	0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	0.0 1,639.7 2,529.5 0.0 0.0
8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7300-7399 8900-8929 7600-7629 8930-8979 7630-7699	0.00 1,538,496.08 (1,008,020.85) 0.00 0.00 0.00	0.00 26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	0.0 1,639.7 2,529.5 0.0 0.0
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	8900-8929 7600-7629 8930-8979 7630-7699	1,538,496.08 (1,008,020.85) 0.00 0.00 0.00	26,765,532.00 (26,505,439.56) 0.00 0.00 0.00	1,639.7' 2,529.5' 0.0' 0.0'
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7600-7629 8930-8979 7630-7699	(1,008,020.85) 0.00 0.00 0.00 0.00	(26,505,439.56) 0.00 0.00 0.00 0.00	2,529.5° 0.0° 0.0°
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olv ing Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7600-7629 8930-8979 7630-7699	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0° 0.0°
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7600-7629 8930-8979 7630-7699	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0° 0.0°
1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7600-7629 8930-8979 7630-7699	0.00 0.00 0.00	0.00 0.00 0.00	0.0
a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7600-7629 8930-8979 7630-7699	0.00 0.00 0.00	0.00 0.00 0.00	0.09
b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7600-7629 8930-8979 7630-7699	0.00 0.00 0.00	0.00 0.00 0.00	0.0
2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	8930-8979 7630-7699	0.00 0.00	0.00	0.0
a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7630-7699	0.00	0.00	
b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	7630-7699	0.00	0.00	
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements				0.0
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	8080-8000	0.00	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	0300-0333			0.0
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements		0.00	0.00	0.0
1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements		(1,008,020.85)	(26,505,439.56)	2,529.59
a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements				
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olv ing Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements				
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	9791	29,820,090.20	28,812,069.35	-3.4
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	9793	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements		29,820,090.20	28,812,069.35	-3.4
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olv ing Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	9795	0.00	0.00	0.0
Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements		29,820,090.20	28,812,069.35	-3.4
a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements		28,812,069.35	2,306,629.79	-92.0
Rev olv ing Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements				
Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements				
Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements	9711	0.00	0.00	0.0
All Others b) Restricted c) Committed Stabilization Arrangements	9712	0.00	0.00	0.0
b) Restricted c) Committed Stabilization Arrangements	9713	0.00	0.00	0.0
c) Committed Stabilization Arrangements	9719	0.00	0.00	0.0
Stabilization Arrangements	9740	28,708,733.92	2,203,294.36	-92.3
	9750	0.00	0.00	0.0
	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments		103,335.43	103,335.43	0.0
e) Unassigned/Unappropriated	9780	. ,,555. 10	,5550	3.0
Reserve for Economic Uncertainties	9780	0.00	0.00	0.0
Unassigned/Unappropriated Amount		0.00	0.00	0.0
G. ASSETS	9789	5.00	5.50	0.0
1) Cash				
	9789			
a) in County Treasury 1) Eair Value Adjustment to Cook in County Treasury	9789 9790	20 EGE 404 E4	1	
Fair Value Adjustment to Cash in County Treasury Page 1	9789 9790 9110	29,565,481.54		
b) in Banks	9789 9790 9110 9111	(609,274.00)		
c) in Revolving Cash Account	9789 9790 9110 9111 9120	(609,274.00) 0.00		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit	9789 9790 9110 9111	(609,274.00)		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	227,847.42		
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			29,184,054.96		
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	371,985.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
		9640	0.00		
4) Current Loans					
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			371,985.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			28,812,069.35		
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 Subv entions					
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	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616			
			0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.09
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	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	671,506.23	260,092.44	-61.3
Net Increase (Decrease) in the Fair Value of Investments		8662	(141,031.00)	0.00	-100.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
		00	530,475.23	260,092.44	-51.0
TOTAL OTHER LOCAL REVENUE					
TOTAL, OTHER LOCAL REVENUE TOTAL REVENUES					
TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES CLASSIFIED SALARIES			530,475.23	260,092.44	-51.0

Description Resource Code	es Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.09
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
Unemploy ment 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	13,900.00	30,000.00	115.8
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		13,900.00	30,000.00	115.8
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	463,751.05	700,850.00	51.1
Buildings and Improvements of Buildings	6200	1,060,845.03	26,034,682.00	2,354.1
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.0
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		1,524,596.08	26,735,532.00	1,653.6
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		1,538,496.08	26,765,532.00	1,639.7
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

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%

			2022-23	2023-24	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	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	530,475.23	260,092.44	-51.0%
5) TOTAL, REVENUES			530,475.23	260,092.44	-51.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,538,496.08	26,765,532.00	1,639.7%
9) Other Outgo	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,538,496.08	26,765,532.00	1,639.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(1,008,020.85)	(26,505,439.56)	2,529.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,020.85)	(26,505,439.56)	2,529.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,820,090.20	28,812,069.35	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,820,090.20	28,812,069.35	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,820,090.20	28,812,069.35	-3.4%
2) Ending Balance, June 30 (E + F1e)			28,812,069.35	2,306,629.79	-92.0%
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	28,708,733.92	2,203,294.36	-92.3%
c) Committed		3740	20,100,130.92	2,200,234.30	-92.376
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0%
		3700	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource (Object)		0700	400 005 10	400 005 10	0.00/
Other Assignments (by Resource/Object)		9780	103,335.43	103,335.43	0.0%
e) Unassigned/Unappropriated		0700	2		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 21 D8AK8TK8NA(2022-23)

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	28,708,733.92	2,203,294.36
Total, Restricted Balance			28.708.733.92	2.203.294.36

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	2,446,827.82	1,601,625.00	-34.5%
5) TOTAL, REVENUES			2,446,827.82	1,601,625.00	-34.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	64,770.58	150,500.00	132.49
6) Capital Outlay		6000-6999	839,773.46	7,752,955.00	823.29
		7100-7299,		, . ,	
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			904,544.04	7,903,455.00	773.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,542,283.78	(6,301,830.00)	-508.69
D. OTHER FINANCING SOURCES/USES			,: 2,233.70	(-,,-,)	222.07
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,542,283.78	(6,301,830.00)	-508.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,987,993.54	11,530,277.32	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			9,987,993.54	11,530,277.32	15.49
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			9,987,993.54	11,530,277.32	15.49
2) Ending Balance, June 30 (E + F1e)			11,530,277.32	5,228,447.32	-54.79
Components of Ending Fund Balance			11,000,277.02	0,220,447.02	04.17
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	9,450.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,520,827.32	5,228,447.32	-54.6%
c) Committed		0750	2.22	2.22	
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		0700	* * *	* * *	
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 G. ASSETS		9790	0.00	0.00	0.09
1) Cash					
		0440	44 505 400 40		
a) in County Treasury		9110	11,535,139.13		
Fair Value Adjustment to Cash in County Treasury		9111	(237,712.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

2) Investments 3) Accounts Receiv able 4) Due from Grantor Gov ernment 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able 10) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS 2) TOTAL, DEFERRED INFLOWS	9150 9200 9290 9310 9320 9330 9340 9380 9490 9500 9590 9610 9640 9650	0.00 606,301.28 0.00 0.00 0.00 9,450.00 0.00 11,913,178.41 0.00 0.00 382,901.09 0.00 0.00 0.00 0.00 0.00		
4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9290 9310 9320 9330 9340 9380 9490 9590 9610 9640 9650	0.00 0.00 9,450.00 0.00 0.00 11,913,178.41 0.00 0.00 382,901.09 0.00 0.00 0.00 382,901.09		
5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9310 9320 9330 9340 9380 9490 9590 9610 9640 9650	0.00 0.00 9,450.00 0.00 11,913,178.41 0.00 0.00 382,901.09 0.00 0.00 0.00 0.00 0.00 0.00		
6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9320 9330 9340 9380 9490 9500 9590 9610 9640 9650	0.00 9,450.00 0.00 11,913,178.41 0.00 0.00 382,901.09 0.00 0.00 0.00 382,901.09		
7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able 10) TOTAL, ASSETS 4. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS . LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9330 9340 9380 9490 9500 9590 9610 9640 9650	9,450.00 0.00 0.00 11,913,178.41 0.00 0.00 382,901.09 0.00 0.00 0.00 382,901.09		
8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS 4. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS . LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9340 9380 9490 9500 9590 9610 9640 9650	0.00 0.00 11,913,178.41 0.00 0.00 382,901.09 0.00 0.00 0.00 0.00 382,901.09		
8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS 4. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS . LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9380 9490 9500 9590 9610 9640 9650	0.00 11,913,178.41 0.00 0.00 382,901.09 0.00 0.00 0.00 0.00 382,901.09		
9) Lease Receivable 10) TOTAL, ASSETS 4. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS . LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9380 9490 9500 9590 9610 9640 9650	0.00 11,913,178.41 0.00 0.00 382,901.09 0.00 0.00 0.00 0.00 382,901.09		
10) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS . LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9490 9500 9590 9610 9640 9650	11,913,178.41 0.00 0.00 382,901.09 0.00 0.00 0.00 0.00 382,901.09		
H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9500 9590 9610 9640 9650	0.00 0.00 382,901.09 0.00 0.00 0.00 0.00 382,901.09		
1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9500 9590 9610 9640 9650	0.00 382,901.09 0.00 0.00 0.00 0.00 382,901.09		
2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Rev enue 6) TOTAL, LIABILITIES DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9500 9590 9610 9640 9650	0.00 382,901.09 0.00 0.00 0.00 0.00 382,901.09		
LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9590 9610 9640 9650	382,901.09 0.00 0.00 0.00 0.00 382,901.09		
1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9590 9610 9640 9650	0.00 0.00 0.00 0.00 382,901.09		
2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9590 9610 9640 9650	0.00 0.00 0.00 0.00 382,901.09		
3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9610 9640 9650	0.00 0.00 0.00 382,901.09		
4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES D. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9640 9650	0.00 0.00 382,901.09		
5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9650	0.00 382,901.09		
6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources		382,901.09		
6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9690	382,901.09		
DEFERRED INFLOWS OF RESOURCES Deferred Inflows of Resources	9690			
1) Deferred Inflows of Resources	9690			
	 9090	0.00		
2) IOTAL, DEFERRED INFLOWS				
		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)		11,530,277.32		
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				
	2015	0.00		
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
Sale of Equipment/Supplies Interest	8660	234,006.47	101,625.00	-56.6
Net Increase (Decrease) in the Fair Value of Investments	8662	(88,032.00)	0.00	-100.0
Fees and Contracts				
Mitigation/Developer Fees	8681	2,300,853.35	1,500,000.00	-34.8
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		2,446,827.82	1,601,625.00	-34.5
TOTAL, REVENUES		2,446,827.82	1,601,625.00	-34.5
CERTIFICATED SALARIES				
Other Certificated Salaries	1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES	1300	0.00		0.0
		0.00	0.00	0.0
CLASSIFIED SALARIES Classified Support Salaries	2200	0.00	0.00	0.0

Description Resource Cod	es Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.0
Noncapitalized Equipment	4400	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	64,770.58	150,500.00	132.4
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		64,770.58	150,500.00	132.4
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	839,773.46	7,752,955.00	823.2
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		839,773.46	7,752,955.00	823.2
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service				
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		904,544.04	7,903,455.00	773.8
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0
INTERFUND TRANSFERS OUT				
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,446,827.82	1,601,625.00	-34.5%
5) TOTAL, REVENUES			2,446,827.82	1,601,625.00	-34.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		904,544.04	7,903,455.00	773.8%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			904,544.04	7,903,455.00	773.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,542,283.78	(6,301,830.00)	-508.6%
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)			1,542,283.78	(6,301,830.00)	-508.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,987,993.54	11,530,277.32	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,987,993.54	11,530,277.32	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,987,993.54	11,530,277.32	15.4%
2) Ending Balance, June 30 (E + F1e)			11,530,277.32	5,228,447.32	-54.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	9,450.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,520,827.32	5,228,447.32	-54.6%
c) Committed		5740	,020,027.02	0,220,447.02	34.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		9100	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
		9/00	0.00	0.00	0.0%
e) Unassigned/Unappropriated		9789	0.00	0.00	0.00/
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0%

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 25 D8AK8TK8NA(2022-23)

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	11,520,827.32	5,228,447.32
Total,	Restricted Balance		11,520,827.32	5,228,447.32

			T	-	Doaro I Rona (2022-23
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	21,010.80	20,949.72	-0.3%
5) TOTAL, REVENUES			21,010.80	20,949.72	-0.3%
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	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	746,580.69	265,683.00	-64.49
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		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			746,580.69	265,683.00	-64.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(725,569.89)	(244,733.28)	-66.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(725,569.89)	(244,733.28)	-66.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	725,569.89	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			725,569.89	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			725,569.89	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(244,733.28)	Nev
Components of Ending Fund Balance			0.00	(244,755.20)	INCV
a) Nonspendable					
		9711	0.00	0.00	0.0%
Revolving Cash			0.00		
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	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
a) Unagaigned/Unapproprieted					
e) Unassigned/Unappropriated					
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
		9789 9790	0.00 0.00	0.00 (244,733.28)	
Reserve for Economic Uncertainties					
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount					
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash					
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury		9790	0.00 330,321.68		
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9790 9110 9111	0.00 330,321.68 (6,807.00)		
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks		9790 9110 9111 9120	330,321.68 (6,807.00) 0.00		
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9790 9110 9111	0.00 330,321.68 (6,807.00)		0.0% Nev

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,636.16		
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			327,150.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	40,813.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	286,337.04		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		- 300	327,150.84		
J. DEFERRED INFLOWS OF RESOURCES			027,100.04		
Deferred Inflows of Resources Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		9090	0.00		
			0.00		
K. FUND EQUITY Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
			0.00		
FEDERAL REVENUE		2000			
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,690.80	20,949.72	42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,320.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,010.80	20,949.72	-0.3%
TOTAL, REVENUES			21,010.80	20,949.72	-0.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					0.09
EMPLOYEE BENEFITS STRS		3101-3102	0.00	0.00	0.0
		3101-3102 3201-3202	0.00 0.00	0.00	0.09
STRS					0.0
STRS PERS OASDI/Medicare/Alternative		3201-3202 3301-3302	0.00 0.00	0.00 0.00	0.0° 0.0°
STRS PERS OASDI/Medicare/Alternative Health and Welf are Benefits		3201-3202 3301-3302 3401-3402	0.00 0.00 0.00	0.00 0.00 0.00	0.0° 0.0° 0.0°
STRS PERS OASDI/Medicare/Alternative Health and Welf are Benefits Unemployment Insurance		3201-3202 3301-3302 3401-3402 3501-3502	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0' 0.0' 0.0' 0.0'
STRS PERS OASDI/Medicare/Alternative Health and Welf are Benefits Unemployment Insurance Workers' Compensation		3201-3202 3301-3302 3401-3402 3501-3502 3601-3602	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0' 0.0' 0.0' 0.0'
STRS PERS OASDI/Medicare/Alternative Health and Welf are Benefits Unemploy ment Insurance Workers' Compensation OPEB, Allocated		3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0' 0.0' 0.0' 0.0' 0.0'
STRS PERS OASDI/Medicare/Alternative Health and Welf are Benefits Unemployment Insurance Workers' Compensation		3201-3202 3301-3302 3401-3402 3501-3502 3601-3602	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0 0.0

				D8AK8TK8NA(2022-23)		
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	286,337.04	0.00	-100.0%	
Buildings and Improvements of Buildings		6200	460,243.65	265,683.00	-42.3%	
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			746,580.69	265,683.00	-64.4%	
OTHER OUTGO (excluding Transfers of Indirect Costs)			1,71111	,		
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.0%	
		7211				
To County Offices			0.00	0.00	0.0%	
To JPAs		7213	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%	
Debt Service						
Debt Service - Interest		7438	0.00	0.00	0.0%	
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			746,580.69	265,683.00	-64.4%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT			1.50	3.30		
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		7013	0.00	0.00	0.0%	
			0.00	0.00	0.0 /6	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.0%	
		9073	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds		8973	0.00			
Proceeds from Lease Revenue Bonds Proceeds from SBITAs		8974	0.00	0.00		
					0.0%	

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,010.80	20,949.72	-0.3%
5) TOTAL, REVENUES			21,010.80	20,949.72	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		746,580.69	265,683.00	-64.4%
(I) Other Outre	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			746,580.69	265,683.00	-64.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(725,569.89)	(244,733.28)	-66.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(725,569.89)	(244,733.28)	-66.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	725,569.89	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			725,569.89	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			725,569.89	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(244,733.28)	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		5740	3.00	3.00	3.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0%
d) Assigned		9/00	0.00	0.00	0.0%
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	(244,733.28)	New

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 35 D8AK8TK8NA(2022-23)

ResourceDescription2022-23 Unaudited Actuals2023-24 BudgetTotal, Restricted Balance0.000.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES		<u> </u>		J.	
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	321,379.39	234,965.23	-26.9%
5) TOTAL, REVENUES		0000-07-99	321,379.39	234,965.23	-26.9%
			321,379.39	234,905.23	-20.9%
B. EXPENDITURES		1000 1000	0.00	0.00	0.0%
1) Certificated Salaries		1000-1999 2000-2999	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.0%
3) Employee Benefits					
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,577.53	31,809.00	-37.1%
6) Capital Outlay		6000-6999	3,896,175.41	14,410,356.63	269.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7000 7000	3,946,752.94	14,442,165.63	265.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0,010,702.01	11,112,100.00	200.07
FINANCING SOURCES AND USES (A5 - B9)			(3,625,373.55)	(14,207,200.40)	291.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,831,382.88	5,307,834.00	-58.6%
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			12,831,382.88	5,307,834.00	-58.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,206,009.33	(8,899,366.40)	-196.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,470,312.79	30,676,322.12	42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,470,312.79	30,676,322.12	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,470,312.79	30,676,322.12	42.9%
2) Ending Balance, June 30 (E + F1e)			30,676,322.12	21,776,955.72	-29.0%
Components of Ending Fund Balance			00,010,022.12	21,770,000.72	20.070
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Items All Others		9713 9719	0.00	0.00	0.0%
					-29.0%
b) Restricted		9740	30,676,322.12	21,776,955.72	-29.0%
c) Committed		0750	0.00	0.00	0.000
Stabilization Arrangements		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
Other Commitments					
d) Assigned					_
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
d) Assigned Other Assignments e) Unassigned/Unappropriated		9780			
d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9780 9789	0.00	0.00	0.0%
d) Assigned Other Assignments e) Unassigned/Unappropriated Reserv e for Economic Uncertainties Unassigned/Unappropriated Amount		9780			
d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS		9780 9789	0.00	0.00	0.0%
d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash		9780 9789 9790	0.00	0.00	0.0%
d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury		9780 9789 9790	0.00 0.00 26,641,334.32	0.00	0.0%
d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash		9780 9789 9790	0.00	0.00	0.0%
d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury		9780 9789 9790	0.00 0.00 26,641,334.32	0.00	0.0%
d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9780 9789 9790 9110 9111	0.00 0.00 26,641,334.32 (549,014.00)	0.00	0.0%
d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks		9780 9789 9790 9110 9111 9120	0.00 0.00 26,641,334.32 (549,014.00) 0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	212,291.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,010,131.77		
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			32,314,903.58		
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	1,638,581.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,638,581.46		
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)			30,676,322.12		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	50,000.00	Ne
Interest		8660	568,921.39	184,965.23	-67.59
Net Increase (Decrease) in the Fair Value of Investments		8662	(247,542.00)	0.00	-100.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			321,379.39	234,965.23	-26.99
TOTAL, REVENUES			321,379.39	234,965.23	-26.99
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
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	0.00
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
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
				0.00	

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description Resource	ce Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
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	50,577.53	21,809.00	-56.9
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	10,000.00	Ne
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		50,577.53	31,809.00	-37.1
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	40,764.75	1,047,820.00	2,470.4
Buildings and Improvements of Buildings	6200	3,855,410.66	10,737,871.63	178.5
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	0.00	2,624,665.00	Ne
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	0700	3,896,175.41	14,410,356.63	269.9
		3,090,173.41	14,410,330.03	209.9
OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out				
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.0
			0.00	
To County Offices	7212	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service	7400			
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0
TOTAL, EXPENDITURES		3,946,752.94	14,442,165.63	265.9
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	12,831,382.88	5,307,834.00	-58.6
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		12,831,382.88	5,307,834.00	-58.6
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	0.00	0.00	0.0
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0
OTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0
Long-Term Debt Proceeds				
Proceeds from Certificates of Participation	8971	0.00	0.00	0.0
Proceeds from Leases	8972	0.00	0.00	0.0

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

36 67850 0000000 Form 40 D8AK8TK8NA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		•	12,831,382.88	5,307,834.00	-58.6%

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	321,379.39	234,965.23	-26.9%
5) TOTAL, REVENUES			321,379.39	234,965.23	-26.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,946,752.94	14,442,165.63	265.9%
0) Other Outre	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,946,752.94	14,442,165.63	265.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,625,373.55)	(14,207,200.40)	291.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,831,382.88	5,307,834.00	-58.6%
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			12,831,382.88	5,307,834.00	-58.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,206,009.33	(8,899,366.40)	-196.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,470,312.79	30,676,322.12	42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,470,312.79	30,676,322.12	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,470,312.79	30,676,322.12	42.9%
2) Ending Balance, June 30 (E + F1e)			30,676,322.12	21,776,955.72	-29.0%
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	30,676,322.12	21,776,955.72	-29.0%
c) Committed		20	23,070,022.12	= :,	23.07
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0.00	5.00	0.00	3.07
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		2.00	3.00	3.00	3.0 //
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
onassignea/onappropriated Amount		3730	0.00	0.00	ı

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

36 67850 0000000 Form 40 D8AK8TK8NA(2022-23)

Printed: 8/31/2023 11:23 AM

 Resource
 Description
 2022-23 Unaudited Blader
 2023-24 Budget

 9010
 Other Restricted Local
 30,676,322.12
 21,776,955.72

 Total, Restricted Balance
 30,676,322.12
 21,776,955.72

				D8AK8TK8NA(2022-23)	
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	63,324.34	73,616.00	16.3%
4) Other Local Revenue		8600-8799	10,345,950.52	9,415,505.00	-9.0%
5) TOTAL, REVENUES			10,409,274.86	9,489,121.00	-8.8%
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) Employ ee 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	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,762,391.17	10,358,909.00	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1000 1000	10,762,391.17	10,358,909.00	-3.7%
			10,702,331.17	10,550,505.00	-5.17
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(353,116.31)	(869,788.00)	146.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	347,346.07	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			347,346.07	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,770.24)	(869,788.00)	14,973.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,134,350.98	12,128,580.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,134,350.98	12,128,580.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,134,350.98	12,128,580.74	0.0%
2) Ending Balance, June 30 (E + F1e)			12,128,580.74	11,258,792.74	-7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
		9719			
b) Restricted		9740	12,128,580.74	11,258,792.74	-7.2%
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	0.09
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,383,780.74		
Fair Value Adjustment to Cash in County Treasury		9111	(255,200.00)		
b) in Banks		9120	0.00		
		9130	0.00		
c) in Revolving Cash Account					
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description F	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			12,128,580.74		
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					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5555	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,128,580.74		
FEDERAL REVENUE			12,120,000.74		
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0230	0.00	0.00	0.09
OTHER STATE REVENUE			0.00	0.00	0.07
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	63,324.34	73,616.00	16.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0372	63,324.34	73,616.00	16.39
OTHER LOCAL REVENUE			03,324.34	73,010.00	10.5
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies		2011	0.450.000.00	0.000.000.00	
Secured Roll		8611	9,153,363.90	8,368,983.00	-8.69
Unsecured Roll		8612	606,716.87	591,331.00	-2.5%
Prior Years' Taxes		8613	2,278.85	4,071.00	78.69
Supplemental Taxes		8614	429,113.42	330,200.00	-23.19
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	68,592.00	75,527.00	10.19
Interest		8660	150,347.48	45,393.00	-69.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(64,462.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,345,950.52	9,415,505.00	-9.0%
TOTAL, REVENUES			10,409,274.86	9,489,121.00	-8.89
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,909,914.40	7,259,683.00	-8.2
Bond Interest and Other Service Charges		7434	2,852,476.77	3,099,226.00	8.79
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,762,391.17	10,358,909.00	-3.7
TOTAL, EXPENDITURES			10,762,391.17	10,358,909.00	-3.7
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

36 67850 0000000 Form 51 D8AK8TK8NA(2022-23)

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	347,346.07	0.00	-100.0%
(c) TOTAL, SOURCES			347,346.07	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			347,346.07	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,324.34	73,616.00	16.3%
4) Other Local Revenue		8600-8799	10,345,950.52	9,415,505.00	-9.0%
5) TOTAL, REVENUES			10,409,274.86	9,489,121.00	-8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	10,762,391.17	10,358,909.00	-3.7%
10) TOTAL, EXPENDITURES			10,762,391.17	10,358,909.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(353,116.31)	(869,788.00)	146.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	347,346.07	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			347,346.07	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,770.24)	(869,788.00)	14,973.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,134,350.98	12,128,580.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,134,350.98	12,128,580.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,134,350.98	12,128,580.74	0.0%
2) Ending Balance, June 30 (E + F1e)			12,128,580.74	11,258,792.74	-7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,128,580.74	11,258,792.74	-7.2%
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		2700	5.00	0.00	3.07
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		2,00	3.00	3.00	3.076
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
1.000.1.0 For Education Officeration		9790	0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 51 D8AK8TK8NA(2022-23)

Printed: 8/31/2023 11:24 AM

 Resource
 Description
 2022-23 Unaudited Bludget
 2023-24 Bludget

 9010
 Other Restricted Local
 12,128,580.74
 11,258,792.74

 Total, Restricted Balance
 12,128,580.74
 11,258,792.74

			2022-23	2023-24	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	0.09
4) Other Local Revenue		8600-8799	134,748.30	65,000.00	-51.8%
5) TOTAL, REVENUES			134,748.30	65,000.00	-51.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenses		5000-5999	8,117.38	6,000.00	-26.19
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENSES			8,117.38	6,000.00	-26.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			126,630.92	59,000.00	-53.4%
D. OTHER FINANCING SOURCES/USES			120,000.92	39,000.00	-35.47
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
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	0.09
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			126,630.92	59,000.00	-53.49
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	391,380.59	518,011.51	32.49
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			391,380.59	518,011.51	32.49
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			391,380.59	518,011.51	32.4
2) Ending Net Position, June 30 (E + F1e)			518,011.51	577,011.51	11.4
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.09
b) Restricted Net Position		9797	0.00	0.00	0.09
c) Unrestricted Net Position		9790	518,011.51	577,011.51	11.49
G. ASSETS					
1) Cash					
a) in County Treasury		9110	504,285.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,392.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25,432.18		
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		
		9340	0.00		
			0.00		
9) Lease Receivable 10) Fixed Assets					
10) Fixed Assets a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			519,326.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,314.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,314.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			518,011.51		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	9,163.88	5,000.00	-45.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,386.00)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	129,970.42	60,000.00	-53.89
TOTAL, OTHER LOCAL REVENUE			134,748.30	65,000.00	-51.89
TOTAL, REVENUES			134,748.30	65,000.00	-51.89
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		.000	0.00	0.00	0.0
CLASSIFIED SALARIES			5.30	0.30	3.07
			l l		

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	0.09
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		0.0%
			0.00	
Unemployment Insurance	3501-3502	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.09
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.09
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.0
Food	4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES	4700	0.00	0.00	0.09
		0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENSES	5400	0.00	0.00	0.00
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Dues and Memberships	5300	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and				
Operating Expenditures	5800	8,117.38	6,000.00	-26.19
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		8,117.38	6,000.00	-26.19
DEPRECIATION AND AMORTIZATION				
Depreciation Expense	6900	0.00	0.00	0.09
Amortization Expense-Lease Assets	6910	0.00	0.00	0.09
	6920			0.09
Amortization Expense-Subscription Assets	6920	0.00	0.00	
TOTAL, DEPRECIATION AND AMORTIZATION		0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.09
TOTAL, EXPENSES		8,117.38	6,000.00	-26.19
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	0.09
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT	.010	0.00	0.00	0.09
		0.00	0.00	0.0
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0
(c) TOTAL, SOURCES		0.00	0.00	0.0
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0

Description	Resource Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(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	134,748.30	65,000.00	-51.8%
5) TOTAL, REVENUES			134,748.30	65,000.00	-51.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,117.38	6,000.00	-26.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,117.38	6,000.00	-26.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			126,630.92	59,000.00	-53.4%
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 NET POSITION (C + D4)			126,630.92	59,000.00	-53.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	391,380.59	518,011.51	32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			391,380.59	518,011.51	32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			391,380.59	518,011.51	32.4%
2) Ending Net Position, June 30 (E + F1e)			518,011.51	577,011.51	11.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	518,011.51	577,011.51	11.4%

Unaudited Actuals Other Enterprise Fund Exhibit: Restricted Net Position Detail

36 67850 0000000 Form 63 D8AK8TK8NA(2022-23)

ResourceDescription2022-23 Unaudited Actuals2023-24 BudgetTotal, Restricted Net Position0.000.00

	2022	2-23 Unaudited Actu	ials		2023-24 Budget	
Description	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)	21,799.01	21,687.96	23,688.25	21,269.95	21,174.95	22,942.90
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)	21,799.01	21,687.96	23,688.25	21,269.95	21,174.95	22,942.90
5. District Funded County Program ADA						
a. County Community Schools	.76	1.17	.76	.76	.76	.76
b. Special Education-Special Day Class	30.94	31.46	30.94	30.94	30.94	30.94
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.97	3.09	3.09	3.09	3.09	3.09
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	4.73	4.65	4.73	4.73	4.73	4.73
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)	38.40	40.37	39.52	39.52	39.52	39.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,837.41	21,728.33	23,727.77	21,309.47	21,214.47	22,982.42
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	202:	2-23 Unaudited Actu	ıals		2023-24 Budget	
Description	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)						

	202	2-23 Unaudited Actu	ıals		2023-24 Budget	
Description	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 the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia	l data reported in Fu	ınd 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 fir	ancial data reported	l in Fund 09 or Fun	d 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	39,752,485.00		39,752,485.00			39,752,485.00
Work in Progress	15,012,882.00	(1,456,599.00)	13,556,283.00			13,556,283.00
Total capital assets not being depreciated	54,765,367.00	(1,456,599.00)	53,308,768.00	0.00	0.00	53,308,768.00
Capital assets being depreciated:						
Land Improvements	46,778,645.00	230,122.00	47,008,767.00			47,008,767.00
Buildings	465,854,782.00	7,139,082.00	472,993,864.00			472,993,864.00
Equipment	42,275,865.00	(8,406,535.00)	33,869,330.00			33,869,330.00
Total capital assets being depreciated	554,909,292.00	(1,037,331.00)	553,871,961.00	0.00	0.00	553,871,961.00
Accumulated Depreciation for:						
Land Improvements	(20,867,464.00)	(2,183,785.00)	(23,051,249.00)			(23,051,249.00)
Buildings	(215,141,767.00)	(15,545,599.00)	(230,687,366.00)			(230,687,366.00)
Equipment	(26,351,248.00)	6,675,880.00	(19,675,368.00)			(19,675,368.00)
Total accumulated depreciation	(262,360,479.00)	(11,053,504.00)	(273,413,983.00)	0.00	0.00	(273,413,983.00)
Total capital assets being depreciated, net excluding lease and subscription assets	292,548,813.00	(12,090,835.00)	280,457,978.00	0.00	0.00	280,457,978.00
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
Gov ernmental activity capital assets, net	347,314,180.00	(13,547,434.00)	333,766,746.00	0.00	0.00	333,766,746.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	TITLE I	ESSA: SCHL IMPROVE CSI	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III): LEARNING LOSS	ELEMEGOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER): LEARNING LOSS	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER II
FEDERAL CATALOG NUMBER	84.01	84.010	84.425	84.425	84.425U	84.425C	84.425
RESOURCE CODE	3010	3182	3212	3213	3214	3215	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	14329	15438	15547	15559	10155	15517	15618
AWARD							
1. Prior Year Carry ov er	1,299,161.61	1,039,822.74	28,453,556.89	52,218,480.67	13,501,398.00	1,705.24	670,972.40
2. a. Current Year Award	9,646,729.00	535,052.00					
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	9,646,729.00	535,052.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	10,945,890.61	1,574,874.74	28,453,556.89	52,218,480.67	13,501,398.00	1,705.24	670,972.40
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	48,574.10	2,253,588.89	3,906,161.67	1,423,318.00	1,705.24	670,972.40
6. Cash Received in Current Year	7,833,271.04	568,719.54	4,910,535.00	9,143,045.80	2,285,761.20	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,833,271.04	617,293.64	7,164,123.89	13,049,207.47	3,709,079.20	1,705.24	670,972.40
EXPENDITURES							
9. Donor-Authorized Expenditures	9,501,064.15	905,287.54	3,748,521.27	5,012,556.26	10,986,260.15	1,705.24	457,643.96
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	9,501,064.15	905,287.54	3,748,521.27	5,012,556.26	10,986,260.15	1,705.24	457,643.96
12. Amounts Included in							
Line 6 above for Prior							
Year Adjustments							

California Dept of Education SACS Financial Reporting Software - SACS V6.1 File: CAT, Version 2

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
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(1,667,793.11)	(287,993.90)	3,415,602.62	8,036,651.21	(7,277,180.95)	0.00	213,328.44
a. Unearned Revenue			3,415,602.62	8,036,651.21			213,328.44
b. Accounts Payable							
c. Accounts Receivable	1,667,793.11	287,993.90			7,277,180.95		
14. Unused Grant Award Calculation							
(line 4 minus line 9)	1,444,826.46	669,587.20	24,705,035.62	47,205,924.41	2,515,137.85	0.00	213,328.44
15. If Carry ov er is allowed,							
enter line 14 amount here	1,444,826.46	669,587.20	24,705,032.62	47,205,924.41	2,515,137.85	0.00	213,328.44
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	9,501,064.15	905,287.54	3,748,521.27	5,012,556.26	10,986,260.15	1,705.24	457,643.96

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: GEER II	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER III STATE EMERGENCY NEEDS	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER III STATE RESERVE LEARNING LOSS	SPEC ED-IDEA	SPEC ED- IDEA	SPEC ED-IDEA	SPEC ED -IDEA
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.027	84.027	84.173	84.027
RESOURCE CODE	3217	3218	3219	3305	3306	3308	3310
REVENUE OBJECT	8290	8290	8290	8182	8182	8182	8181
LOCAL DESCRIPTION (if any)	15619	15620	15621	15638	10169	15639	13379
AWARD							
1. Prior Year Carry ov er	20,857.12	1,832,963.46	1,967,391.02	947,250.00	332.00	80,462.00	
2. a. Current Year Award							4,409,873.00
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	4,409,873.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	20,857.12	1,832,963.46	1,967,391.02	947,250.00	332.00	80,462.00	4,409,873.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	20,857.12	290,614.46	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	501,674.00	1,140,339.02	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	20,857.12	792,288.46	1,140,339.02	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	20,857.12	238,189.55	643,805.04	947,250.00	332.00	80,462.00	4,409,873.00
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	20,857.12	238,189.55	643,805.04	947,250.00	332.00	80,462.00	4,409,873.00
12. Amounts Included in							
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Unearned Revenue							

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	0.00	554,098.91	496,533.98	(947,250.00)	(332.00)	(80,462.00)	(4,409,873.00)
a. Unearned Revenue		554,098.91	496,533.98				
b. Accounts Payable							
c. Accounts Receivable				947,250.00	332.00	80,462.00	4,409,873.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	1,594,773.91	1,323,585.98	0.00	0.00	0.00	0.00
15. If Carry ov er is allowed,							
enter line 14 amount here	0.00	1,594,773.91	1,323,585.98	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	20,857.12	238,189.55	643,805.04	947,250.00	332.00	80,462.00	4,409,873.00

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	SPEC ED-IDEA PRV SCHOOL	SPEC ED- FEDERAL PRE SCHOOL	SPEC ED-IDEA MNTL HLTH PART B	SPEC ED-IDEA PRE SCH STAFF DEV	CARL PERKINS VOCATIONAL ED	TITLE II, PART A TCHR QUALITY	TITLE IV, PART B , 21ST CENTURY
FEDERAL CATALOG NUMBER	84.027	84.173	84.027A	84.173A	84.048	84.367	84.287C
RESOURCE CODE	3311	3315	3327	3345	3550	4035	4124
REVENUE OBJECT	8181	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	10115	13430	15197	13431	14894	14341	14535
AWARD							
1. Prior Year Carry ov er						1,293,237.52	
2. a. Current Year Award	1,580.00	80,676.00	281,099.00	644.00	280,864.00	1,086,846.00	254,500.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,580.00	80,676.00	281,099.00	644.00	280,864.00	1,086,846.00	254,500.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,580.00	80,676.00	281,099.00	644.00	280,864.00	2,380,083.52	254,500.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	7,802.52	
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	7,081.43	1,119,334.00	190,875.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	7,081.43	1,127,136.52	190,875.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,580.00	80,676.00	281,099.00	644.00	280,864.00	1,485,218.01	241,775.00
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	1,580.00	80,676.00	281,099.00	644.00	280,864.00	1,485,218.01	241,775.00
12. Amounts Included in							
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(1,580.00)	(80,676.00)	(281,099.00)	(644.00)	(273,782.57)	(358,081.49)	(50,900.00)

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
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,580.00	80,676.00	281,099.00	644.00	273,782.57	358,081.49	50,900.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	894,865.51	12,725.00
15. If Carry ov er is allowed,							
enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	894,865.51	12,725.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	1,580.00	80,676.00	281,099.00	644.00	280,864.00	1,485,218.01	241,775.00

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	TITLE IV, PART A STUD SUPP & ACAD	TITLE III, PART A IMMIGRANT	TITLE III, PART A LEP	ARP - HOMELESS CHILDREN & YOUTH II (ARP HCY II)	ROTC	ROTC	ROTC
FEDERAL CATALOG NUMBER	84.424	84.365	84.365	84.425	12.00	12.00	12.00
RESOURCE CODE	4127	4201	4203	5634	0000	0000	0000
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	15396	15146	14346	15566	1630	1630	1630
AWARD							
1. Prior Year Carry ov er	842,959.01		423,922.58	393,190.00			
2. a. Current Year Award	698,559.00	40,428.00	786,872.00		84,643.73	88,372.20	121,889.07
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	698,559.00	40,428.00	786,872.00	0.00	84,643.73	88,372.20	121,889.07
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,541,518.01	40,428.00	1,210,794.58	393,190.00	84,643.73	88,372.20	121,889.07
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	624,133.01	20,214.00	869,523.58		76,736.70	80,808.88	98,850.10
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	624,133.01	20,214.00	869,523.58	0.00	76,736.70	80,808.88	98,850.10
EXPENDITURES							
9. Donor-Authorized Expenditures	1,076,042.04	14,858.61	695,288.28	0.00	84,643.73	88,372.20	121,889.07
10. Non Donor-Authorized							
Expenditures					173,851.00	193,468.35	149,834.58
11. Total Expenditures (lines 9 & 10)	1,076,042.04	14,858.61	695,288.28	0.00	258,494.73	281,840.55	271,723.65
12. Amounts Included in							
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							

Description	022	023	024	025	026	027	028
(line 8 minus line 9 plus line 12)	(451,909.03)	5,355.39	174,235.30	0.00	(7,907.03)	(7,563.32)	(23,038.97)
a. Unearned Revenue		5,355.39	174,235.30	98,298.00			
b. Accounts Payable							
c. Accounts Receivable	451,909.03				7,907.03	7,563.32	23,038.97
14. Unused Grant Award Calculation							
(line 4 minus line 9)	465,475.97	25,569.39	515,506.30	393,190.00	0.00	0.00	0.00
15. If Carry ov er is allowed,							
enter line 14 amount here	465,475.97	25,569.39	515,506.30	393,190.00	0.00	0.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	1,076,042.04	14,858.61	695,288.28	(98,298.00)	84,643.73	88,372.20	121,889.07

Description	029		030	
FEDERAL PROGRAM NAME		ULT ATION: & ELA	ADULT EDUCATION: ADULT SECONDARY EDUCATION	TOTAL
FEDERAL CATALOG NUMBER	84.0	002A	84.002	
RESOURCE CODE	FD 11 39	/ RES 905	FD 11 / RES 3913	
REVENUE OBJECT	82	290	8290	
LOCAL DESCRIPTION (if any)	145	508	13978	
AWARD				
1. Prior Year Carry ov er				104,987,662.26
2. a. Current Year Award	33	34,360.00	120,525.00	18,853,512.00
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	33	34,360.00	120,525.00	18,853,512.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2d, & 3)	33	34,360.00	120,525.00	123,841,174.26
REVENUES				
5. Unearned Revenue Deferred from Prior Year				8,623,594.40
6. Cash Received in Current Year	3	39,275.00	25,726.00	29,535,903.30
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	3	39,275.00	25,726.00	38,159,497.70
EXPENDITURES				
9. Donor-Authorized Expenditures	33	34,360.00	120,525.00	41,861,642.22
10. Non Donor-Authorized				
Expenditures				517,153.93
11. Total Expenditures (lines 9 & 10)	33	34,360.00	120,525.00	42,378,796.15
12. Amounts Included in				
Line 6 abov e for Prior				
Year Adjustments				0.00
13. Calculation of Unearned Revenue				

Description	029	030	
or A/P, & A/R amounts			
(line 8 minus line 9 plus line 12)	(295,085.00)	(94,799.00)	(3,702,144.52)
a. Unearned Revenue			12,994,103.85
b. Accounts Payable			0.00
c. Accounts Receivable	295,085.00	94,799.00	16,597,950.37
14. Unused Grant Award Calculation			
(line 4 minus line 9)	0.00	0.00	81,979,532.04
15. If Carry ov er is allowed,			
enter line 14 amount here	0.00	0.00	81,979,529.04
16. Reconciliation of Revenue			
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	334,360.00	120,525.00	41,763,344.22

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	AFTER SCHL EDU SAFETY- ASES	UNIVERSAL PRE-K	CTE INCENTIVE GRANT	SP ED- WORKABILITY 1	SPECIALIZED SECONDARY PROGRAM	CDFA FARM TO SCHOOL ENVIRONMENTAL RESILIENCY	CALIFORNIA STATE PRESCHOOL PROGRAM
RESOURCE CODE	6010	6053	6387	6520	7370	7814	FD12/RS6105
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	23939		25306	23011	23112		
AWARD							
1. Prior Year Carry ov er		437,682.00	1,089,702.61				
2. a. Current Year Award	3,711,558.98	1,001,812.00	1,189,585.00	303,585.00		150,000.00	5,044,049.00
b. Other Adjustments							9,735.19
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	3,711,558.98	1,001,812.00	1,189,585.00	303,585.00	0.00	150,000.00	5,053,784.19
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	3,711,558.98	1,439,494.00	2,279,287.61	303,585.00	0.00	150,000.00	5,053,784.19
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	428,476.00	827,924.30	0.00	96,603.30	0.00	0.00
6. Cash Received in Current Year	3,340,403.09	1,011,018.00	1,210,886.40	109,071.87		0.00	5,048,608.63
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,340,403.09	1,439,494.00	2,038,810.70	109,071.87	96,603.30	0.00	5,048,608.63
EXPENDITURES							
9. Donor-Authorized Expenditures	3,711,558.98	44,500.43	1,652,716.49	303,585.00	0.00	2,491.52	5,053,784.19
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	3,711,558.98	44,500.43	1,652,716.49	303,585.00	0.00	2,491.52	5,053,784.19
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)	(371,155.89)	1,394,993.57	386,094.21	(194,513.13)	96,603.30	(2,491.52)	(5,175.56)
a. Unearned Revenue		1,394,993.57	386,094.21				
b. Accounts Payable					96,603.30		
c. Accounts Receivable	371,155.89			194,513.13		2,491.52	5,175.56

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)	0.00	1,394,993.57	626,571.12	0.00	0.00	147,508.48	0.00
15. If Carry ov er is allowed,							
enter line 14 amount here	0.00	1,394,993.57	626,571.12	0.00	0.00	147,508.48	
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	3,711,558.98	44,500.43	1,652,716.49	303,585.00	0.00	2,491.52	5,053,784.19

36 67850 0000000 Form CAT D8AK8TK8NA(2022-23)

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carry ov er	1,527,384.61
2. a. Current Year Award	11,400,589.98
b. Other Adjustments	9,735.19
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	11,410,325.17
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	12,937,709.78
REVENUES	
5. Unearned Revenue Deferred from Prior Year	1,353,003.60
6. Cash Received in Current Year	10,719,987.99
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	12,072,991.59
EXPENDITURES	
9. Donor-Authorized Expenditures	10,768,636.61
10. Non Donor-Authorized	
Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	10,768,636.61
12. Amounts Included in Line 6 above	
for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue	
or A/P, & A/R amounts	
(line 8 minus line 9 plus line 12)	1,304,354.98
a. Unearned Revenue	1,781,087.78
b. Accounts Payable	96,603.30
c. Accounts Receivable	573,336.10
14. Unused Grant Award Calculation	
(line 4 minus line 9)	2,169,073.17

California Dept of Education

SACS Financial Reporting Software - SACS V6.1

File: CAT, Version 2

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

Description	
15. If Carry ov er is allowed,	
enter line 14 amount here	2,169,073.17
16. Reconciliation of Revenue	
(line 5 plus line 6 minus line 13a	
minus line 13b plus line 13c)	10,768,636.61

Description	001	002	003	004	005	006	
LOCAL PROGRAM NAME	EDISON BOSW GRANT (RMS)	EDISON BOSW GRANT (WES)	STRONGER WORKFORCE	WEST ED 13 GRANT	SPURWINK/I3 BARR GRANT	CDFA FARM TO SCHOOL INCUBATOR PROGRAM	TOTAL
RESOURCE CODE	0000	0000	9003	9015	9017	9019	
REVENUE OBJECT	8699	8699	8590	8699	8699	8699	
LOCAL DESCRIPTION (if any)	GOAL 1982	GOAL 1982					
AWARD							
1. Prior Year Carry ov er			154,747.86	25,430.94	867.60	224,290.99	405,337.39
2. a. Current Year Award	4,997.00	4,658.00	248,040.00		35,134.27		292,829.27
b. Other Adjustments							0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	4,997.00	4,658.00	248,040.00	0.00	35,134.27	0.00	292,829.27
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	4,997.00	4,658.00	402,787.86	25,430.94	36,001.87	224,290.99	698,166.66
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	867.60	0.00	867.60
6. Cash Received in Current Year	4,997.00	4,658.60	221,178.30	0.00	19,068.52	60,601.45	310,503.87
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	4,997.00	4,658.60	221,178.30	0.00	19,936.12	60,601.45	311,371.47
EXPENDITURES							
9. Donor-Authorized Expenditures	4,997.00	4,516.72	402,787.86	0.00	36,001.87	160,653.22	608,956.67
10. Non Donor-Authorized							
Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	4,997.00	4,516.72	402,787.86	0.00	36,001.87	160,653.22	608,956.67
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	141.88	(181,609.56)	0.00	(16,065.75)	(100,051.77)	(297,585.20)
a. Unearned Revenue							0.00
b. Accounts Payable		141.88					141.88

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

Description	001	002	003	004	005	006	
c. Accounts Receivable			181,609.56		16,065.75	100,051.77	297,727.08
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	141.28	0.00	25,430.94	0.00	63,637.77	89,209.99
15. If Carry ov er is allowed,							
enter line 14 amount here	0.00	0.00	0.00	25,430.94	0.00	63,637.77	89,068.71
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	4,997.00	4,516.72	402,787.86	0.00	36,001.87	160,653.22	608,956.67

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

Description	001	002	003	_
FEDERAL PROGRAM NAME	CN: SUPPLY CHAIN ASSISTANCE	CRRSA	ARPA ONE-TIME STIPEND	TOTAL
FEDERAL CATALOG NUMBER	10.555	93.575	93.575	
RESOURCE CODE	5466	FD 12/RS 5058	FD 12/RS 5059	
REVENUE OBJECT	8220	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted				
Ending Balance	589,585.52	134,226.64	291,719.04	1,015,531.20
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	0.00	0.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	589,585.52	134,226.64	291,719.04	1,015,531.20
REVENUES				
5. Cash Received in Current Year	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00
EXPENDITURES		_	_	
10. Donor-Authorized Expenditures	0.00	134,226.64	61,944.63	196,171.27
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	
(line 10 plus line 11)	0.00	134,226.64	61,944.63	196,171.27
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	589,585.52	0.00	229,774.41	819,359.93

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	MANDATED COST	LOTTERY - UNRESTRICTED	EXPANDED LEARNING OPPORTUNITIES PROGRAM	EDUCATOR EFFECTIVENESS 21-28	LOTTERY INSTR MATERIALS	CA COMMUNITY SCHOOLS PARTNERSHIP ACT PLANNING	SPECIAL EDUCATION
RESOURCE CODE	0000	1100	2600	6266	6300	6331	6500
REVENUE OBJECT	8550	8560	8590	8590	8560	8590	8792/8989
LOCAL DESCRIPTION (if any)		23219	25631	25575	10056	25568	23100
AWARD							
Prior Year Restricted							
Ending Balance			11,234,674.13	3,753,032.63	1,843,318.49		
2. a. Current Year Award	977,438.00	4,531,762.96	26,562,486.00		2,231,377.41	200,000.00	18,257,253.35
b. Other Adjustments		499,451.90			276,109.06		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	977,438.00	5,031,214.86	26,562,486.00	0.00	2,507,486.47	200,000.00	18,257,253.35
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	977,438.00	5,031,214.86	37,797,160.13	3,753,032.63	4,350,804.96	200,000.00	18,257,253.35
REVENUES							
5. Cash Received in Current Year	977,438.00	4,302,467.68	26,562,486.00	0.00	1,830,722.83	0.00	16,247,223.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	728,747.18	0.00	0.00	676,763.64	200,000.00	2,010,030.35
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	728,747.18	0.00	0.00	676,763.64	200,000.00	2,010,030.35
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	977,438.00	5,031,214.86	26,562,486.00	0.00	2,507,486.47	200,000.00	18,257,253.35
EXPENDITURES							
10. Donor-Authorized Expenditures		5,031,214.86	8,114,243.60	185,879.87	2,017,655.85	1,396.71	18,257,253.35
11. Non Donor-Authorized							
Expenditures							29,610,646.76
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	0.00	5,031,214.86	8,114,243.60	185,879.87	2,017,655.85	1,396.71	47,867,900.11
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	977,438.00	0.00	29,682,916.53	3,567,152.76	2,333,149.11	198,603.29	0.00

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

BALANCES											
Description	008	009	010	011	012	013	014				
STATE PROGRAM NAME	SP ED MENTAL HEALTH AB-114	ALT DISPUTE RESOLUTION	LEARNING RECOVERY	STATE MENTAL HEALTH	EARLY INTERVENTION PRESCHOOL GRANT	ARTS, MUSIC, & INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT	CHILD NUTRITION: KITHEN INFRASTRUCTURE				
RESOURCE CODE	6512	6536	6537	6546	6547	6762	7028				
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8520				
LOCAL DESCRIPTION (if any)	24536	25566	25567	24536	25455	25677	25590				
AWARD											
1. Prior Year Restricted											
Ending Balance	2,153,873.06	228,009.80	1,536,513.06	3,117,928.26	1,030,601.00		653,091.18				
2. a. Current Year Award				1,720,991.00	844,716.00	13,912,781.00					
b. Other Adjustments											
c. Adj Curr Yr Award											
(sum lines 2a & 2b)	0.00	0.00	0.00	1,720,991.00	844,716.00	13,912,781.00	0.00				
3. Required Matching Funds/Other											
4. Total Available Award											
(sum lines 1, 2c, & 3)	2,153,873.06	228,009.80	1,536,513.06	4,838,919.26	1,875,317.00	13,912,781.00	653,091.18				
REVENUES											
5. Cash Received in Current Year	0.00	0.00	0.00	1,585,229.00	844,716.00	7,208,695.00	0.00				
6. Amounts Included in Line 5 for											
Prior Year Adjustments											
7. a. Accounts Receivable											
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	135,762.00	0.00	6,704,086.00	0.00				
b. Noncurrent Accounts Receivable											
c. Current Accounts Receivable											
(line 7a minus line 7b)	0.00	0.00	0.00	135,762.00	0.00	6,704,086.00	0.00				
8. Contributed Matching Funds											
9. Total Available											
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	1,720,991.00	844,716.00	13,912,781.00	0.00				
EXPENDITURES											
10. Donor-Authorized Expenditures	2,444.40	212,369.36	1,536,513.06	0.00	0.00	0.00	653,091.18				
11. Non Donor-Authorized											
Expenditures											

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

Description	008	009	010	011	012	013	014
12. Total Expenditures							
(line 10 plus line 11)	2,444.40	212,369.36	1,536,513.06	0.00	0.00	0.00	653,091.18
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	2,151,428.66	15,640.44	0.00	4,838,919.26	1,875,317.00	13,912,781.00	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	021
STATE PROGRAM NAME	CHILD NURTITION: FOOD STAFF TRAINING	KITCHEN INFRASTRUCTURE	CLASSIFIED SCHOOL EMPLOYEE PROF DEVELOPMENT	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	EXPANDED LEARNING OPPORTUNITIES GRANT (ELO)	EXPANDED LEARING OPPORTUNITIES GRANT (ELO): PARAPROFESSIONAL STAFF
RESOURCE CODE	7029	7032	7311	7412	7413	7425	7426
REVENUE OBJECT	8520	8520	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	25590	25672	25425	25580	25635	25562	10152
AWARD							
Prior Year Restricted Ending Balance	366,193.98		123,425.00	1,967,268.00	737,521.00	1,023,986.45	735,614.00
2. a. Current Year Award		4,182,753.00					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	4,182,753.00	0.00	0.00	0.00	0.00	0.00
Required Matching Funds/Other	0.00	4,102,730.00	0.00	0.00	0.00	0.00	0.00
Total Available Award							
(sum lines 1, 2c, & 3)	366,193.98	4,182,753.00	123,425.00	1,967,268.00	737,521.00	1,023,986.45	735,614.00
REVENUES							
5. Cash Received in Current Year	0.00	4,182,753.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	4,182,753.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	107,447.05	0.00	18,273.57	114,366.47	0.00	1,023,986.45	735,614.00
11. Non Donor-Authorized							
Expenditures							

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

Description	015	016	017	018	019	020	021
12. Total Expenditures							
(line 10 plus line 11)	107,447.05	0.00	18,273.57	114,366.47	0.00	1,023,986.45	735,614.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	258,746.93	4,182,753.00	105,151.43	1,852,901.53	737,521.00	0.00	0.00

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

Description	022	023	024	025	026	027	
STATE PROGRAM NAME	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ETHNIC STUDIES BLOCK GRANT	ROUTINE/REPAIR MAINTENANCE	ADULT EDUCATION	CALIFORNIA STATE PRESCHOOL RESERVE	CDSS GRANT	TOTAL
RESOURCE CODE	7435	7810	8150	FD 11 /RS 6391	FD 12/RS 6130	FD 12/RS 6160	
REVENUE OBJECT	8590	8590	8980	8590	8992	8590	
LOCAL DESCRIPTION (if any)	25696	25583	10049	25313		10164	
AWARD							
Prior Year Restricted							
Ending Balance		200,159.00		961,414.20	561,549.37	8,019.75	32,236,192.36
2. a. Current Year Award	39,122,522.00		21,600,000.00	1,415,152.00			135,559,232.72
b. Other Adjustments					35,312.51		810,873.47
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	39,122,522.00	0.00	21,600,000.00	1,415,152.00	35,312.51	0.00	136,370,106.19
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	39,122,522.00	200,159.00	21,600,000.00	2,376,566.20	596,861.88	8,019.75	168,606,298.55
REVENUES							
5. Cash Received in Current Year	45,650,551.00	0.00	21,600,000.00	1,297,223.00	29,244.76	0.00	132,318,749.27
6. Amounts Included in Line 5 for							
Prior Year Adjustments							0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	(6,528,029.00)	0.00	0.00	117,929.00	6,067.75	0.00	4,051,356.92
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	(6,528,029.00)	0.00	0.00	117,929.00	6,067.75	0.00	4,051,356.92
8. Contributed Matching Funds							0.00
9. Total Available							
(sum lines 5, 7c, & 8)	39,122,522.00	0.00	21,600,000.00	1,415,152.00	35,312.51	0.00	136,370,106.19
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	18,083,926.01	1,254,589.96	0.00	5,712.35	57,355,978.10
11. Non Donor-Authorized							
Expenditures							29,610,646.76
12. Total Expenditures							

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

Description	022	023	024	025	026	027	
(line 10 plus line 11)	0.00	0.00	18,083,926.01	1,254,589.96	0.00	5,712.35	86,966,624.86
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	39,122,522.00	200,159.00	3,516,073.99	1,121,976.24	596,861.88	2,307.40	111,250,320.45

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	OCDE SUMS GRANT	COMPREHENSIVE LITERACY GRANT	TUPE STIPENDS	PANDA CARES GRANT	S.T.E.A.M GRANT	KAISER GRANT: TEACH RIALTO	KAISER GRANT: RIALTO THRIVES
RESOURCE CODE	0000	0000	0000	0000	0000	0000	0000
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	GOAL 1942	GOAL 1957	GOAL 1958	GOAL 1924	GOAL 1995	GOAL 1613	GOAL 1899
AWARD							
Prior Year Restricted							
Ending Balance	175,922.71			723.73	1,000.00		
2. a. Current Year Award	50,000.00	26,000.00	8,482.50			24,500.00	20,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	50,000.00	26,000.00	8,482.50	0.00	0.00	24,500.00	20,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	225,922.71	26,000.00	8,482.50	723.73	1,000.00	24,500.00	20,000.00
REVENUES							
5. Cash Received in Current Year	132,500.00	0.00	0.00	0.00	0.00	24,500.00	20,000.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	(82,500.00)	26,000.00	8,482.50	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	(82,500.00)	26,000.00	8,482.50	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	50,000.00	26,000.00	8,482.50	0.00	0.00	24,500.00	20,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	116,861.00	26,000.00	7,008.27	0.00	0.00	893.21	9,600.00
11. Non Donor-Authorized							
Expenditures		481.12					<u> </u>
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	116,861.00	26,481.12	7,008.27	0.00	0.00	893.21	9,600.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	109,061.71	0.00	1,474.23	723.73	1,000.00	23,606.79	10,400.00

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

		BALANCES					
Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	TARGET GRANT	RDA	COMMUNITY ENGAGEMENT INITIATIVE	E-RATE	MICROSOFT VOUCHERS	MEDI-CAL	STEM GRANT
RESOURCE CODE	0000	9004	9010	9011	9012	9016	9025
REVENUE OBJECT	8699	8625	8590	8699	8699	8290	8677
LOCAL DESCRIPTION (if any)	GOAL 1981						
AWARD							
Prior Year Restricted							
Ending Balance	5,279.22			1,387,431.67	217,922.18	1,032,942.06	5,439.99
2. a. Current Year Award		5,240,816.13	53,000.00	466,486.68		2,071,810.51	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	5,240,816.13	53,000.00	466,486.68	0.00	2,071,810.51	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	5,279.22	5,240,816.13	53,000.00	1,853,918.35	217,922.18	3,104,752.57	5,439.99
REVENUES							
5. Cash Received in Current Year	0.00	5,240,816.13	39,750.00	466,486.68	0.00	1,871,891.46	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	13,250.00	0.00	0.00	199,919.05	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	13,250.00	0.00	0.00	199,919.05	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	5,240,816.13	53,000.00	466,486.68	0.00	2,071,810.51	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	951.58	5,240,816.13	2,809.20	0.00	0.00	323,754.72	0.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

36 67850 0000000 Form CAT D8AK8TK8NA(2022-23)

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	951.58	5,240,816.13	2,809.20	0.00	0.00	323,754.72	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	4,327.64	0.00	50,190.80	1,853,918.35	217,922.18	2,780,997.85	5,439.99

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

Description	015	016	017	
LOCAL PROGRAM NAME	AB212 STIPENDS	RIALTO PRESCHOOL	QUALITY START SAN BERNARDINO	TOTAL
RESOURCE CODE	FD 12/RS 0000	FD 12/RS 0005	FD 12/RS 9006	
REVENUE OBJECT	8677	8911	8699	
LOCAL DESCRIPTION (if any)	GOAL 9009			
AWARD				
1. Prior Year Restricted				
Ending Balance			383,917.15	3,210,578.71
2. a. Current Year Award	16,752.25	1,108,725.00	150,000.00	9,236,573.07
b. Other Adjustments		8,308.17		8,308.17
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	16,752.25	1,117,033.17	150,000.00	9,244,881.24
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	16,752.25	1,117,033.17	533,917.15	12,455,459.95
REVENUES				
5. Cash Received in Current Year	16,752.25	1,117,033.17	0.00	8,929,729.69
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	150,000.00	315,151.55
b. Noncurrent Accounts				
Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	150,000.00	315,151.55
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	16,752.25	1,117,033.17	150,000.00	9,244,881.24
EXPENDITURES				
10. Donor-Authorized Expenditures	14,702.01	764,462.47	55,648.19	6,563,506.78
11. Non Donor-Authorized				
Expenditures				481.12
12. Total Expenditures				

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

36 67850 0000000 Form CAT D8AK8TK8NA(2022-23)

Description	015	016	017	
(line 10 plus line 11)	14,702.01	764,462.47	55,648.19	6,563,987.90
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	2,050.24	352,570.70	478,268.96	5,891,953.17

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

Printed: 8/31/2023 11:25 AM

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	162,418,832.16	301	7,010.25	303	162,411,821.91	305	3,525,362.67	3,653,008.19	307	158,758,813.72	309
2000 - Classified Salaries	63,026,496.51	311	76,246.16	313	62,950,250.35	315	3,148,286.67	3,504,157.02	317	59,446,093.33	319
3000 - Employ ee Benefits	121,313,209.65	321	4,223,497.53	323	117,089,712.12	325	3,403,472.29	3,633,527.97	327	113,456,184.15	329
4000 - Books, Supplies Equip Replace. (6500)	27,800,106.60	331	12,981,428.30	333	14,818,678.30	335	2,230,541.62	2,872,050.21	337	11,946,628.09	339
5000 - Services . & 7300 - Indirect Costs	51,235,692.41	341	460,266.75	343	50,775,425.66	345	9,248,317.66	11,239,207.65	347	39,536,218.01	349
	TOTAL								TOTAL	383,143,937.30	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	130,548,815.58	375
2. Salaries of Instructional Aides Per EC 41011	2100	7,835,298.69	380
3. STRS	3101 & 3102	36,919,229.53	382
4. PER\$	3201 & 3202	2,352,194.99	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,724,657.06	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	21,151,657.30	385
7. Unemploy ment Insurance	3501 & 3502	729,348.95	390
8. Workers' Compensation Insurance	3601 & 3602	3,671,519.79	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	1,000,328.68	
10. Other Benefits (EC 22310)	3901 & 3902	3,808,627.40	393

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

36 67850 0000000 Form CEA D8AK8TK8NA(2022-23)

Printed: 8/31/2023 11:25 AM

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		
11. SUBTOTAL Salaties and Benefits (Suiti Lines 1 - 10).	210,741,677.97	395
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2		
	8,935.90	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
	0.00	
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
	0.00	'''
14. TOTAL SALARIES AND BENEFITS	210 732 742 07	397
	210,732,742.07	
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372		
	55.00%	
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 the provisions of EC 41374.	2 and not exempt ι	under
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	55.00%	
2. Percentage spent by this district (Part II, Line 15)		
2.1 distances sport by this distinct (fact it, this is)	55.00%	
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).		
	383,143,937.30	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Extraordinary costs wholly unrelated to instruction.		

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	127,924,594.00	5,664,204.00	133,588,798.00			133,588,798.00	9,459,806.00
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	15,517,727.00	4,503,645.00	20,021,372.00			20,021,372.00	2,590,875.00
Net Pension Liability	313,828,269.00	(139,166,399.00)	174,661,870.00			174,661,870.00	
Total/Net OPEB Liability	26,455,197.00	298,064.00	26,753,261.00			26,753,261.00	
Compensated Absences Payable	842,238.96	(182.96)	842,056.00	159,911.46		1,001,967.46	
Subscription Liability			0.00			0.00	
Gov ernmental activities long-term liabilities	484,568,025.96	(128,700,668.96)	355,867,357.00	159,911.46	0.00	356,027,268.46	12,050,681.00
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

Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

L	Funds 01, 09, and 62						
Section I - Expenditures	Goals	Functions	Objects	2022-23 Expenditures			
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	464,072,503.28			
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	41,111,852.22			
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	0.00			
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	13,096,780.14			
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	1,685,563.99			
4. Other Transfers Out	All	9200	7200- 7299	0.00			
5. Interfund Transfers Out	All	9300	7600- 7629	21,327,241.26			
		9100	7699				
6. All Other Financing Uses	All	9200	7651	0.00			
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	39,274.40			
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00			

Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

		expenditures				
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)				36,148,859.79		
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 no	ot 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)				386,811,791.27		
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)				21,728.33		
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,802.19		

Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

Section III -		
MOE		
Calculation		
(For data		
collection	Total	Per ADA
only. Final		
determination will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE was not met,		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
year		
expenditure		
amount.)	364,056,467.37	16,723.36
	001,000,107.01	10,720.00
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From	0.00	0.00
Section IV)	0.00	0.00
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus		
Line A.1)	364,056,467.37	16,723.36
B. Required		
effort (Line A.2		
times 90%)	327,650,820.63	15,051.02
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,
C. Current		
year		
expenditures		
(Line I.E and	200 044 704 07	17 000 40
Line II.B)	386,811,791.27	17,802.19
D. MOE		
deficiency		
amount, if any		
(Line B minus		
Line C) (If		
negative, then		
zero)	0.00	0.00

Unaudited Actuals 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

36 67850 0000000 Form ESMOE D8AK8TK8NA(2022-23)

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 Met	
MOE	MOE Wet	
requirement is		
not met. If		
either column		
in Line A.2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete.)		
F. MOE		
deficiency		
percentage, if		
MOE not met;		
otherwise, zero		
(Line D divided		
by Line B)		
(Funding under		
ESSA cov ered		
programs in FY		
2024-25 may		
be reduced by		
the lower of the		
two		
percentages)	0.00%	0.00%
SECTION IV -		
Detail of		
Adjustments		
to Base		
Expenditures		
(used in		
Section III,		
Line A.1)		
Description of	Total Expenditures	Expenditures
Adjustments	· ·	Per ADA
Total		
adjustments to		
base		
evnenditures	0.00	0.00

Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

			2022-23 Calculations		2023-24 Calculations			
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
A. PRIO	R YEAR DATA		2021-22 Actual			2022-23 Actual	•	
2021-	22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)							
	FINAL PRIOR VEAR APPROPRIATIONS LIMIT		I	1				
1.	FINAL PRIOR YEAR APPROPRIATIONS LIMIT	250 045 002 50		250 045 062 50			070 745 744 00	
2	(Preload/Line D11, PY column)	259,845,863.59		259,845,863.59			279,715,744.09	
2.	PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	21,817.75		21,817.75			21,837.41	
ADJU	ISTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 202	1-22	Adj	justments to 202	2-23	
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. CURF	RENT YEAR GANN ADA		2022-23 P2 Repo	rt	2	023-24 P2 Estima	ite	
	23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting he district)							
1.	Total K-12 ADA (Form A, Line A6)	21,837.41		21,837.41	21,309.47		21,309.47	
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)			21,837.41		-	21,309.47	
C. CURI	RENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2022-23 Actual			2023-24 Budget		
	RECEIVED		ı	I		I	I	
	S AND SUBVENTIONS (Funds 01, 09, and 62)							
	Homeowners' Exemption (Object 8021)	147,822.92		147,822.92	133,729.00		133,729.00	
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)	22,001,451.48		22,001,451.48	19,972,879.00		19,972,879.00	
5.	Unsecured Roll Taxes (Object 8042)	979,284.41		979,284.41	912,349.00		912,349.00	
6.	Prior Years' Taxes (Object 8043)	279,420.24		279,420.24	255,512.00		255,512.00	
	Supplemental Taxes (Object 8044)	1,651,756.61		1,651,756.61	1,075,815.00		1,075,815.00	
7.	,	, , , , , , , , , , , , , , , , , , , ,						

Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

			2022-23 Calculations				
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9.	Penalties and Int. from Delinquent Taxes (Object 8048)	34,412.82		34,412.82	33,047.00		33,047.00
10.	Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11.	Comm. Redevelopment Funds (objects 8047 & 8625)	28,598,864.91		28,598,864.91	20,263,816.00		20,263,816.00
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)	47,676,608.75	0.00	47,676,608.75	37,111,073.00	0.00	37,111,073.00
OTHE	R 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)	47,676,608.75	0.00	47,676,608.75	37,111,073.00	0.00	37,111,073.00
EXCL	UDED APPROPRIATIONS						
19a.	Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,254,205.97			3,820,640.00
19b.	Qualified Capital Outlay Projects						
19c.	Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	21,600,000.00		21,600,000.00	24,500,000.00		24,500,000.00
OTHE	R 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)	21,600,000.00	0.00	24,854,205.97	24,500,000.00	0.00	28,320,640.00
STAT	E AID RECEIVED (Funds 01, 09, and 62)						
24.	LCFF - CY (objects 8011 and 8012)	294,866,239.10		294,866,239.10	321,279,324.00		321,279,324.00
25.	LCFF/Rev enue Limit State Aid - Prior Years (Object 8019)	1,143,020.00		1,143,020.00	0.00		0.00
26.	TOTAL STATE AID RECEIVED						
	(Lines C24 plus C25)	296,009,259.10	0.00	296,009,259.10	321,279,324.00	0.00	321,279,324.00
DATA	FOR INTEREST CALCULATION						
27.	Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	528,844,044.54		528,844,044.54	511,483,980.76		511,483,980.76
28.	Total Interest and Return on Investments						
	(Funds 01, 09, and 62; objects 8660 and 8662)	1,158,639.41		1,158,639.41	1,000,000.00		1,000,000.00

			2022-23 Calculations			2023-24 Calculations	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data Totals
D. APPR	OPRIATIONS LIMIT CALCULATIONS		2022-23 Actual			2023-24 Budget	
PRELI	IMINARY APPROPRIATIONS LIMIT						
1.	Revised Prior Year Program Limit (Lines A1 plus A6)			259,845,863.59			279,715,744.0
2.	Inflation Adjustment			1.0755			1.04
3.	Program Population Adjustment (Lines B3 divided						
	by [A2 plus A7]) (Round to four decimal places)			1.0009			0.97
4.	PRELIMINARY APPROPRIATIONS LIMIT						
	(Lines D1 times D2 times D3)			279,715,744.09			285,065,453
APPR	OPRIATIONS SUBJECT TO THE LIMIT						
5.	Local Revenues Excluding Interest (Line C18)			47,676,608.75			37,111,073
6.	Preliminary State Aid Calculation						
	Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,620,489.20			2,557,136.
	b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			256,893,341.31			276,275,020
	c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			256,893,341.31			276,275,020
7.	Local Revenues in Proceeds of Taxes				•		
	Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			668,744.57			613,899
	b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			48,345,353.32			37,724,972
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)			256,224,596.75			275,661,120
9.	Total Appropriations Subject to the Limit						
	a. Local Revenues (Line D7b)			48,345,353.32			
	b. State Subventions (Line D8)			256,224,596.75			
	c. Less: Excluded Appropriations (Line C23)			24,854,205.97			
	d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
	(Lines D9a plus D9b minus D9c)			279,715,744.09			
10.	Adjustments to the Limit Per						
	Government Code Section 7902.1						
	(Line D9d minus D4)			0.00			
SUMN	IARY		2022-23 Actual			2023-24 Budget	
11.	Adjusted Appropriations Limit						
	(Lines D4 plus D10)			279,715,744.09			285,065,453
12.	Appropriations Subject to the Limit						
	(Line D9d)			279,715,744.09			

Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

36 67850 0000000 Form GANN D8AK8TK8NA(2022-23)

	2022-23 Calculations		2023-24 Calculations			
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
** Please provide below an explanation for each entry in the adjustments column."						
Diane Romo		909-820-7700 Ex	t. 2212			
Gann Contact Person		Contact Phone N	lumber			

Unaudited Actuals 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

36 67850 0000000 Form ICR D8AK8TK8NA(2022-23)

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

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

13,161,978.50

- 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.

							-
В.	Salaries	and E	Benefits	- AII	Other	Activities	

Salaries and benefits paid through pay roll (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)

329.392.203.21

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)

4.00%

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.

3,973,908.15

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

A. Indirect Costs

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

14,826,192.68

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

10,114,594.66

Printed: 8/31/2023 11:29 AM

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	69,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,530,759.93
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)	3,973,908.15
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,566,639.12
9. Carry-Forward Adjustment (Part IV, Line F)	3,204,570.24
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,771,209.36
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	235,234,592.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	52,935,560.10
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	43,418,912.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	2,415,771.09
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	197,143.88
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	36,738,238.32
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)	3,973,908.15
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,673,043.28
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,808,470.42
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,367,523.85
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,823,124.60
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)	393,586,288.95
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)	5.73%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.55%
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) 22,566,639.12 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year (36,982.09)2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.91%) times Part III, Line B19); zero if negative 3,204,570.24 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (27.06%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 3,204,570.24 E. Optional allocation of negative carry-forward adjustment over more than one year Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable LEA request for Option 1, Option 2, or Option 3 1 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 3,204,570.24

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

rate:	4.91%
Highest rate used in any	
program:	27.06%
Note: In one resources,	

Approv ed indirect cost

			used is gre the appro	ater than
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,195,437.93	156,896.00	4.91%
01	3010	9,008,810.88	442,332.61	4.91%
01	3182	856,331.92	42,045.90	4.91%
01	3212	3,549,190.04	174,265.23	4.91%
01	3213	2,435,247.73	658,996.02	27.06%
01	3305	902,916.79	44,333.21	4.91%
01	3308	76,696.22	3,765.78	4.91%
01	3310	4,203,482.03	206,390.97	4.91%
01	3315	76,900.20	3,775.80	4.91%
01	3345	613.86	30.14	4.91%
01	3550	248,537.66	12,203.19	4.91%
01	4035	1,415,706.81	69,511.20	4.91%
01	4127	1,025,681.10	50,360.94	4.91%
01	4201	14,567.26	291.35	2.00%
01	4203	681,655.18	13,633.10	2.00%
01	6053	42,417.72	2,082.71	4.91%
01	6266	177,180.32	8,699.55	4.91%
01	6331	1,331.34	65.37	4.91%
01	6387	1,163,368.73	57,121.40	4.91%
01	6500	39,906,335.56	1,959,401.08	4.91%
01	6512	2,330.00	114.40	4.91%
01	6520	289,377.00	14,208.00	4.91%
01	6536	202,430.04	9,939.32	4.91%
01	6537	1,178,641.76	57,871.30	4.91%
01	7311	17,418.33	855.24	4.91%
01	7412	109,013.89	5,352.58	4.91%
01	7810	2,374.92	116.60	4.91%
01	8150	7,534,168.01	369,927.65	4.91%
01	9010	881,438.45	21,845.22	2.48%
11	6391	1,291,192.42	63,397.54	4.91%
12	5058	133,639.39	587.25	0.44%
12	5059	59,045.50	2,899.13	4.91%
12	6105	4,779,606.09	234,678.66	4.91%
12	6160	5,445.00	267.35	4.91%
13	5310	7,523,130.86	369,385.73	4.91%
13	5330	577,191.03	28,340.08	4.91%

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					
Adjusted Beginning Fund Balance	9791-9795	0.00		1,843,318.49	1,843,318.49
2. State Lottery Revenue	8560	5,031,214.86		2,507,486.47	7,538,701.33
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)		5,031,214.86	0.00	4,350,804.96	9,382,019.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,525,362.67		0.00	3,525,362.67
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,505,852.19		0.00	1,505,852.19
4. Books and Supplies	4000-4999	0.00		1,469,721.24	1,469,721.24
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			520,318.28	520,318.28
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		27,616.33	27,616.33
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,031,214.86	0.00	2,017,655.85	7,048,870.71
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,333,149.11	2,333,149.11

D. COMMENTS:

The District purchases online licenses for core instructional textbooks for students.

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 General Fund and Charter Schools Funds Program Cost Report

		1			1		
			Direct Costs				
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	127,412.48	0.00	127,412.48	8,573.65		135,986.13
1110	Regular Education, K–12	204,451,580.24	84,451,512.60	288,903,092.84	19,440,437.12		308,343,529.96
3100	Alternative Schools	4,195,909.30	1,716,340.43	5,912,249.73	397,838.31		6,310,088.04
3200	Continuation Schools	2,854,250.81	1,062,496.47	3,916,747.28	263,559.93		4,180,307.21
3300	Independent Study Centers	93.23	0.00	93.23	6.27		99.50
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	5,281,421.71	1,798,070.92	7,079,492.63	476,382.69		7,555,875.32
4110	Regular Education, Adult	0.00	490,382.99	490,382.99	32,998.12		523,381.11
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	4,043,967.71	0.00	4,043,967.71	272,120.66		4,316,088.37
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	61,094,376.96	14,784,372.65	75,878,749.61	5,105,919.93		80,984,669.54
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	39,274.40	0.00	39,274.40	2,642.79		41,917.19
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	1,789.11	0.00	1,789.11	120.39		1,909.50
Other Costs							
	Food Services					175,802.04	175,802.04
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					25,169,294.80	25,169,294.80
	Other Outgo					23,323,056.22	23,323,056.22
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,798,070.92	1,798,070.92	1,921,200.44		3,719,271.36
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(708,773.03)		(708,773.03)
	Total General Fund and Charter Schools Funds Expenditures	282,090,075.95	106,101,246.98	388,191,322.93	27,213,027.27	48,668,153.06	464,072,503.26

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

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	12,455.61	35,386.69	0.00	74,574.87	0.00	0.00	0.00			4,995.31	0.00	127,412.48
1110	Regular Education, K-12	199,901,069.82	705,213.62	172,950.35	1,181,185.33	2,094,355.78	0.00	0.00			396,805.34	0.00	204,451,580.24
3100	Alternative Schools	3,439,702.96	0.00	0.00	399,601.93	354,813.70	0.00	0.00			1,790.71	0.00	4,195,909.30
3200	Continuation Schools	1,701,435.74	0.00	111,413.48	510,709.30	322,250.11	0.00	0.00			208,442.18	0.00	2,854,250.81
3300	Independent Study Centers	93.23	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	93.23
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	4,797,862.18	388,943.93	4,962.23	17,087.87	68,269.86	0.00	0.00			4,295.64	0.00	5,281,421.71
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	2,372,035.50	1,514,298.93	128,927.20	9,172.36	15,485.82	2,076.24	0.00			1,971.66	0.00	4,043,967.71
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	35,282,217.54	3,316,305.68	8,185.74	222,440.85	15,771,163.35	6,490,593.06	0.00			3,470.74	0.00	61,094,376.96
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	1												
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	32,350.65	0.00	1,334.26	757.64	0.00	1,133.45	0.00	0.00	0.00	3,698.40	0.00	39,274.40
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	1,789.11	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1,789.11
Total Direct C	harged Costs	247,539,223.23	5,960,148.85	429,562.37	2,415,530.15	18,626,338.62	6,493,802.75	0.00	0.00	0.00	625,469.98	0.00	282,090,075.95

^{*} Functions 7100-7199 for goals 8100 and 8500

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

		Allocated Support Costs (Based on factors input on Form PCRAF)		put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	52,163,859.77	29,652,987.01	2,634,665.82	84,451,512.60
3100	Alternative Schools	1,067,681.34	648,659.09	0.00	1,716,340.43
3200	Continuation Schools	660,945.60	401,550.87	0.00	1,062,496.47
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,118,523.30	679,547.62	0.00	1,798,070.92
4110	Regular Education, Adult	305,051.82	185,331.17	0.00	490,382.99
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)	8,948,186.47	5,436,380.95	399,805.23	14,784,372.65
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)	1,118,523.30	679,547.62	0.00	1,798,070.92
	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		65,382,771.60	37,684,004.33	3,034,471.05	106,101,246.98

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

36 67850 0000000 Form PCR D8AK8TK8NA(2022-23)

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)	2,415,771.09
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	69,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	15,120,514.46
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	10,316,514.77
5	Total Central Administration Costs in General Fund and Charter Schools Funds	27,921,800.32
В.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	282,090,075.95
2	Total Allocated Costs (from Form PCR, Column 2, Total)	106,101,246.98
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	388,191,322.93
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,808,470.42
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,371,784.08
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	19,572,511.50
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	26,752,766.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	414,944,088.93
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.73%

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

36 67850 0000000 Form PCR D8AK8TK8NA(2022-23)

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)	175,802.04				175,802.04
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			25,169,294.80		25,169,294.80
Other Outgo (Objects 1000 - 7999)				23,323,056.22	23,323,056.22
Total Other Costs	175,802.04	0.00	25,169,294.80	23,323,056.22	48,668,153.06

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

36 67850 0000000 Form PCRAF D8AK8TK8NA(2022-23)

			Teacher Full-Ti	me Equivalents		Classro	om 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)		7,369,713.53	27,322,500.98	20,918,915.68	37,684,004.33	0.00	3,034,471.05
B. Enter Allocation Fa	actor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
	tion factors are only needed for a column if there are expenditures in line A.)							
Instructional Goals	Description							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	1,026.00	1,026.00	1,026.00	1,026.00	960.00		2,603.00
3100	Alternative Schools	21.00	21.00	21.00	21.00	21.00		
3200	Continuation Schools	13.00	13.00	13.00	13.00	13.00		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	22.00	22.00	22.00	22.00	22.00		
4110	Regular Education, Adult	6.00	6.00	6.00	6.00	6.00		
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)	176.00	176.00	176.00	176.00	176.00		395.00
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	Description							
	Adult Education (Fund 11)							
	Child Development (Fund 12)	22.00	22.00	22.00	22.00	22.00		
	Cafeteria (Funds 13 & 61)							
C. Total Allocation Fa	actors	1,286.00	1,286.00	1,286.00	1,286.00	1,220.00	0.00	2,998.00

Unaudited Actuals 2022-23 General Fund Special Education Revenue Allocations Setup

36 67850 0000000 Form SEAS D8AK8TK8NA(2022-23)

Current LEA:	36-67850-0000000 Rialto Unified					
Selected SELPA:	π	(Enter a SELPA ID from the list below then save and close)				
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED				
ID	SELPA-TITLE	(from Form SEA)				
π	East Valley Consortium					

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
Object Code	UNDUPLICATED PUPIL COUNT	(Goal 3001)	(3031 3030)	(Goal 3000)	(Goal 37 10)	(GOal 3730)	(Goal 3700)	Aujustilielits	2,768.00
TOTAL EVEN DITUES (Fired of									2,700.00
TOTAL EXPENDITURES (Funds 01	Certificated Salaries	3.978.069.75	0.00	0.00	0.00	995.738.27	18.159.011.70		23,132,819.72
2000-2999	Classified Salaries	500,883.73	0.00	0.00	0.00	209,224.40	9,456,231.32		10,166,339.45
3000-3999	Employ ee Benefits	1,814,278.02	0.00	0.00	0.00	571,377.93	13,977,531.89		16,363,187.84
4000-4999	Books and Supplies	283,852.90	0.00	0.00	0.00	7,290.07	1,135,921.06		1,427,064.03
5000-5999	Services and Other Operating Expenditures	4,999,168.61	0.00	0.00	0.00	935.86	4,684,109.50		9,684,213.97
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	30,153.95	0.00	0.00	0.00	0.00	290,598.00		320,751.95
7130	State Special Schools	16,800.00	0.00	0.00	0.00	0.00	0.00		16,800.00
7430-7439	Debt Service	103,141.68	0.00	0.00	0.00	0.00	0.00		103,141.68
	Total Direct Costs	11,726,348.64	0.00	0.00	0.00	1,784,566.53	47,703,403.47	0.00	61,214,318.64
7310	Transfers of Indirect Costs	2,267,996.56	0.00	0.00	0.00	7,541.58	24,291.86	0.00	2,299,830.00
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	14,784,372.57							14,784,372.57
	Total Indirect Costs and PCR Allocations	17,052,369.13	0.00	0.00	0.00	7,541.58	24,291.86	0.00	17,084,202.57
	TOTAL COSTS	28,778,717.77	0.00	0.00	0.00	1,792,108.11	47,727,695.33	0.00	78,298,521.21
FEDERAL EXPENDITURES (Funds	01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	531,410.76	0.00	0.00	0.00	307,578.22	2,748,420.20		3,587,409.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	110,118.76	138,692.45		248,811.21
3000-3999	Employ ee Benefits	185,809.75	0.00	0.00	0.00	187,530.04	1,320,883.89		1,694,223.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,225.00	0.00	0.00	0.00	613.86	283,011.00		284,849.86
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	718,445.51	0.00	0.00	0.00	605,840.88	4,491,007.54	0.00	5,815,293.93
7310	Transfers of Indirect Costs	250,724.18	0.00	0.00	0.00	7,541.58	30.14		258,295.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	250,724.18	0.00	0.00	0.00	7,541.58	30.14	0.00	258,295.90
	TOTAL BEFORE OBJECT 8980	969,169.69	0.00	0.00	0.00	613,382.46	4,491,037.68	0.00	6,073,589.83
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
OTATE AND LOCAL EVENT	TOTAL COSTS								6,073,589.83
1000-1999	ES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) Certificated Salaries	3,446,658.99	0.00	0.00	0.00	688,160.05	15,410,591.50		19,545,410.54

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	500,883.73	0.00	0.00	0.00	99,105.64	9,317,538.87		9,917,528.24
3000-3999	Employ ee Benefits	1,628,468.27	0.00	0.00	0.00	383,847.89	12,656,648.00		14,668,964.16
4000-4999	Books and Supplies	283,852.90	0.00	0.00	0.00	7,290.07	1,135,921.06		1,427,064.03
5000-5999	Services and Other Operating Expenditures	4,997,943.61	0.00	0.00	0.00	322.00	4,401,098.50		9,399,364.11
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	30,153.95	0.00	0.00	0.00	0.00	290,598.00		320,751.95
7130	State Special Schools	16,800.00	0.00	0.00	0.00	0.00	0.00		16,800.00
7430-7439	Debt Service	103,141.68	0.00	0.00	0.00	0.00	0.00		103,141.68
	Total Direct Costs	11,007,903.13	0.00	0.00	0.00	1,178,725.65	43,212,395.93	0.00	55,399,024.71
7310	Transfers of Indirect Costs	2,017,272.38	0.00	0.00	0.00	0.00	24,261.72		2,041,534.10
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	14,784,372.57					I .		14,784,372.57
	Total Indirect Costs and PCR Allocations	16,801,644.95	0.00	0.00	0.00	0.00	24,261.72	0.00	16,825,906.67
	TOTAL BEFORE OBJECT 8980	27,809,548.08	0.00	0.00	0.00	1,178,725.65	43,236,657.65	0.00	72,224,931.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)						1	<u>'</u>	0.00
	TOTAL COSTS								72,224,931.38
OCAL EXPENDITURES (Fund	s 01, 09, & 62; resources 0000-1999 & 8000-9999)								
1000-1999	Certificated Salaries	692,195.16	0.00	0.00	0.00	0.00	0.00		692,195.16
2000-2999	Classified Salaries	76,951.85	0.00	0.00	0.00	99,105.64	2,813,582.36		2,989,639.85
3000-3999	Employ ee Benefits	306,837.94	0.00	0.00	0.00	77,817.59	2,333,163.50		2,717,819.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	32,956.70		32,956.70
5000-5999	Services and Other Operating Expenditures	650.00	0.00	0.00	0.00	0.00	1,258.00		1,908.00
6000-6999									
0000-0333	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	30,153.95	0.00	0.00	0.00	0.00	290,598.00		320,751.95
7130	Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools	30,153.95 16,800.00	0.00	0.00	0.00	0.00	290,598.00		320,751.95 16,800.00
7130	State Special Schools	16,800.00	0.00	0.00	0.00	0.00	0.00	0.00	16,800.00
7130	State Special Schools Debt Service	16,800.00	0.00	0.00	0.00	0.00	0.00	0.00	16,800.00
7130 7430-7439	State Special Schools Debt Service Total Direct Costs	16,800.00 0.00 1,123,588.90	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 176,923.23	0.00 0.00 5,471,558.56	0.00	16,800.00 0.00 6,772,070.69
7130 7430-7439 7310	State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs	16,800.00 0.00 1,123,588.90 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 176,923.23 0.00	0.00 0.00 5,471,558.56 0.00	0.00	16,800.00 0.00 6,772,070.69 0.00
7130 7430-7439 7310	State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	16,800.00 0.00 1,123,588.90 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 176,923.23 0.00 0.00	0.00 0.00 5,471,558.56 0.00		16,800.00 0.00 6,772,070.69 0.00
7130 7430-7439 7310	State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs	16,800.00 0.00 1,123,588.90 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 176,923.23 0.00 0.00	0.00 0.00 5,471,558.56 0.00 0.00	0.00	16,800.00 0.00 6,772,070.69 0.00 0.00 0.00 6,772,070.69
7130 7430-7439 7310 7350	State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal	16,800.00 0.00 1,123,588.90 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 176,923.23 0.00 0.00	0.00 0.00 5,471,558.56 0.00 0.00	0.00	16,800.00 0.00 6,772,070.69 0.00 0.00

 $^{^{\}star}$ 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)

36 67850 0000000 Report SEMA D8AK8TK8NA(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	62,201,551.90	32,277,432.84
	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)	62,201,551.90	32,277,432.84
C. Unduplicated Pupil Count	t			
	1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA,		
		2021-22 Expenditures by LEA (LE-CY) worksheet	2,805.00	
	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 nlue Line C2)	2 805 00	

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

36 67850 0000000 Report SEMA D8AK8TK8NA(2022-23)

SELPA: East Valley Consortium (TT)

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.

Printed: 8/31/2023 11:31 AM Page 4

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

36 67850 0000000 Report SEMA D8AK8TK8NA(2022-23)

SELPA: East Valley Consortium (TT)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446]. State and Local Local Only Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310) Increase in funding (if difference is positive) 0.00 Maximum available for MOE reduction (50% of increase in funding) 0.00 (a) Current year funding (IDEA Section 619 - Resource 3315) Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) 0.00 (b) If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c) Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). 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:

Column A

Column B

SECTION 3

Column C

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

36 67850 0000000 Report SEMA D8AK8TK8NA(2022-23)

		Actual Expenditures	Actual Expenditures	
		(LE-CY Worksheet)	Comparison Year	Difference
		FY 2022-23	FY 2021-22	(A - B)
A. COMBINE	O 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	78,298,521.21		
	b. Less: Expenditures paid from federal sources	6,073,589.83		
	c. Expenditures paid from state and local sources	72,224,931.38	50,191,634.91	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		50,191,634.91	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	72,224,931.38	50,191,634.91	22,033,296.4
	If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
		Actual	Comparison Year	
		FY 2022-23	FY 2021-22	D. 155
			1 1 2021-22	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.	1 1 2022 20	1 1 2021-22	Difference
2.		78,298,521.21	11 2021-22	Difference
2.	based on the per capita state and local expenditures.		1 1 2021-22	Difference
2.	based on the per capita state and local expenditures. a. Total special education expenditures	78,298,521.21	50,191,634.91	Difference
2.	a. Total special education expenditures b. Less: Expenditures paid from federal sources	78,298,521.21 6,073,589.83		Difference
2.	a. Total special education expenditures b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources	78,298,521.21 6,073,589.83	50,191,634.91	Difference
2.	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	78,298,521.21 6,073,589.83	50,191,634.91	Difference
2.	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	78,298,521.21 6,073,589.83	50,191,634.91 0.00 50,191,634.91	Difference
2.	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	78,298,521.21 6,073,589.83	50,191,634.91 0.00 50,191,634.91 0.00	Difference
2.	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	78,298,521.21 6,073,589.83 72,224,931.38	50,191,634.91 0.00 50,191,634.91 0.00 0.00	Difference
2.	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	78,298,521.21 6,073,589.83 72,224,931.38	50,191,634.91 0.00 50,191,634.91 0.00 0.00 50,191,634.91	
2.	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	78,298,521.21 6,073,589.83 72,224,931.38 72,224,931.38 2,768.00	50,191,634.91 0.00 50,191,634.91 0.00 0.00 50,191,634.91 2,805.00	
	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	78,298,521.21 6,073,589.83 72,224,931.38 72,224,931.38 2,768.00	50,191,634.91 0.00 50,191,634.91 0.00 0.00 50,191,634.91 2,805.00	8,199.1

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

36 67850 0000000 Report SEMA D8AK8TK8NA(2022-23)

SELPA:	East Valley Consortium (TT)			
		FY 2022-23	FY 2022-23	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	36,382,717.45	32,277,432.84	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		32,277,432.84	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	36,382,717.45	32,277,432.84	4,105,284.61
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.			
		Actual	Comparison Year	
		FY 2022-23	FY 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	36,382,717.45	32,277,432.84	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		32,277,432.84	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	36,382,717.45	32,277,432.84	
	b. Special education unduplicated pupil count	2,768.00	2,805.00	
	c. Per capita local expenditures(B2a/ B2b)	13,144.05	11,507.11	1,636.94
	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 pe	er capita local expenditure	es only.	
Diago Barra			000 000 7700 5.4. 0040	
Diane Romo Contact Name		_	909-820-7700 Ext. 2212 Telephone Number	
Lead Business S	Services Agent		dromo@rialtousd.org	
Title		_	Email Address	

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

36 67850 0000000 Report SEMA D8AK8TK8NA(2022-23)

SELPA: East Valley Consortium (TT)

Object Code	Description	San Bernardino County Office of Education (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of The World Unified (TT05)	Yucaipa-Calimesa Joint Unified (TT07)
TOTAL EXPE	NDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee 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
EXPENDITUR	RES - Paid from State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee 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	3.00	0.00	3.00	0.00	3.00	0.00
2000	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						

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

36 67850 0000000 Report SEMA D8AK8TK8NA(2022-23)

SELPA: East Valley Consortium (TT)

Object Code	Description	San Bernardino County Office of Education (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of The World Unified (TT05)	Yucaipa-Calimesa Joint Unified (TT07)
2000-2999	Classified Salaries						
3000-3999	Employ ee 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
UNDUPLICAT	ED PUPIL COUNT						

^{*} 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 2022-23 Expenditures by SELPA (SE-CY)

36 67850 0000000 Report SEMA D8AK8TK8NA(2022-23)

SELPA:

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.0
2000-2999	Classified Salaries		0.0
3000-3999	Employ ee Benefits		0.0
4000-4999	Books and Supplies		0.0
5000-5999	Services and Other Operating Expenditures		0.0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.0
7130	State Special Schools		0.0
7430-7439	Debt Service		0.0
	Total Direct Costs	0.00	0.0
7310	Transfers of Indirect Costs		0.0
7350	Transfers of Indirect Costs - Interfund		0.0
PCRA	Program Cost Report Allocations		0.0
	Total Indirect Costs and PCR Allocations	0.00	0.0
	TOTAL COSTS	0.00	0.0
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.0
2000-2999	Classified Salaries		0.0
3000-3999	Employ ee Benefits		0.0
4000-4999	Books and Supplies		0.0
5000-5999	Services and Other Operating Expenditures		0.0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.0
7130	State Special Schools		0.0
7430-7439	Debt Service		0.0
	Total Direct Costs	0.00	0.0
7310	Transfers of Indirect Costs		0.0
7350	Transfers of Indirect Costs - Interfund		0.0
PCRA	Program Cost Report Allocations		0.0
	Total Indirect Costs and PCR Allocations	0.00	0.0
	TOTAL BEFORE OBJECT 8980	0.00	0.0
8980	Contributions from Unrestricted Revenues to Federal Resources		0.0
	TOTAL COSTS	0.00	0.0
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.0
2000-2999	Classified Salaries		0.0

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

36 67850 0000000 Report SEMA D8AK8TK8NA(2022-23)

SELPA:

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

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

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								2,768.00
то	TAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	4,867,897.00	0.00	0.00	0.00	1,249,567.00	20,821,125.00		26,938,589.00
2000-2999	Classified Salaries	631,271.00	0.00	0.00	0.00	320,380.00	12,989,498.00		13,941,149.00
3000-3999	Employ ee Benefits	1,661,900.00	0.00	0.00	0.00	736,083.00	17,495,221.83		19,893,204.8
4000-4999	Books and Supplies	139,904.00	0.00	0.00	0.00	1,621,899.00	1,255,023.00		3,016,826.00
5000-5999	Services and Other Operating Expenditures	3,074,319.00	0.00	0.00	0.00	1,463.00	3,509,449.00		6,585,231.00
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	10,375,291.00	0.00	0.00	0.00	3,929,392.00	56,070,316.83	0.00	70,374,999.83
7310	Transfers of Indirect Costs	1,784,163.00	0.00	0.00	0.00	4,693.00	17,458.00		1,806,314.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,784,163.00	0.00	0.00	0.00	4,693.00	17,458.00	0.00	1,806,314.00
	TOTAL COSTS	12,159,454.00	0.00	0.00	0.00	3,934,085.00	56,087,774.83	0.00	72,181,313.83
ATE AND LOCAL	BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	4,195,745.00	0.00	0.00	0.00	918,417.00	18,838,511.00		23,952,673.00
2000-2999	Classified Salaries	631,271.00	0.00	0.00	0.00	245,769.00	12,352,833.00		13,229,873.00
3000-3999	Employ ee Benefits	1,643,336.00	0.00	0.00	0.00	548,440.00	15,908,101.00		18,099,877.00
4000-4999	Books and Supplies	139,904.00	0.00	0.00	0.00	1,621,899.00	1,255,023.00		3,016,826.00
5000-5999	Services and Other Operating Expenditures	3,074,019.00	0.00	0.00	0.00	650.00	3,226,403.00		6,301,072.00
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	9,684,275.00	0.00	0.00	0.00	3,335,175.00	51,580,871.00	0.00	64,600,321.00
7310	Transfers of Indirect Costs	1,596,996.00	0.00	0.00	0.00	0.00	17,422.00		1,614,418.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,596,996.00	0.00	0.00	0.00	0.00	17,422.00	0.00	1,614,418.00
	TOTAL BEFORE OBJECT 8980	11,281,271.00	0.00	0.00	0.00	3,335,175.00	51,598,293.00	0.00	66,214,739.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.0
	TOTAL COSTS								66,214,739.0

36 67850 0000000 Report SEMB D8AK8TK8NA(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	764,814.00	0.00	0.00	0.00	0.00	0.00		764,814.00
2000-2999	Classified Salaries	91,859.00	0.00	0.00	0.00	244,596.00	3,676,875.00		4,013,330.00
3000-3999	Employ ee Benefits	347,416.00	0.00	0.00	0.00	155,259.00	2,754,514.00		3,257,189.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	18,000.00		18,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	26,000.00		26,000.00
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	1,204,089.00	0.00	0.00	0.00	399,855.00	6,475,389.00	0.00	8,079,333.00
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	1,204,089.00	0.00	0.00	0.00	399,855.00	6,475,389.00	0.00	8,079,333.00
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)								35,500,000.00
	TOTAL COSTS								43,579,333.00

^{*} 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									2,768.00
TOTAL	EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,978,069.75	0.00	0.00	0.00	995,738.27	18,159,011.70	0.00		23,132,819.72
2000-2999	Classified Salaries	500,883.73	0.00	0.00	0.00	209,224.40	9,456,231.32	0.00		10,166,339.45
3000-3999	Employ ee Benefits	1,814,278.02	0.00	0.00	0.00	571,377.93	13,977,531.89	0.00		16,363,187.84
4000-4999	Books and Supplies	283,852.90	0.00	0.00	0.00	7,290.07	1,135,921.06	0.00		1,427,064.03
5000-5999	Services and Other Operating Expenditures	4,999,168.61	0.00	0.00	0.00	935.86	4,684,109.50	0.00		9,684,213.97
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	30,153.95	0.00	0.00	0.00	0.00	290,598.00	0.00		320,751.95
7130	State Special Schools	16,800.00	0.00	0.00	0.00	0.00	0.00	0.00		16,800.00
7430-7439	Debt Service	103,141.68	0.00	0.00	0.00	0.00	0.00	0.00		103,141.68
	Total Direct Costs	11,726,348.64	0.00	0.00	0.00	1,784,566.53	47,703,403.47	0.00	0.00	61,214,318.64
7310	Transfers of Indirect Costs	2,267,996.56	0.00	0.00	0.00	7,541.58	24,291.86	0.00		2,299,830.00
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)	14,784,372.57								14,784,372.57
	Total Indirect Costs	2,267,996.56	0.00	0.00	0.00	7,541.58	24,291.86	0.00	0.00	2,299,830.00
	TOTAL COSTS	13,994,345.20	0.00	0.00	0.00	1,792,108.11	47,727,695.33	0.00	0.00	63,514,148.64
FEDERAL EXPE	NDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	531,410.76	0.00	0.00	0.00	307,578.22	2,748,420.20	0.00		3,587,409.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	110,118.76	138,692.45	0.00		248,811.21
3000-3999	Employ ee Benefits	185,809.75	0.00	0.00	0.00	187,530.04	1,320,883.89	0.00		1,694,223.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,225.00	0.00	0.00	0.00	613.86	283,011.00	0.00		284,849.86
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	718,445.51	0.00	0.00	0.00	605,840.88	4,491,007.54	0.00	0.00	5,815,293.93
7310	Transfers of Indirect Costs	250,724.18	0.00	0.00	0.00	7,541.58	30.14	0.00		258,295.90
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	250,724.18	0.00	0.00	0.00	7,541.58	30.14	0.00	0.00	258,295.90
	TOTAL BEFORE OBJECT 8980	969,169.69	0.00	0.00	0.00	613,382.46	4,491,037.68	0.00	0.00	6,073,589.83
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									6,073,589.83

Rialto Unified San Bernardino County

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

36 67850 0000000 Report SEMB D8AK8TK8NA(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 LOC	AL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,446,658.99	0.00	0.00	0.00	688,160.05	15,410,591.50	0.00		19,545,410.54
2000-2999	Classified Salaries	500,883.73	0.00	0.00	0.00	99,105.64	9,317,538.87	0.00		9,917,528.24
3000-3999	Employ ee Benefits	1,628,468.27	0.00	0.00	0.00	383,847.89	12,656,648.00	0.00		14,668,964.16
4000-4999	Books and Supplies	283,852.90	0.00	0.00	0.00	7,290.07	1,135,921.06	0.00		1,427,064.03
5000-5999	Services and Other Operating Expenditures	4,997,943.61	0.00	0.00	0.00	322.00	4,401,098.50	0.00		9,399,364.11
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	30,153.95	0.00	0.00	0.00	0.00	290,598.00	0.00		320,751.95
7130	State Special Schools	16,800.00	0.00	0.00	0.00	0.00	0.00	0.00		16,800.00
7430-7439	Debt Service	103,141.68	0.00	0.00	0.00	0.00	0.00	0.00		103,141.68
	Total Direct Costs	11,007,903.13	0.00	0.00	0.00	1,178,725.65	43,212,395.93	0.00	0.00	55,399,024.71
7310	Transfers of Indirect Costs	2,017,272.38	0.00	0.00	0.00	0.00	24,261.72	0.00		2,041,534.10
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)	14,784,372.57								14,784,372.57
	Total Indirect Costs	2,017,272.38	0.00	0.00	0.00	0.00	24,261.72	0.00	0.00	2,041,534.10
	TOTAL BEFORE OBJECT 8980	13,025,175.51	0.00	0.00	0.00	1,178,725.65	43,236,657.65	0.00	0.00	57,440,558.81
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									57,440,558.81
LOCAL EXPE	ENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	692,195.16	0.00	0.00	0.00	0.00	0.00	0.00		692,195.16
2000-2999	Classified Salaries	76,951.85	0.00	0.00	0.00	99,105.64	2,813,582.36	0.00		2,989,639.85
3000-3999	Employ ee Benefits	306,837.94	0.00	0.00	0.00	77,817.59	2,333,163.50	0.00		2,717,819.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	32,956.70	0.00		32,956.70
5000-5999	Services and Other Operating Expenditures	650.00	0.00	0.00	0.00	0.00	1,258.00	0.00		1,908.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	30,153.95	0.00	0.00	0.00	0.00	290,598.00	0.00		320,751.95
7130	State Special Schools	16,800.00	0.00	0.00	0.00	0.00	0.00	0.00		16,800.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,123,588.90	0.00	0.00	0.00	176,923.23	5,471,558.56	0.00	0.00	6,772,070.69
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,123,588.90	0.00	0.00	0.00	176,923.23	5,471,558.56	0.00	0.00	6,772,070.69

Rialto Unified San Bernardino County

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

36 67850 0000000 Report SEMB D8AK8TK8NA(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)									29,610,646.76
	TOTAL COSTS									36,382,717.45

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

Rialto Unified San Bernardino County

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

36 67850 0000000 Report SEMB D8AK8TK8NA(2022-23)

SELPA:	East Valley Consortium (TT)	

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

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

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

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

SECTION 1 Exempt Redu

Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

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

36 67850 0000000 Report SEMB D8AK8TK8NA(2022-23)

SELPA: East Valley Consortium (TT)

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].	-			
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			State and Local	Local Only
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 activ	ities (which are author	rized ι	under the ESEA) paid with th	ne freed up funds:

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

36 67850 0000000 Report SEMB D8AK8TK8NA(2022-23)

SELPA: East Valley Consortium (TT) Column A Column B Column C **SECTION 3** Budgeted Actual Amounts Expenditures (LB-B Comparison Difference Worksheet) Year FY 2023-24 FY 2022-23 (A - B) A. COMBINED STATE AND LOCAL EXPENDITURES METHOD 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 72.181.313.83 b. Less: Expenditures paid from federal sources 5,966,574.83 c. Expenditures paid from state and local sources 66,214,739.00 72,224,931.38 Add/Less: Adjustments and/or PCRA required for MOE calculation 0.00 Comparison year's expenditures, adjusted for MOE calculation 72.224.931.38 Less: Exempt reduction(s) from SECTION 1 0.00 Less: 50% reduction from SECTION 2 0.00 Net expenditures paid from state and local sources 66.214.739.00 72.224.931.38 (6,010,192.38) If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures. Budgeted Comparison Amounts Year FY 2023-24 FY 2022-23 Difference 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 72,181,313.83 b. Less: Expenditures paid from federal sources 5,966,574.83 c. Expenditures paid from state and local sources 66,214,739.00 72,224,931.38 Add/Less: Adjustments and/or PCRA required for MOE calculation 0.00 Comparison year's expenditures, adjusted for MOE calculation 72,224,931.38 Less: Exempt reduction(s) from SECTION 1 0.00 Less: 50% reduction from SECTION 2 0.00 Net expenditures paid from state and local sources 66,214,739.00 72,224,931.38 d. Special education unduplicated pupil count 2,768.00 2,768.00 23,921.51 e. Per capita state and local expenditures (A2c/A2d) 26,092.82 (2,171.31)

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

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

36 67850 0000000 Report SEMB D8AK8TK8NA(2022-23)

SELPA: East Valley Consortium (TT)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2023-24	FY 2022-23	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	43,579,333.00	36,382,717.45	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		36,382,717.45	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	43,579,333.00	36,382,717.45	7,196,615.55
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local	expenditures only.		
		Budget	Comparison Year	
		FY 2023-24	FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	43,579,333.00	36,382,717.45	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		36,382,717.45	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	43,579,333.00	36,382,717.45	
	b. Special education unduplicated pupil count	2,768.00	2,768.00	
	c. Per capita local expenditures (B2a/B2b)	15,743.98	13,144.05	2,599.93
	If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per c	apita local expenditures	only .	
ne Romo		_	909-820-7700 Ext. 2212	
ntact Name		_	Telephone Number	
d Business	Services Agent	_	dromo@rialtousd.org	
е			Email Address	

36 67850 0000000 Report SEMB D8AK8TK8NA(2022-23)

SELPA: East Valley Consortium (TT)

Object Code	Description	San Bernardino County Office of Education (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of The World Unified (TT05)	Yucaipa-Calimesa Joint Unified (TT07)
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 a	nd 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						
2200	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local S	Sources			. **			

36 67850 0000000 Report SEMB D8AK8TK8NA(2022-23)

SELPA: East Valley Consortium (TT)

		San Bernardino County Office of Education	Colton Joint Unified	Redlands Unified	Rialto Unified	Rim of The World Unified	Yucaipa-Calimesa Joint Unified
Object Code	Description	(TT00)	(TT01)	(TT03)	(TT04)	(TT05)	(TT07)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee 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.

36 67850 0000000 Report SEMB D8AK8TK8NA(2022-23)

SELPA:

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

36 67850 0000000 Report SEMB D8AK8TK8NA(2022-23)

SELPA:

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

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

	Direct Costs - Interfund		Indirect Costs - Interfund			Interfund		
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	68,005.79	0.00	0.00	(708,773.03)				
Other Sources/Uses Detail					0.00	21,327,241.26		
Fund Reconciliation							6,213,816.12	14,227,170.83
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	2,791.04	0.00	63,397.54	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	209,490.16
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,882.39	0.00	247,649.68	0.00				
Other Sources/Uses Detail					1,108,725.00	0.00		
Fund Reconciliation							1,122,642.96	899,325.39
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(72,679.22)	397,725.81	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							64,397.97	1,753,485.95
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,387,133.38	0.00		
Fund Reconciliation							7,387,133.38	3,422,315.83
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

36 67850 0000000 Form SIAA D8AK8TK8NA(2022-23)

							DOAROTRONA(2022-23)	
	Direct Costs - Interfund		Indirect Costs - Interfund			Interfund		
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	286,337.04
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					12,831,382.88	0.00		
Fund Reconciliation							6,010,131.77	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

	T 5: 10 /		Indinast Casta		I			
	Direct Costs - Interfund		Indirect Costs - Interfund			Interfund		
	Transfers In	Transfers Out	Transfers In	Transfers Out	Interfund Transfers In	Transfers Out	Due From Other Funds	Due To Other Funds
Description	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE								
FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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						

36 67850 0000000 Form SIAA D8AK8TK8NA(2022-23)

Printed: 8/31/2023 11:31 AM

	Direct Costs - Interfund		Indirect Costs - Interfund			la ta afra a d		
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	72,679.22	(72,679.22)	708,773.03	(708,773.03)	21,327,241.26	21,327,241.26	20,798,122.20	20,798,125.20