

*OUR MISSION:
TO INSPIRE EACH STUDENT TO EXTRAORDINARY ACHIEVEMENT EVERY DAY*



2022-2023 UNAUDITED ACTUALS REPORT

FISCAL SERVICES
5115 DUDLEY BLVD.
MCCLELLAN, CA 95652
SACRAMENTO COUNTY
WWW.TWINRIVERSUSD.ORG



Regular and Virtual School Board Meeting
09/19/2023 06:00 PM
Twin Rivers Unified School District
5115 Dudley Blvd., Bay A, McClellan Park, CA
95652
<https://bit.ly/TRUSDYouTube>

ITEM : L.1. PRESENT and APPROVE Twin Rivers Unified School District 2022-23 Unaudited Actuals 

Quick Summary / Abstract

Attached for Board review and approval is the Twin Rivers Unified School District's 2022-23 Unaudited Actuals using the State's required format. The District is required to provide this information through the Sacramento County Office of Education (SCOE) to the California Department of Education (CDE), in the State's format, prior to October 15, 2023.

In addition to the 2022-23 Unaudited Actuals, the report displays the District's 2023-24 Adopted Budget. However, the Budget now utilizes the 2022-23 Unaudited Actuals' ending fund balances as the 2023-24 beginning fund balances (instead of estimated beginning fund balances). The 2022-23 Unaudited Actuals' ending fund balance is higher for the restricted programs and higher for the unrestricted programs compared to the 2023-24 estimated beginning fund balance. The increases are mostly due to unspent categorical program funds and are being carried over into 2023-24 to be used for specific programs.

The Superintendent recommends that the Board of Trustees approve the 2022-23 Unaudited Actuals as requested. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, Kate.Ingersoll@trusd.net, Phone: (916) 566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, Ryan.DiGiulio@trusd.net, Phone: (916) 566-1600 ext. 31258.

Rationale

Included in the Board packet, for review, is the Twin Rivers Unified School District's 2022-23 Unaudited Actuals using the State's required format. The District is required to provide this information through the Sacramento County Office of Education (SCOE) to the California Department of Education (CDE), in the State's format, prior to October 15, 2023.

The Superintendent recommends that the Board of Trustees approve the 2022-23 Unaudited Actuals as requested. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, Kate.Ingersoll@trusd.net, Phone: (916) 566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, Ryan.DiGiulio@trusd.net, Phone: (916) 566-1600 ext. 31258.

Supporting Documents

[2022-23 Unaudited Actuals PowerPoint](#)
[2022-23 Unaudited Actuals Report](#)

Created on 8/22/2023 at 12:35 PM PT by Leslie Adlesperger
Last Modified on 9/12/2023 at 10:27 AM PT by Yasmina Flores

2022-23 UNAUDITED ACTUALS

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**Twin Rivers Unified School District
Fiscal Services**

**General Fund
Statement of Revenues, Expenditures and Fund Balance
Unaudited Actuals
2022-23**

<u>Revenues:</u>	Unrestricted	Restricted	Total Fund
LCFF Sources	\$ 341,383,250	\$ 1,639,873	\$ 343,023,123
Federal	-	83,175,651	83,175,651
State	10,218,165	139,164,845	149,383,010
Local	13,318,275	3,958,547	17,276,822
Transfers from Other Funds	470,245	1,437,919	1,908,164
Other Sources	-	-	-
Contributions	(45,648,247)	45,648,247	-
Total Revenue:	\$ 319,741,688	\$ 275,025,081	\$ 594,766,769
<u>Expenditures:</u>			
Certificated Salaries	\$ 121,014,125	\$ 37,759,848	\$ 158,773,973
Classified Salaries	39,882,480	18,678,584	58,561,064
Employee Benefits	58,379,591	34,236,960	92,616,551
Books and Supplies	12,153,224	21,811,035	33,964,259
Operations and Services	27,690,592	63,427,235	91,117,827
Capital Outlay and Equipment	2,874,010	30,588,445	33,462,455
Other Outgo	1,108,639	3,354,362	4,463,000
Indirect Costs	(11,566,181)	9,926,893	(1,639,289)
Transfers to Other Funds	52,028,019	-	52,028,019
Total Expenditures:	\$ 303,564,498	\$ 219,783,362	\$ 523,347,860
Net Increase/(Decrease) in Fund Balance:	\$ 16,177,190	\$ 55,241,719	\$ 71,418,909
<u>Beginning Fund Balance:</u>			
Restricted and Designated Carryovers	\$ 58,758,522	\$ 48,482,253	\$ 107,240,775
Ending Fund Balance Before Reserves:	\$ 74,935,712	\$ 103,723,972	\$ 178,659,684
<u>Components of Ending Fund Balance:</u>			
Nonspendable	\$ 3,668,102	\$ 5,172	\$ 3,673,274
Restricted	-	103,718,800	103,718,800
Committed	20,660,502	-	20,660,502
Assigned	7,187,598	-	7,187,598
Unassigned - Economic Uncertainties	43,419,510	-	43,419,510
Unassigned (Available) Balance	\$ -	\$ -	\$ -

**Twin Rivers Unified School District
Fiscal Services**

Other Funds
Statement of Revenues, Expenditures and Fund Balance
Unaudited Actuals
2022-23

	STUDENT ACTIVITY SPECIAL REVENUE	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST- EMPLOYMENT BENEFITS
	Revenues	\$ 1,101,110	\$ 4,501,627	\$ 11,624,802	\$ 28,047,502
Expenditures	\$ 1,020,877	\$ 4,516,635	\$ 11,668,478	\$ 24,147,546	\$ -
Net Inc/(Dec) in Fund Balance	\$ 80,233	\$ (15,008)	\$ (43,676)	\$ 3,899,956	\$ 218,873
Beginning Fund Balance	\$ 513,997	\$ 1,979,502	\$ 1,090,791	\$ 8,456,351	\$ 6,597,410
Ending Fund Balance before Reserves	\$ 594,230	\$ 1,964,494	\$ 1,047,115	\$ 12,356,306	\$ 6,816,283
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ 16,405	\$ -	\$ 318,315	\$ -
Restricted	\$ 594,230	\$ 1,783,353	\$ 1,047,115	\$ 12,037,991	\$ -
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -	\$ 164,736	\$ -	\$ -	\$ 6,816,283
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

	DEFERRED MAINTENANCE	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY
	Revenues	\$ 12,024,466	\$ 107,823,538	\$ 7,274,728	\$ 10,043,565
Expenditures	\$ 15,863,943	\$ 29,609,570	\$ 5,766,323	\$ 10,610,133	\$ 39,077,433
Net Inc/(Dec) in Fund Balance	\$ (3,839,477)	\$ 78,213,967	\$ 1,508,405	\$ (566,568)	\$ 8,090,002
Beginning Fund Balance	\$ 9,509,705	\$ 22,438	\$ 44,479,171	\$ 22,206,678	\$ 105,883,354
Ending Fund Balance before Reserves	\$ 5,670,228	\$ 78,236,406	\$ 45,987,576	\$ 21,640,110	\$ 113,973,356
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ -	\$ 45,987,576	\$ 21,640,110	\$ 52,137,451
Committed	\$ -	\$ 78,216,379	\$ -	\$ -	\$ -
Assigned	\$ 5,670,228	\$ 20,027	\$ -	\$ -	\$ 61,835,905
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	46.76%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$32,305,573.06
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$232,146,282.26
	Appropriations Subject to Limit	\$216,201,902.21
	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	4.61%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 19, 2023

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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E-mail Address

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,788.75	19,767.67	21,137.12	20,356.00	20,356.00	20,356.00
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)	19,788.75	19,767.67	21,137.12	20,356.00	20,356.00	20,356.00
5. District Funded County Program ADA						
a. County Community Schools	60.73	63.86	63.86	60.00	60.00	60.00
b. Special Education-Special Day Class	20.09	20.02	20.17	20.00	20.00	20.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	80.82	83.88	84.03	80.00	80.00	80.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,869.57	19,851.55	21,221.15	20,436.00	20,436.00	20,436.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,002.94	1,998.77	2,002.94	2,051.00	2,051.00	2,051.00
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)	2,002.94	1,998.77	2,002.94	2,051.00	2,051.00	2,051.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,002.94	1,998.77	2,002.94	2,051.00	2,051.00	2,051.00

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	341,383,250.44	1,639,873.00	343,023,123.44	361,628,765.00	1,600,000.00	363,228,765.00	5.9%
2) Federal Revenue		8100-8299	0.00	83,175,650.51	83,175,650.51	0.00	61,555,023.00	61,555,023.00	-26.0%
3) Other State Revenue		8300-8599	10,218,164.58	139,164,844.93	149,383,009.51	8,553,444.00	80,980,884.00	89,534,328.00	-40.1%
4) Other Local Revenue		8600-8799	13,318,274.57	3,958,547.03	17,276,821.60	7,127,293.00	250,000.00	7,377,293.00	-57.3%
5) TOTAL, REVENUES			364,919,689.59	227,938,915.47	592,858,605.06	377,309,502.00	144,385,907.00	521,695,409.00	-12.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	121,014,124.80	37,759,848.12	158,773,972.92	128,475,431.00	42,760,446.00	171,235,877.00	7.8%
2) Classified Salaries		2000-2999	39,882,479.55	18,678,584.39	58,561,063.94	43,522,028.00	22,124,425.00	65,646,453.00	12.1%
3) Employee Benefits		3000-3999	58,379,591.31	34,236,960.05	92,616,551.36	64,217,099.00	40,154,103.00	104,371,202.00	12.7%
4) Books and Supplies		4000-4999	12,153,224.41	21,811,034.68	33,964,259.09	13,320,904.00	17,604,662.00	30,925,566.00	-8.9%
5) Services and Other Operating Expenditures		5000-5999	27,690,591.84	63,427,235.07	91,117,826.91	28,792,398.00	55,941,406.00	84,733,804.00	-7.0%
6) Capital Outlay		6000-6999	2,874,009.78	30,588,445.48	33,462,455.26	1,270,389.00	14,079,524.00	15,349,913.00	-54.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,108,638.75	3,354,361.64	4,463,000.39	911,144.00	2,859,661.00	3,770,805.00	-15.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,566,181.41)	9,926,892.69	(1,639,288.72)	(8,207,854.00)	6,649,048.00	(1,558,806.00)	-4.9%
9) TOTAL, EXPENDITURES			251,536,479.03	219,783,362.12	471,319,841.15	272,301,539.00	202,173,275.00	474,474,814.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			113,383,210.56	8,155,553.35	121,538,763.91	105,007,963.00	(57,787,368.00)	47,220,595.00	-61.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	470,245.00	1,437,919.00	1,908,164.00	320,500.00	0.00	320,500.00	-83.2%
b) Transfers Out		7600-7629	52,028,018.65	0.00	52,028,018.65	53,775,000.00	0.00	53,775,000.00	3.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(45,648,246.81)	45,648,246.81	0.00	(47,571,535.00)	47,571,535.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(97,206,020.46)	47,086,165.81	(50,119,854.65)	(101,026,035.00)	47,571,535.00	(53,454,500.00)	6.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,177,190.10	55,241,719.16	71,418,909.26	3,981,928.00	(10,215,833.00)	(6,233,905.00)	-108.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	58,758,521.93	48,482,253.03	107,240,774.96	74,935,712.03	103,723,972.19	178,659,684.22	66.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			58,758,521.93	48,482,253.03	107,240,774.96	74,935,712.03	103,723,972.19	178,659,684.22	66.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,758,521.93	48,482,253.03	107,240,774.96	74,935,712.03	103,723,972.19	178,659,684.22	66.6%
2) Ending Balance, June 30 (E + F1e)			74,935,712.03	103,723,972.19	178,659,684.22	78,917,640.03	93,508,139.19	172,425,779.22	-3.5%
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	1,734,752.11	0.00	1,734,752.11	1,734,752.11	0.00	1,734,752.11	0.0%
Prepaid Items		9713	1,828,350.04	5,172.00	1,833,522.04	1,828,350.04	0.00	1,828,350.04	-0.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	103,718,800.19	103,718,800.19	0.00	93,985,211.19	93,985,211.19	-9.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	20,660,502.00	0.00	20,660,502.00	20,660,502.00	0.00	20,660,502.00	0.0%
Board Resolution for Technology	0000	9760	4,000,000.00		4,000,000.00			0.00	
Board Resolution for HVAC	0000	9760	10,000,000.00		10,000,000.00			0.00	
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00		6,660,502.00			0.00	
Board Resolution for Technology	0000	9760			0.00	4,000,000.00		4,000,000.00	
Board Resolution for HVAC	0000	9760			0.00	10,000,000.00		10,000,000.00	
Board Resolution for Employee Recruitment	0000	9760			0.00	6,660,502.00		6,660,502.00	
d) Assigned									
Other Assignments		9780	7,187,598.00	0.00	7,187,598.00	7,187,598.00	0.00	7,187,598.00	0.0%
Site Base Allocation C/O	0000	9780	245,393.30		245,393.30			0.00	
Athletics C/O	0000	9780	4,265.53		4,265.53			0.00	
Police Supplemental C/O	0000	9780	24,806.90		24,806.90			0.00	
Facilities/Rental Fee C/O	0000	9780	18,498.00		18,498.00			0.00	
ROC/P C/O	0000	9780	328,880.56		328,880.56			0.00	
Instructional Materials C/O	0000	9780	3,386,251.81		3,386,251.81			0.00	
JPA C/O	0000	9780	397.90		397.90			0.00	
Lost Library Books C/O	0000	9780	15,995.88		15,995.88			0.00	
LCFF Concentration - EL Focus C/O	0000	9780	1,516.87		1,516.87			0.00	
LCFF Supplemental/Concentration C/O	0000	9780	1,047,018.23		1,047,018.23			0.00	
LCFF Supplemental C/O	0000	9780	97,238.84		97,238.84			0.00	
LCFF Supplemental - CCAA C/O	0000	9780	164,448.98		164,448.98			0.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF Supplemental - Smythe K-6 C/O	0000	9780	142,761.10		142,761.10			0.00	
LCFF Supplemental - Smythe 7/8 C/O	0000	9780	146,953.73		146,953.73			0.00	
LCFF Supplemental - Frontier WPCS C/O	0000	9780	21,343.67		21,343.67			0.00	
LCFF Supplemental - Regency WPCS C/O	0000	9780	41,826.70		41,826.70			0.00	
Equipment & Benefits	0000	9780	1,500,000.00		1,500,000.00			0.00	
Site Base Allocation C/O	0000	9780			0.00	245,393.30		245,393.30	
Athletics C/O	0000	9780			0.00	4,265.53		4,265.53	
Police Supplemental C/O	0000	9780			0.00	24,806.90		24,806.90	
Facilities/Rental Fee C/O	0000	9780			0.00	18,498.00		18,498.00	
ROC/P C/O	0000	9780			0.00	328,880.56		328,880.56	
Instructional Materials C/O	0000	9780			0.00	3,386,251.81		3,386,251.81	
JPA C/O	0000	9780			0.00	397.90		397.90	
Lost Library Books C/O	0000	9780			0.00	15,995.88		15,995.88	
LCFF Concentration - EL Focus C/O	0000	9780			0.00	1,516.87		1,516.87	
LCFF Supplemental/Concentration C/O	0000	9780			0.00	1,047,018.23		1,047,018.23	
LCFF Supplemental C/O	0000	9780			0.00	97,238.84		97,238.84	
LCFF Supplemental - CCAA C/O	0000	9780			0.00	164,448.98		164,448.98	
LCFF Supplemental - Smythe K-6 C/O	0000	9780			0.00	142,761.10		142,761.10	
LCFF Supplemental - Smythe 7/8 C/O	0000	9780			0.00	146,953.73		146,953.73	
LCFF Supplemental - Frontier WPCS C/O	0000	9780			0.00	21,343.67		21,343.67	
LCFF Supplemental - Regency WPCS C/O	0000	9780			0.00	41,826.70		41,826.70	
Equipment & Benefits	0000	9780			0.00	1,500,000.00		1,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	43,419,509.88	0.00	43,419,509.88	47,401,437.88	0.00	47,401,437.88	9.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(477,072.00)	(477,072.00)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	118,364,409.76	108,677,155.21	227,041,564.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	103,958.92	8,100.84	112,059.76				
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				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Collections Awaiting Deposit		9140	998,755.67	0.00	998,755.67				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,314,901.43	30,343,494.77	37,658,396.20				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,434,047.61	48,731.09	1,482,778.70				
6) Stores		9320	1,734,752.11	0.00	1,734,752.11				
7) Prepaid Expenditures		9330	1,828,350.04	5,172.00	1,833,522.04				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			131,884,175.54	139,082,653.91	270,966,829.45				
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	29,114,485.38	25,608,759.79	54,723,245.17				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	27,833,978.13	3,527.32	27,837,505.45				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	9,746,394.61	9,746,394.61				
6) TOTAL, LIABILITIES			56,948,463.51	35,358,681.72	92,307,145.23				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			74,935,712.03	103,723,972.19	178,659,684.22				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	278,067,975.00	0.00	278,067,975.00	233,922,065.00	0.00	233,922,065.00	-15.9%
Education Protection Account State Aid - Current Year		8012	21,596,610.00	0.00	21,596,610.00	88,967,486.00	0.00	88,967,486.00	312.0%
State Aid - Prior Years		8019	(980,650.49)	0.00	(980,650.49)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	301,831.28	0.00	301,831.28	300,000.00	0.00	300,000.00	-0.6%
Timber Yield Tax		8022	4.58	0.00	4.58	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	39,022,810.13	0.00	39,022,810.13	35,600,000.00	0.00	35,600,000.00	-8.8%
Unsecured Roll Taxes		8042	1,328,297.59	0.00	1,328,297.59	1,200,000.00	0.00	1,200,000.00	-9.7%
Prior Years' Taxes		8043	550,834.43	0.00	550,834.43	200,000.00	0.00	200,000.00	-63.7%
Supplemental Taxes		8044	2,330,718.15	0.00	2,330,718.15	2,800,000.00	0.00	2,800,000.00	20.1%
Education Revenue Augmentation Fund (ERAF)		8045	17,413,844.16	0.00	17,413,844.16	13,900,000.00	0.00	13,900,000.00	-20.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,759,455.77	0.00	3,759,455.77	3,000,000.00	0.00	3,000,000.00	-20.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	17,493.05	0.00	17,493.05	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(8,746.52)	0.00	(8,746.52)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			363,400,477.13	0.00	363,400,477.13	379,889,551.00	0.00	379,889,551.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,775,000.00)		(1,775,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(20,242,226.69)	0.00	(20,242,226.69)	(18,260,786.00)	0.00	(18,260,786.00)	-9.8%
Property Taxes Transfers		8097	0.00	1,639,873.00	1,639,873.00	0.00	1,600,000.00	1,600,000.00	-2.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			341,383,250.44	1,639,873.00	343,023,123.44	361,628,765.00	1,600,000.00	363,228,765.00	5.9%
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	6,502,432.61	6,502,432.61	0.00	6,493,825.00	6,493,825.00	-0.1%
Special Education Discretionary Grants		8182	0.00	567,350.95	567,350.95	0.00	745,813.00	745,813.00	31.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part A, Basic	3010	8290		23,682,305.92	23,682,305.92		16,598,948.00	16,598,948.00	-29.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,209,654.45	2,209,654.45		1,628,792.00	1,628,792.00	-26.3%
Title III, Part A, Immigrant Student Program	4201	8290		71,910.17	71,910.17		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,058,116.23	1,058,116.23		1,199,855.00	1,199,855.00	13.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,995,783.62	1,995,783.62		2,560,082.00	2,560,082.00	28.3%
Career and Technical Education	3500-3599	8290		13,635.59	13,635.59		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	47,074,460.97	47,074,460.97	0.00	32,327,708.00	32,327,708.00	-31.3%
TOTAL, FEDERAL REVENUE			0.00	83,175,650.51	83,175,650.51	0.00	61,555,023.00	61,555,023.00	-26.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		24,547,095.06	24,547,095.06		27,296,863.00	27,296,863.00	11.2%
Prior Years	6500	8319		320,028.60	320,028.60		0.00	0.00	-100.0%
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	3,526,926.00	3,526,926.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	877,012.00	0.00	877,012.00	996,174.00	0.00	996,174.00	13.6%
Lottery - Unrestricted and Instructional Materials		8560	4,297,541.78	2,161,155.71	6,458,697.49	3,850,500.00	1,517,550.00	5,368,050.00	-16.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8590		4,883,655.69	4,883,655.69		5,099,961.00	5,099,961.00	4.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		404,415.70	404,415.70		212,392.00	212,392.00	-47.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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Career Technical Education Incentive Grant Program	6387	8590		697,814.62	697,814.62		298,332.00	298,332.00	-57.2%
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	5,043,610.80	102,623,753.55	107,667,364.35	3,706,770.00	46,555,786.00	50,262,556.00	-53.3%
TOTAL, OTHER STATE REVENUE			10,218,164.58	139,164,844.93	149,383,009.51	8,553,444.00	80,980,884.00	89,534,328.00	-40.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	25,619.00	0.00	25,619.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	147,109.34	0.00	147,109.34	95,000.00	0.00	95,000.00	-35.4%
Interest		8660	5,481,558.68	0.00	5,481,558.68	1,500,000.00	0.00	1,500,000.00	-72.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	166,231.66	0.00	166,231.66	152,500.00	0.00	152,500.00	-8.3%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	8,746.52	0.00	8,746.52	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,322,446.86	3,958,547.03	5,280,993.89	536,750.00	250,000.00	786,750.00	-85.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	6,166,562.51	0.00	6,166,562.51	4,843,043.00	0.00	4,843,043.00	-21.5%
TOTAL, OTHER LOCAL REVENUE			13,318,274.57	3,958,547.03	17,276,821.60	7,127,293.00	250,000.00	7,377,293.00	-57.3%
TOTAL, REVENUES			364,919,689.59	227,938,915.47	592,858,605.06	377,309,502.00	144,385,907.00	521,695,409.00	-12.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	95,842,922.97	25,432,372.32	121,275,295.29	101,645,834.00	29,420,547.00	131,066,381.00	8.1%
Certificated Pupil Support Salaries		1200	7,113,948.73	8,751,057.13	15,865,005.86	7,616,817.00	9,511,257.00	17,128,074.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,928,172.92	1,305,019.49	18,233,192.41	18,250,432.00	1,481,017.00	19,731,449.00	8.2%
Other Certificated Salaries		1900	1,129,080.18	2,271,399.18	3,400,479.36	962,348.00	2,347,625.00	3,309,973.00	-2.7%
TOTAL, CERTIFICATED SALARIES			121,014,124.80	37,759,848.12	158,773,972.92	128,475,431.00	42,760,446.00	171,235,877.00	7.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,518,173.03	7,438,421.15	8,956,594.18	2,074,526.00	9,154,249.00	11,228,775.00	25.4%
Classified Support Salaries		2200	15,597,713.87	5,139,659.70	20,737,373.57	16,043,961.00	6,046,395.00	22,090,356.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	5,090,106.81	1,536,861.89	6,626,968.70	5,905,831.00	1,828,461.00	7,734,292.00	16.7%
Clerical, Technical and Office Salaries		2400	15,544,520.70	2,892,678.63	18,437,199.33	17,361,045.00	3,319,981.00	20,681,026.00	12.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Classified Salaries		2900	2,131,965.14	1,670,963.02	3,802,928.16	2,136,665.00	1,775,339.00	3,912,004.00	2.9%
TOTAL, CLASSIFIED SALARIES			39,882,479.55	18,678,584.39	58,561,063.94	43,522,028.00	22,124,425.00	65,646,453.00	12.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	22,199,942.64	19,936,978.61	42,136,921.25	23,597,481.00	21,582,758.00	45,180,239.00	7.2%
PERS		3201-3202	9,519,934.61	4,822,820.56	14,342,755.17	13,218,483.00	6,937,520.00	20,156,003.00	40.5%
OASDI/Medicare/Alternative		3301-3302	4,585,206.67	1,847,597.94	6,432,804.61	5,406,494.00	2,421,933.00	7,828,427.00	21.7%
Health and Welfare Benefits		3401-3402	17,153,996.88	6,440,539.13	23,594,536.01	19,222,526.00	8,924,596.00	28,147,122.00	19.3%
Unemployment Insurance		3501-3502	817,864.46	278,664.69	1,096,529.15	869,828.00	310,973.00	1,180,801.00	7.7%
Workers' Compensation		3601-3602	2,542,918.80	890,905.80	3,433,824.60	2,727,438.00	1,049,808.00	3,777,246.00	10.0%
OPEB, Allocated		3701-3702	1,507,818.33	0.00	1,507,818.33	1,200,000.00	0.00	1,200,000.00	-20.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	51,908.92	19,453.32	71,362.24	(2,025,151.00)	(1,073,485.00)	(3,098,636.00)	-4,442.1%
TOTAL, EMPLOYEE BENEFITS			58,379,591.31	34,236,960.05	92,616,551.36	64,217,099.00	40,154,103.00	104,371,202.00	12.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,647,790.29	122,802.42	3,770,592.71	2,144,785.00	1,517,750.00	3,662,535.00	-2.9%
Books and Other Reference Materials		4200	246,002.00	760,572.97	1,006,574.97	209,196.00	483,803.00	692,999.00	-31.2%
Materials and Supplies		4300	6,192,797.16	15,091,559.57	21,284,356.73	6,115,241.00	12,657,592.00	18,772,833.00	-11.8%
Noncapitalized Equipment		4400	2,066,634.96	5,835,880.28	7,902,515.24	4,851,682.00	2,945,517.00	7,797,199.00	-1.3%
Food		4700	0.00	219.44	219.44	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			12,153,224.41	21,811,034.68	33,964,259.09	13,320,904.00	17,604,662.00	30,925,566.00	-8.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	80,967.06	33,492,753.38	33,573,720.44	15,000.00	36,431,544.00	36,446,544.00	8.6%
Travel and Conferences		5200	321,068.60	488,798.77	809,867.37	609,413.00	576,615.00	1,186,028.00	46.4%
Dues and Memberships		5300	77,778.22	125,664.75	203,442.97	69,420.00	88,938.00	158,358.00	-22.2%
Insurance		5400 - 5450	2,789,397.52	136,114.20	2,925,511.72	3,326,202.00	138,575.00	3,464,777.00	18.4%
Operations and Housekeeping Services		5500	7,823,231.88	0.00	7,823,231.88	8,040,680.00	0.00	8,040,680.00	2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,176,094.04	5,313,938.09	7,490,032.13	1,751,640.00	2,411,326.00	4,162,966.00	-44.4%
Transfers of Direct Costs		5710	(339,227.84)	339,227.84	0.00	(211,481.00)	211,481.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(419,336.53)	49,419.78	(369,916.75)	(313,110.00)	43,242.00	(269,868.00)	-27.0%
Professional/Consulting Services and Operating Expenditures		5800	14,500,198.28	22,853,180.22	37,353,378.50	14,243,128.00	15,599,705.00	29,842,833.00	-20.1%
Communications		5900	680,420.61	628,138.04	1,308,558.65	1,261,506.00	439,980.00	1,701,486.00	30.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,690,591.84	63,427,235.07	91,117,826.91	28,792,398.00	55,941,406.00	84,733,804.00	-7.0%
CAPITAL OUTLAY									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,036,348.18	14,776,597.41	15,812,945.59	6,196.00	0.00	6,196.00	-100.0%
Buildings and Improvements of Buildings		6200	503,052.74	8,887,099.18	9,390,151.92	175,000.00	6,509,524.00	6,684,524.00	-28.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,222,893.84	6,924,748.89	8,147,642.73	1,069,401.00	7,570,000.00	8,639,401.00	6.0%
Equipment Replacement		6500	111,715.02	0.00	111,715.02	19,792.00	0.00	19,792.00	-82.3%
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			2,874,009.78	30,588,445.48	33,462,455.26	1,270,389.00	14,079,524.00	15,349,913.00	-54.1%
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	0.00	22,550.00	22,550.00	0.00	45,000.00	45,000.00	99.6%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	189,574.31	189,574.31	0.00	184,450.00	184,450.00	-2.7%
Payments to County Offices		7142	938,998.00	2,366,702.33	3,305,700.33	911,144.00	1,875,211.00	2,786,355.00	-15.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	775,535.00	775,535.00	0.00	755,000.00	755,000.00	-2.6%
Debt Service									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service - Interest		7438	9,878.33	0.00	9,878.33	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	159,762.42	0.00	159,762.42	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,108,638.75	3,354,361.64	4,463,000.39	911,144.00	2,859,661.00	3,770,805.00	-15.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,926,892.69)	9,926,892.69	0.00	(6,649,048.00)	6,649,048.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,639,288.72)	0.00	(1,639,288.72)	(1,558,806.00)	0.00	(1,558,806.00)	-4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,566,181.41)	9,926,892.69	(1,639,288.72)	(8,207,854.00)	6,649,048.00	(1,558,806.00)	-4.9%
TOTAL, EXPENDITURES			251,536,479.03	219,783,362.12	471,319,841.15	272,301,539.00	202,173,275.00	474,474,814.00	0.7%
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	470,245.00	1,437,919.00	1,908,164.00	320,500.00	0.00	320,500.00	-83.2%
(a) TOTAL, INTERFUND TRANSFERS IN			470,245.00	1,437,919.00	1,908,164.00	320,500.00	0.00	320,500.00	-83.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	28,018.65	0.00	28,018.65	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	52,000,000.00	0.00	52,000,000.00	53,775,000.00	0.00	53,775,000.00	3.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			52,028,018.65	0.00	52,028,018.65	53,775,000.00	0.00	53,775,000.00	3.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(45,648,246.81)	45,648,246.81	0.00	(47,571,535.00)	47,571,535.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(45,648,246.81)	45,648,246.81	0.00	(47,571,535.00)	47,571,535.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(97,206,020.46)	47,086,165.81	(50,119,854.65)	(101,026,035.00)	47,571,535.00	(53,454,500.00)	6.7%

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	1,101,110.09	595,500.00	-28.1%
5) TOTAL, REVENUES			1,101,110.09	595,500.00	-28.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	812,937.96	502,000.00	-38.5%
5) Services and Other Operating Expenditures		5000-5999	207,938.68	93,500.00	1,046.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,020,876.64	595,500.00	1,007.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,233.45	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			80,233.45	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	513,996.50	594,229.95	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			513,996.50	594,229.95	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			513,996.50	594,229.95	15.6%
2) Ending Balance, June 30 (E + F1e)			594,229.95	594,229.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	594,229.95	594,229.95	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	594,229.95		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			594,229.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			594,229.95		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,023,500.47	500,000.00	-51.1%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	77,609.62	95,500.00	23.1%
TOTAL, REVENUES			1,101,110.09	595,500.00	-28.1%
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	812,937.96	500,000.00	-38.5%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			812,937.96	502,000.00	-38.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	3,470.00	45,000.00	1,196.8%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,291.68	5,000.00	-74.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	185,177.00	43,500.00	-76.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			207,938.68	93,500.00	1,046.2%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,020,876.64	595,500.00	1,007.7%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	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	908,874.67	780,430.00	-14.1%
3) Other State Revenue		8300-8599	3,548,521.00	3,678,336.00	3.7%
4) Other Local Revenue		8600-8799	44,231.13	7,263.00	-83.6%
5) TOTAL, REVENUES			4,501,626.80	4,466,029.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,132,727.35	1,404,161.00	24.0%
2) Classified Salaries		2000-2999	998,528.07	1,241,676.00	24.4%
3) Employee Benefits		3000-3999	974,562.67	1,161,186.00	19.1%
4) Books and Supplies		4000-4999	289,111.18	131,372.00	-54.6%
5) Services and Other Operating Expenditures		5000-5999	646,339.87	527,384.00	-18.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	175,365.53	207,196.00	18.2%
9) TOTAL, EXPENDITURES			4,216,634.67	4,672,975.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			284,992.13	(206,946.00)	-172.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,007.87)	(506,946.00)	3,277.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,979,501.78	1,964,493.91	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,979,501.78	1,964,493.91	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,979,501.78	1,964,493.91	-0.8%
2) Ending Balance, June 30 (E + F1e)			1,964,493.91	1,457,547.91	-25.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	16,404.97	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,783,352.66	1,276,406.66	-28.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	164,736.28	181,141.25	10.0%
Adult Education	0000	9780	164,736.28		
Adult Education	0000	9780		181,141.25	
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					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	840,729.04		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	757,818.74		
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	16,404.97		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,109,397.82		
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	99,436.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	45,467.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			144,903.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,964,493.91		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	908,874.67	780,430.00	-14.1%
TOTAL, FEDERAL REVENUE			908,874.67	780,430.00	-14.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,295,245.00	3,469,054.00	5.3%
All Other State Revenue	All Other	8590	253,276.00	209,282.00	-17.4%
TOTAL, OTHER STATE REVENUE			3,548,521.00	3,678,336.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	38,456.00	7,263.00	-81.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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	5,775.13	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,231.13	7,263.00	-83.6%
TOTAL, REVENUES			4,501,626.80	4,466,029.00	-0.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	969,900.24	1,228,962.00	26.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	162,827.11	175,199.00	7.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,132,727.35	1,404,161.00	24.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	57,856.45	200,024.00	245.7%
Classified Support Salaries		2200	201,820.65	243,811.00	20.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	537,269.93	592,052.00	10.2%
Other Classified Salaries		2900	201,581.04	205,789.00	2.1%
TOTAL, CLASSIFIED SALARIES			998,528.07	1,241,676.00	24.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	314,091.90	320,574.00	2.1%
PERS		3201-3202	246,384.78	283,913.00	15.2%
OASDI/Medicare/Alternative		3301-3302	88,080.68	97,664.00	10.9%
Health and Welfare Benefits		3401-3402	280,677.54	363,061.00	29.4%
Unemployment Insurance		3501-3502	10,542.71	11,199.00	6.2%
Workers' Compensation		3601-3602	33,585.06	35,290.00	5.1%
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	1,200.00	49,485.00	4,023.8%
TOTAL, EMPLOYEE BENEFITS			974,562.67	1,161,186.00	19.1%
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	79,435.08	131,372.00	65.4%
Noncapitalized Equipment		4400	209,676.10	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			289,111.18	131,372.00	-54.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,562.50	5,000.00	-78.8%
Dues and Memberships		5300	150.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	80,767.02	90,000.00	11.4%
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	90,316.51	113,760.00	26.0%
Professional/Consulting Services and Operating Expenditures		5800	451,543.84	318,624.00	-29.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			646,339.87	527,384.00	-18.4%
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	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	175,365.53	207,196.00	18.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			175,365.53	207,196.00	18.2%
TOTAL, EXPENDITURES			4,216,634.67	4,672,975.00	10.8%
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	300,000.00	300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	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)			(300,000.00)	(300,000.00)	0.0%

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	3,500,730.80	3,674,621.00	5.0%
3) Other State Revenue		8300-8599	7,660,186.05	7,862,217.00	2.6%
4) Other Local Revenue		8600-8799	435,866.38	466,583.00	7.0%
5) TOTAL, REVENUES			11,596,783.23	12,003,421.00	3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,935,290.52	4,138,179.00	5.2%
2) Classified Salaries		2000-2999	2,300,051.02	2,950,705.00	28.3%
3) Employee Benefits		3000-3999	2,957,473.67	3,719,946.00	25.8%
4) Books and Supplies		4000-4999	450,272.41	203,482.00	-54.8%
5) Services and Other Operating Expenditures		5000-5999	1,222,186.74	393,812.00	-67.8%
6) Capital Outlay		6000-6999	24,756.13	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	778,447.46	592,297.00	-23.9%
9) TOTAL, EXPENDITURES			11,668,477.95	11,998,421.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,694.72)	5,000.00	-107.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,018.65	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			28,018.65	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,676.07)	5,000.00	-111.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,090,790.62	1,047,114.55	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,090,790.62	1,047,114.55	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,090,790.62	1,047,114.55	-4.0%
2) Ending Balance, June 30 (E + F1e)			1,047,114.55	1,052,114.55	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	35,276.13	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,047,114.62	1,052,114.62	0.5%
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	(35,276.20)	(.07)	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,082,389.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	170,139.24		
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	842,201.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	28,508.86		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	35,276.13		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,158,515.36		
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	986,282.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	441,878.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	683,239.47		
6) TOTAL, LIABILITIES			2,111,400.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,047,114.55		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,500,730.80	3,674,621.00	5.0%
TOTAL, FEDERAL REVENUE			3,500,730.80	3,674,621.00	5.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	6,784,908.81	7,202,687.00	6.2%
All Other State Revenue	All Other	8590	875,277.24	659,530.00	-24.6%
TOTAL, OTHER STATE REVENUE			7,660,186.05	7,862,217.00	2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	69,824.00	5,000.00	-92.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	294.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	365,748.38	461,583.00	26.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			435,866.38	466,583.00	7.0%
TOTAL, REVENUES			11,596,783.23	12,003,421.00	3.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,245,140.43	3,394,779.00	4.6%
Certificated Pupil Support Salaries		1200	157,224.04	116,931.00	-25.6%
Certificated Supervisors' and Administrators' Salaries		1300	451,935.15	527,234.00	16.7%
Other Certificated Salaries		1900	80,990.90	99,235.00	22.5%
TOTAL, CERTIFICATED SALARIES			3,935,290.52	4,138,179.00	5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,429,624.80	2,037,344.00	42.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	270,529.02	331,666.00	22.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	597,697.20	581,695.00	-2.7%
Other Classified Salaries		2900	2,200.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,300,051.02	2,950,705.00	28.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	792,757.34	945,872.00	19.3%
PERS		3201-3202	786,025.49	953,397.00	21.3%
OASDI/Medicare/Alternative		3301-3302	270,477.56	321,350.00	18.8%
Health and Welfare Benefits		3401-3402	973,312.07	1,318,522.00	35.5%
Unemployment Insurance		3501-3502	30,983.62	35,310.00	14.0%
Workers' Compensation		3601-3602	98,637.59	111,332.00	12.9%
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	5,280.00	34,163.00	547.0%
TOTAL, EMPLOYEE BENEFITS			2,957,473.67	3,719,946.00	25.8%
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	361,574.63	203,482.00	-43.7%
Noncapitalized Equipment		4400	88,697.78	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			450,272.41	203,482.00	-54.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35,092.46	30,642.00	-12.7%
Dues and Memberships		5300	1,469.00	0.00	-100.0%
Insurance		5400-5450	464.20	0.00	-100.0%
Operations and Housekeeping Services		5500	66,626.91	0.00	-100.0%
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	195,853.33	150,000.00	-23.4%
Professional/Consulting Services and Operating Expenditures		5800	905,931.24	213,170.00	-76.5%
Communications		5900	16,749.60	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,222,186.74	393,812.00	-67.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	24,756.13	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,756.13	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	778,447.46	592,297.00	-23.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			778,447.46	592,297.00	-23.9%
TOTAL, EXPENDITURES			11,668,477.95	11,998,421.00	2.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	28,018.65	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,018.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,018.65	0.00	-100.0%

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	23,309,914.85	20,820,849.00	-10.7%
3) Other State Revenue		8300-8599	4,326,687.22	3,982,750.00	-7.9%
4) Other Local Revenue		8600-8799	410,899.94	105,000.00	-74.4%
5) TOTAL, REVENUES			28,047,502.01	24,908,599.00	-11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,833,691.11	8,737,835.00	11.5%
3) Employee Benefits		3000-3999	3,626,629.45	4,256,932.00	17.4%
4) Books and Supplies		4000-4999	11,096,191.44	8,963,175.00	-19.2%
5) Services and Other Operating Expenditures		5000-5999	407,564.98	340,675.00	-16.4%
6) Capital Outlay		6000-6999	497,993.60	1,050,117.00	110.9%
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	685,475.73	759,313.00	10.8%
9) TOTAL, EXPENDITURES			24,147,546.31	24,108,047.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,899,955.70	800,552.00	-79.5%
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)			3,899,955.70	800,552.00	-79.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,456,350.77	12,356,306.47	46.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,456,350.77	12,356,306.47	46.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,456,350.77	12,356,306.47	46.1%
2) Ending Balance, June 30 (E + F1e)			12,356,306.47	13,156,858.47	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	318,315.29	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	12,037,991.18	13,156,858.47	9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,240,672.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	29,659.95		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	4,822,423.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,129.98		
6) Stores		9320	318,315.29		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,442,201.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	228,089.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	857,806.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,085,895.30		
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)			12,356,306.47		
FEDERAL REVENUE					
Child Nutrition Programs		8220	21,633,570.97	20,820,849.00	-3.8%
Donated Food Commodities		8221	1,676,343.88	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,309,914.85	20,820,849.00	-10.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,326,687.22	3,982,750.00	-7.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,326,687.22	3,982,750.00	-7.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	217,008.25	63,000.00	-71.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	181,924.00	30,000.00	-83.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,967.69	12,000.00	0.3%
TOTAL, OTHER LOCAL REVENUE			410,899.94	105,000.00	-74.4%
TOTAL, REVENUES			28,047,502.01	24,908,599.00	-11.2%
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	6,478,473.64	7,244,560.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	865,386.10	978,900.00	13.1%
Clerical, Technical and Office Salaries		2400	407,477.90	436,227.00	7.1%
Other Classified Salaries		2900	82,353.47	78,148.00	-5.1%
TOTAL, CLASSIFIED SALARIES			7,833,691.11	8,737,835.00	11.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,897,684.52	2,246,936.00	18.4%
OASDI/Medicare/Alternative		3301-3302	559,512.17	668,151.00	19.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	997,836.07	1,155,907.00	15.8%
Unemployment Insurance		3501-3502	39,167.86	41,097.00	4.9%
Workers' Compensation		3601-3602	124,128.83	137,641.00	10.9%
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	8,300.00	7,200.00	-13.3%
TOTAL, EMPLOYEE BENEFITS			3,626,629.45	4,256,932.00	17.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	925,383.58	709,900.00	-23.3%
Noncapitalized Equipment		4400	149,357.31	153,000.00	2.4%
Food		4700	10,021,450.55	8,100,275.00	-19.2%
TOTAL, BOOKS AND SUPPLIES			11,096,191.44	8,963,175.00	-19.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,242.56	4,700.00	109.6%
Dues and Memberships		5300	250.00	500.00	100.0%
Insurance		5400-5450	15,696.24	16,167.00	3.0%
Operations and Housekeeping Services		5500	37,437.00	37,000.00	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	214,684.04	100,000.00	-53.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83,581.91	6,108.00	-92.7%
Professional/Consulting Services and Operating Expenditures		5800	46,533.23	168,900.00	263.0%
Communications		5900	7,140.00	7,300.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			407,564.98	340,675.00	-16.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	418,284.00	1,044,117.00	149.6%
Equipment		6400	76,101.27	1,000.00	-98.7%
Equipment Replacement		6500	3,608.33	5,000.00	38.6%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			497,993.60	1,050,117.00	110.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	685,475.73	759,313.00	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			685,475.73	759,313.00	10.8%
TOTAL, EXPENDITURES			24,147,546.31	24,108,047.00	-0.2%
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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	1,775,000.00	0.00	-100.0%
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	249,466.00	50,000.00	-80.0%
5) TOTAL, REVENUES			2,024,466.00	50,000.00	-97.5%
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	793,786.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,999,580.43	26.00	-100.0%
6) Capital Outlay		6000-6999	12,070,576.10	13,937,299.00	15.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,863,942.89	13,937,325.00	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,839,476.89)	(13,887,325.00)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000,000.00	11,775,000.00	17.8%
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			10,000,000.00	11,775,000.00	17.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,839,476.89)	(2,112,325.00)	-45.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,509,704.56	5,670,227.67	-40.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,509,704.56	5,670,227.67	-40.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,509,704.56	5,670,227.67	-40.4%
2) Ending Balance, June 30 (E + F1e)			5,670,227.67	3,557,902.67	-37.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,670,227.67	3,557,902.67	-37.3%
Deferred Maintenance	0000	9780	5,670,227.67		
Deferred Maintenance	0000	9780		3,557,902.67	
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	9,209,015.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	178,008.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,778,281.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,165,305.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,277,527.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,217,550.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,495,077.76		
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)			5,670,227.67		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,775,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,775,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	249,466.00	50,000.00	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			249,466.00	50,000.00	-80.0%
TOTAL, REVENUES			2,024,466.00	50,000.00	-97.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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	793,786.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			793,786.36	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,799,151.55	26.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	165.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	200,263.88	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,999,580.43	26.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	7,855,639.94	3.00	-100.0%
Buildings and Improvements of Buildings		6200	4,214,936.16	13,937,296.00	230.7%
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			12,070,576.10	13,937,299.00	15.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,863,942.89	13,937,325.00	-12.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,000,000.00	11,775,000.00	17.8%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000,000.00	11,775,000.00	17.8%
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)			10,000,000.00	11,775,000.00	17.8%

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	218,873.00	66,000.00	-69.8%
5) TOTAL, REVENUES			218,873.00	66,000.00	-69.8%
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) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			218,873.00	66,000.00	-69.8%
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)			218,873.00	66,000.00	-69.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,597,409.90	6,816,282.90	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,597,409.90	6,816,282.90	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,597,409.90	6,816,282.90	3.3%
2) Ending Balance, June 30 (E + F1e)			6,816,282.90	6,882,282.90	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,816,282.90	6,882,282.90	1.0%
OPEB Liability	0000	9780	6,816,282.90		
OPEB Liability	0000	9780		6,882,282.90	
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	6,667,155.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	149,127.00		
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			6,816,282.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,816,282.90		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	218,873.00	66,000.00	-69.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			218,873.00	66,000.00	-69.8%
TOTAL, REVENUES			218,873.00	66,000.00	-69.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues					
(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	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	370,374.36	180.00	-100.0%
5) TOTAL, REVENUES			370,374.36	180.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	818,493.85	4,100.00	-99.5%
6) Capital Outlay		6000-6999	1,887,035.46	77,880,000.00	4,027.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,904,041.10	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,609,570.41	77,884,100.00	163.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,239,196.05)	(77,883,920.00)	166.4%
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	107,453,163.45	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			107,453,163.45	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,213,967.40	(77,883,920.00)	-199.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,438.19	78,236,405.59	348,575.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,438.19	78,236,405.59	348,575.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,438.19	78,236,405.59	348,575.2%
2) Ending Balance, June 30 (E + F1e)			78,236,405.59	352,485.59	-99.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,216,378.90	336,378.90	-99.6%
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	20,026.69	16,106.69	-19.6%
Bond Administrative Fees	0000	9780	20,026.69		
Bond Administrative Fees	0000	9780		16,106.69	
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	757,784.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	79,153,414.36		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,763.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26,600.00		
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			79,939,561.93		
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	313,593.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,389,562.53		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,703,156.34		
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)			78,236,405.59		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,960.00	180.00	-90.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	368,414.36	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			370,374.36	180.00	-100.0%
TOTAL, REVENUES			370,374.36	180.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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	157,223.89	0.00	-100.0%
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	661,269.96	4,100.00	-99.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			818,493.85	4,100.00	-99.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	26,517.46	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,860,518.00	77,880,000.00	4,085.9%
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			1,887,035.46	77,880,000.00	4,027.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	3,575,976.10	0.00	-100.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	243,065.00	0.00	-100.0%
Other Debt Service - Principal		7439	23,085,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,904,041.10	0.00	-100.0%
TOTAL, EXPENDITURES			29,609,570.41	77,884,100.00	163.0%
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					
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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	101,425,000.00	0.00	-100.0%
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	6,028,163.45	0.00	-100.0%
(c) TOTAL, SOURCES			107,453,163.45	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)			107,453,163.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,274,727.85	2,853,479.00	-60.8%
5) TOTAL, REVENUES			7,274,727.85	2,853,479.00	-60.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,901.18	81,757.00	115.7%
3) Employee Benefits		3000-3999	16,960.78	38,560.00	127.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	135,545.72	712,645.00	425.8%
6) Capital Outlay		6000-6999	5,575,914.89	36,624,287.00	556.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,766,322.57	37,457,249.00	549.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,508,405.28	(34,603,770.00)	-2,394.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,508,405.28	(34,603,770.00)	-2,394.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,479,170.86	45,987,576.14	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,479,170.86	45,987,576.14	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,479,170.86	45,987,576.14	3.4%
2) Ending Balance, June 30 (E + F1e)			45,987,576.14	11,383,806.14	-75.2%
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	45,987,576.14	11,383,806.14	-75.2%
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	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,545,756.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	74,241.38		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,026,240.00		
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			48,646,237.99		
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	2,658,661.85		
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			2,658,661.85		
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)			45,987,576.14		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,508,465.71	753,479.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,502,677.00	100,000.00	-93.3%
Net Increase (Decrease) in the Fair Value of Investments					
Fees and Contracts		8662	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	4,263,585.14	2,000,000.00	-53.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,274,727.85	2,853,479.00	-60.8%
TOTAL, REVENUES			7,274,727.85	2,853,479.00	-60.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	37,901.18	81,757.00	115.7%
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			37,901.18	81,757.00	115.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,615.51	22,075.00	129.6%
OASDI/Medicare/Alternative		3301-3302	2,776.28	6,136.00	121.0%
Health and Welfare Benefits		3401-3402	3,782.13	8,652.00	128.8%
Unemployment Insurance		3501-3502	189.51	409.00	115.8%
Workers' Compensation		3601-3602	597.35	1,288.00	115.6%
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			16,960.78	38,560.00	127.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	135,545.72	712,645.00	425.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,545.72	712,645.00	425.8%
CAPITAL OUTLAY					
Land		6100	13,920.00	0.00	-100.0%
Land Improvements		6170	4,645,557.73	25,000,000.00	438.1%
Buildings and Improvements of Buildings		6200	916,437.16	11,624,287.00	1,168.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			5,575,914.89	36,624,287.00	556.8%
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			5,766,322.57	37,457,249.00	549.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	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	9,177,344.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	866,221.00	50,000.00	-94.2%
5) TOTAL, REVENUES			10,043,565.00	50,000.00	-99.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,172,213.93	14,050,002.00	53.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,172,213.93	14,050,002.00	53.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			871,351.07	(14,000,002.00)	-1,706.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,437,919.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,437,919.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(566,567.93)	(14,000,002.00)	2,371.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,206,677.89	21,640,109.96	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,206,677.89	21,640,109.96	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,206,677.89	21,640,109.96	-2.6%
2) Ending Balance, June 30 (E + F1e)			21,640,109.96	7,640,107.96	-64.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,640,109.96	7,640,107.96	-64.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,442,335.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	587,224.00		
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			23,029,559.11		
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	1,389,449.15		
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			1,389,449.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			21,640,109.96		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	9,177,344.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,177,344.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	866,221.00	50,000.00	-94.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			866,221.00	50,000.00	-94.2%
TOTAL, REVENUES			10,043,565.00	50,000.00	-99.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	7,908,455.48	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,263,758.45	14,050,002.00	1,011.8%
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			9,172,213.93	14,050,002.00	53.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,172,213.93	14,050,002.00	53.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,437,919.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,437,919.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,437,919.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,247,434.34	211,138.00	-93.5%
5) TOTAL, REVENUES			3,247,434.34	211,138.00	-93.5%
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	77,468.74	46,889.00	-39.5%
5) Services and Other Operating Expenditures		5000-5999	813,208.47	833,201.00	2.5%
6) Capital Outlay		6000-6999	38,016,510.37	44,489,057.00	17.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,907,187.58	45,369,147.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,659,753.24)	(45,158,009.00)	26.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,000,000.00	42,000,000.00	0.0%
b) Transfers Out		7600-7629	170,245.00	20,500.00	-88.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,920,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,749,755.00	41,979,500.00	-4.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,090,001.76	(3,178,509.00)	-139.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,862,540.02	113,973,355.78	7.7%
b) Audit Adjustments		9793	20,814.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			105,883,354.02	113,973,355.78	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,883,354.02	113,973,355.78	7.6%
2) Ending Balance, June 30 (E + F1e)			113,973,355.78	110,794,846.78	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,137,451.04	34,941,090.04	-33.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	61,835,904.74	75,853,756.74	22.7%
Future Projects	0000	9780	61,835,904.74		
Future Projects	0000	9780		75,853,756.74	
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	93,398,679.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,152,417.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	29,469,071.30		
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			125,020,168.31		
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	11,020,212.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,600.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,046,812.53		
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)			113,973,355.78		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	133,091.13	111,138.00	-16.5%
Interest		8660	3,056,769.00	50,000.00	-98.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	57,574.21	50,000.00	-13.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,247,434.34	211,138.00	-93.5%
TOTAL, REVENUES			3,247,434.34	211,138.00	-93.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
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	1,966.77	0.00	-100.0%	
Noncapitalized Equipment		4400	75,501.97	46,889.00	-37.9%	
TOTAL, BOOKS AND SUPPLIES			77,468.74	46,889.00	-39.5%	
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	2,448.00	0.00	-100.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,899.64	715,451.00	687.1%	
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	719,860.83	117,750.00	-83.6%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			813,208.47	833,201.00	2.5%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	27,199,281.21	3,704,522.00	-86.4%	
Buildings and Improvements of Buildings		6200	10,817,229.16	40,784,535.00	277.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			38,016,510.37	44,489,057.00	17.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)						
			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			38,907,187.58	45,369,147.00	16.6%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF						
		8912	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In						
		8919	42,000,000.00	42,000,000.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN						
			42,000,000.00	42,000,000.00	0.0%	
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF						
		7612	0.00	0.00	0.0%	
To: State School Building Fund/County School Facilities Fund						
		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out						
		7619	170,245.00	20,500.00	-88.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT						
			170,245.00	20,500.00	-88.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets						
		8953	1,920,000.00	0.00	-100.0%	
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs						
		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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			1,920,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			43,749,755.00	41,979,500.00	-4.0%

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	1,806,603.91	1,868,838.00	3.4%
4) Other Local Revenue		8600-8799	19,683,649.09	21,791,169.00	10.7%
5) TOTAL, REVENUES			21,490,253.00	23,660,007.00	10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,494,749.40	22,698,672.00	10.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,494,749.40	22,698,672.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			995,503.60	961,335.00	-3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			995,503.60	961,335.00	-3.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,543,160.97	19,538,664.57	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,543,160.97	19,538,664.57	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,543,160.97	19,538,664.57	5.4%
2) Ending Balance, June 30 (E + F1e)			19,538,664.57	20,499,999.57	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	19,538,664.57	20,499,999.57	4.9%
GO Bond Payments	0000	9780	19,538,664.57		
GO Bond Payments	0000	9780		20,499,999.57	
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	19,325,137.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	3,575,210.24		
3) Accounts Receivable		9200	224,706.00		
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			23,125,053.67		
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	3,586,389.10		
6) TOTAL, LIABILITIES			3,586,389.10		
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)			19,538,664.57		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	148,753.62	211,062.00	41.9%
Other Subventions/In-Lieu Taxes		8572	1,657,850.29	1,657,776.00	0.0%
TOTAL, OTHER STATE REVENUE			1,806,603.91	1,868,838.00	3.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	16,553,584.72	20,579,904.00	24.3%
Unsecured Roll		8612	1,393,552.93	1,211,265.00	-13.1%
Prior Years' Taxes		8613	322,574.29	0.00	-100.0%
Supplemental Taxes		8614	1,040,601.70	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	16,762.77	0.00	-100.0%
Interest		8660	356,572.68	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,683,649.09	21,791,169.00	10.7%
TOTAL, REVENUES			21,490,253.00	23,660,007.00	10.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	13,000.00	New
Debt Service - Interest		7438	7,549,749.40	10,642,440.00	41.0%
Other Debt Service - Principal		7439	12,945,000.00	12,043,232.00	-7.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,494,749.40	22,698,672.00	10.8%
TOTAL, EXPENDITURES			20,494,749.40	22,698,672.00	10.8%
INTERFUND TRANSFERS					

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(369,916.75)	0.00	(1,639,288.72)				
Other Sources/Uses Detail					1,908,164.00	52,028,018.65		
Fund Reconciliation							1,482,778.70	27,837,505.45
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	90,316.51	0.00	175,365.53	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	45,467.20
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	195,853.33	0.00	778,447.46	0.00				
Other Sources/Uses Detail					28,018.65	0.00		
Fund Reconciliation							28,508.86	441,878.89
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	83,581.91	0.00	685,475.73	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							31,129.98	857,806.12
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	165.00	0.00						
Other Sources/Uses Detail					10,000,000.00	0.00		
Fund Reconciliation							1,778,281.71	2,217,550.36
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							26,600.00	1,389,562.53
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	1,437,919.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					42,000,000.00	170,245.00		
Fund Reconciliation							29,469,071.30	26,600.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	369,916.75	(369,916.75)	1,639,288.72	(1,639,288.72)	53,936,182.65	53,936,182.65	32,816,370.55	32,816,370.55

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	340,940,622.38	.62	340,940,623.00	107,031,771.00	33,935,124.00	414,037,270.00	12,043,232.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	159,762.42	(1.42)	159,761.00		159,761.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	14,674,484.00		14,674,484.00	6,028,163.00	2,043,905.00	18,658,742.00	1,542,749.00
Net Pension Liability	192,034,066.00	(547,092.00)	191,486,974.00	112,903,796.00		304,390,770.00	
Total/Net OPEB Liability	53,030,296.00		53,030,296.00		5,323,317.00	47,706,979.00	1,805,992.00
Compensated Absences Payable	2,035,261.10	.90	2,035,262.00	211,121.00		2,246,383.00	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	602,874,491.90	(547,091.90)	602,327,400.00	226,174,851.00	41,462,107.00	787,040,144.00	15,391,973.00
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 Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	31,537,663.00		31,537,663.00		3,667,438.00	27,870,225.00
Work in Progress	122,985,944.00		122,985,944.00	76,609,011.00	61,629,974.00	137,964,981.00
Total capital assets not being depreciated	154,523,607.00	0.00	154,523,607.00	76,609,011.00	65,297,412.00	165,835,206.00
Capital assets being depreciated:						
Land Improvements	27,393,735.00		27,393,735.00		48,946.00	27,344,789.00
Buildings	610,235,739.00		610,235,739.00	81,673,527.00	3,025,768.00	688,883,498.00
Equipment	57,580,567.00		57,580,567.00	5,104,849.00		62,685,416.00
Total capital assets being depreciated	695,210,041.00	0.00	695,210,041.00	86,778,376.00	3,074,714.00	778,913,703.00
Accumulated Depreciation for:						
Land Improvements	(18,304,924.00)		(18,304,924.00)	(1,132,347.00)	(38,341.00)	(19,398,930.00)
Buildings	(243,563,740.00)		(243,563,740.00)	(12,227,912.00)	(2,680,016.00)	(253,111,636.00)
Equipment	(39,569,598.00)		(39,569,598.00)	(3,740,818.00)		(43,310,416.00)
Total accumulated depreciation	(301,438,262.00)	0.00	(301,438,262.00)	(17,101,077.00)	(2,718,357.00)	(315,820,982.00)
Total capital assets being depreciated, net excluding lease and subscription assets	393,771,779.00	0.00	393,771,779.00	69,677,299.00	356,357.00	463,092,721.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	548,295,386.00	0.00	548,295,386.00	146,286,310.00	65,653,769.00	628,927,927.00
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

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		11,403,454.77	11,403,454.77
2. State Lottery Revenue	8560	4,297,541.78		2,161,155.71	6,458,697.49
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)		4,297,541.78	0.00	13,564,610.48	17,862,152.26
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,215,705.78		0.00	3,215,705.78
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,081,836.00		0.00	1,081,836.00
4. Books and Supplies	4000-4999	0.00		122,802.42	122,802.42
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,297,541.78	0.00	122,802.42	4,420,344.20
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	13,441,808.06	13,441,808.06
D. COMMENTS:					

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

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	158,773,972.92	301	1,200.00	303	158,772,772.92	305	3,799,090.22	3,799,090.22	307	154,973,682.70	309	
2000 - Classified Salaries	58,561,063.94	311	44,302.66	313	58,516,761.28	315	5,135,748.77	5,171,047.40	317	53,345,713.88	319	
3000 - Employee Benefits	92,616,551.36	321	1,520,371.64	323	91,096,179.72	325	3,481,024.35	3,494,172.71	327	87,602,007.01	329	
4000 - Books, Supplies Equip Replace. (6500)	34,075,974.11	331	631,852.10	333	33,444,122.01	335	1,691,838.15	2,187,530.87	337	31,256,591.14	339	
5000 - Services . . & 7300 - Indirect Costs	89,478,538.19	341	744,558.29	343	88,733,979.90	345	21,218,024.39	23,854,049.19	347	64,879,930.71	349	
TOTAL					430,563,815.83	365				TOTAL	392,057,925.44	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	120,182,634.91 375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,956,594.18 380
3. STRS.	3101 & 3102	32,052,114.60 382
4. PERS.	3201 & 3202	2,947,955.57 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,551,136.38 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,866,993.05 385
7. Unemployment Insurance.	3501 & 3502	655,960.08 390
8. Workers' Compensation Insurance.	3601 & 3602	2,059,774.79 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	46,020.00 393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	183,319,183.56	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	37.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	131,931.60	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	183,319,146.56	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	46.76%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	46.76%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.24%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	392,057,925.44	
5. Deficiency Amount (Part III, Line 3 times Line 4)	32,305,573.06	

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

Additional reductions for expenditures for categorical programs that have activities strictly for other than hiring classroom teachers or instructional aides.

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 14,713,489.99
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 293,730,279.90

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.01%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 17,714,922.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 5,307,467.46

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	76,545.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	2,691.45
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)	2,351,311.56
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)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,452,937.72
9. Carry -Forward Adjustment (Part IV, Line F)	(6,792,994.84)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,659,942.88
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	226,627,369.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	51,247,744.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	41,789,383.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,610,646.46
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	11,313.90
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,305,230.17
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	12,959.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,367,560.53
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)	453,533.58
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)	44,581,054.88
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)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,020,876.64
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,041,269.14
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,860,424.36
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,942,626.43
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)	404,871,993.19
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)	6.29%
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)	4.61%

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)		25,452,937.72
B. Carry-forward adjustment from prior year(s)		
1. Carry-forward adjustment from the second prior year		7,512,497.17
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 (9.82%) times Part III, Line B19); zero if negative		0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.82%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.82%) times Part III, Line B19); zero if positive		(6,792,994.84)
D. Preliminary carry-forward adjustment (Line C1 or C2)		(6,792,994.84)
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:		4.61%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3396497.42) is applied to the current year calculation and the remainder (\$-3396497.42) is deferred to one or more future years:		5.45%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2264331.61) is applied to the current year calculation and the remainder (\$-4528663.23) is deferred to one or more future years:		5.73%
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)		(6,792,994.84)

Approved indirect cost rate: 9.82%
Highest rate used in any program: 9.82%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	8,261,239.39	811,253.71	9.82%
01	3010	16,467,101.85	1,617,069.40	9.82%
01	3182	685,877.36	67,353.15	9.82%
01	3306	1,056.21	103.71	9.82%
01	3310	7,680,175.51	754,193.22	9.82%
01	3311	11,749.02	1,153.75	9.82%
01	3315	323,469.18	31,764.67	9.82%
01	3327	297,955.78	29,259.25	9.82%
01	3345	1,438.72	141.28	9.82%
01	3550	12,986.28	649.31	5.00%
01	4035	1,346,481.01	132,224.44	9.82%
01	4127	951,507.49	93,438.04	9.82%
01	4201	65,480.03	6,430.14	9.82%
01	4203	951,662.93	93,453.30	9.82%
01	4510	14,690.40	1,442.60	9.82%
01	5630	115,364.38	11,328.78	9.82%
01	5632	20,082.39	1,972.09	9.82%
01	5634	75,874.43	7,450.87	9.82%
01	5810	122,903.08	9,614.95	7.82%
01	6010	1,626,105.51	81,305.27	5.00%
01	6053	705,883.32	69,317.75	9.82%
01	6211	396,911.83	38,976.74	9.82%
01	6266	919,080.95	90,253.75	9.82%
01	6331	29,452.89	2,892.27	9.82%
01	6385	91,186.10	7,246.73	7.95%
01	6387	552,929.79	54,297.71	9.82%
01	6388	641,108.55	25,844.35	4.03%
01	6500	36,615,612.42	3,595,653.13	9.82%
01	6520	270,105.41	26,524.35	9.82%
01	6536	61,414.73	6,030.92	9.82%
01	6537	771,755.61	75,786.40	9.82%
01	6546	1,368,402.69	134,377.14	9.82%
01	6547	12,358.40	1,213.59	9.82%
01	6690	122,077.45	11,988.01	9.82%
01	6695	182,116.41	17,883.83	9.82%
01	6762	292,623.97	28,735.67	9.82%
01	7085	502,625.87	49,357.86	9.82%
01	7220	137,145.67	13,467.70	9.82%

Twin Rivers Unified
Sacramento County

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

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Form ICR
D8A9AUSREN(2022-23)

01	7311	34,259.58	3,364.29	9.82%
01	7412	339,455.52	33,334.53	9.82%
01	7413	120,152.27	11,798.95	9.82%
01	7435	4,033,169.99	396,057.29	9.82%
01	7810	341,550.88	28,372.43	8.31%
01	8150	14,051,690.32	1,379,875.99	9.82%
01	9010	3,025,338.52	72,639.38	2.40%
11	5810	619,531.83	15,691.08	2.53%
11	6371	142,009.65	13,945.35	9.82%
11	6391	2,902,709.99	145,135.49	5.00%
12	5025	94,165.99	5,737.01	6.09%
12	5059	185,759.00	18,241.00	9.82%
12	5160	115,092.52	10,864.48	9.44%
12	5210	3,109,672.89	58,766.58	1.89%
12	6052	15,935.16	1,564.84	9.82%
12	6105	6,211,173.21	595,757.02	9.59%
12	6127	361,145.03	35,464.44	9.82%
12	6128	204,939.95	20,125.09	9.82%
12	9010	336,819.01	31,927.00	9.48%
13	5310	10,534,466.12	563,593.94	5.35%
13	5320	2,278,164.39	121,881.79	5.35%

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	523,347,859.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	85,295,079.25
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	11,313.90
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	10,944,798.82
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	169,640.75
4. Other Transfers Out	All	9200	7200-7299	668,784.00
5. Interfund Transfers Out	All	9300	7600-7629	52,028,018.65
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	37.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				63,822,593.12
D. Plus additional MOE expenditures:				1000-7143, 7300-7439
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				374,230,187.43
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)				21,850.32
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,126.99

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	303,480,448.85	14,464.39
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	303,480,448.85	14,464.39
B. Required effort (Line A.2 times 90%)	273,132,403.97	13,017.95
C. Current year expenditures (Line I.E and Line II.B)	374,230,187.43	17,126.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>no adjustments</p>		
<p>Total adjustments to base expenditures</p>	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	55,690.40	0.00	55,690.40	3,542.30		59,232.70
1110	Regular Education, K-12	200,389,295.51	92,533,154.11	292,922,449.62	18,631,900.12		311,554,349.74
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,810,706.47	1,377,034.53	5,187,741.00	329,976.32		5,517,717.32
3300	Independent Study Centers	5,958,838.10	2,031,110.59	7,989,948.69	508,216.17		8,498,164.86
3400	Opportunity Schools	56,620.00	0.00	56,620.00	3,601.42		60,221.42
3550	Community Day Schools	739.00	0.00	739.00	47.01		786.01
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,422,763.77	2,575,405.77	7,998,170.54	508,739.14		8,506,909.68
4110	Regular Education, Adult	366.00	0.00	366.00	23.28		389.28
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	42.00	0.00	42.00	2.67		44.67
4760	Bilingual	1,492,717.42	869,976.00	2,362,693.42	150,283.69		2,512,977.11
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	73,450,166.04	16,796,667.21	90,246,833.25	5,740,324.74		95,987,157.99
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	37.00	0.00	37.00	2.35		39.35
7150	Nonagency - Other	0.00	131,859.62	131,859.62	8,387.19		140,246.81
8100	Community Services	11,313.90	0.00	11,313.90	719.64		12,033.54
8500	Child Care and Development Services	174,516.35	63,068.36	237,584.71	15,112.04		252,696.75
Other Costs							
---	Food Services					1,756,340.19	1,756,340.19
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					28,437,076.41	28,437,076.41
---	Other Outgo					56,491,019.04	56,491,019.04
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		2,624,006.43	2,624,006.43	2,575,739.23		5,199,745.66
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,639,288.72)		(1,639,288.72)
---	Total General Fund and Charter Schools Funds Expenditures	290,823,811.96	119,002,283.62	409,826,095.58	26,837,328.59	86,684,435.64	523,347,859.81

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	47,476.74	7,031.49	0.00	1,098.17	84.00	0.00	0.00			0.00	0.00	55,690.40
1110	Regular Education, K-12	191,019,504.42	1,199,488.51	347,355.62	18,723.56	74,445.41	11,878.63	7,703,037.81			14,861.55	0.00	200,389,295.51
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	2,421,497.69	23,223.37	34,725.40	832,180.90	353,145.88	0.00	2,578.13			143,355.10	0.00	3,810,706.47
3300	Independent Study Centers	4,777,232.15	122,838.48	72,898.24	565,514.07	418,459.55	0.00	1,895.61			0.00	0.00	5,958,838.10
3400	Opportunity Schools	47,893.00	4.00	0.00	5,337.00	3,386.00	0.00	0.00			0.00	0.00	56,620.00
3550	Community Day Schools	436.00	0.00	0.00	79.00	224.00	0.00	0.00			0.00	0.00	739.00
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	5,191,437.79	133,798.63	0.00	401.37	95,069.98	0.00	0.00			2,056.00	0.00	5,422,763.77
4110	Regular Education, Adult	320.00	4.00	0.00	42.00	0.00	0.00	0.00			0.00	0.00	366.00
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	42.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	42.00
4760	Bilingual	1,492,717.42	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,492,717.42
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	52,149,317.28	3,994,610.19	32,494.90	235,116.55	9,813,592.22	7,160,063.07	0.00			64,971.83	0.00	73,450,166.04
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	37.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		11,313.90	0.00	0.00	0.00	11,313.90
8500	Child Care and Development Services	174,399.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117.35	0.00	174,516.35
Total Direct Charged Costs		257,322,310.49	5,480,898.67	487,474.16	1,658,492.62	10,758,407.04	7,171,941.70	7,707,511.55	11,313.90	0.00	225,361.83	0.00	290,823,811.96

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	50,139,351.96	36,542,109.91	5,851,692.24	92,533,154.11
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	788,354.58	588,679.95	0.00	1,377,034.53
3300	Independent Study Centers	1,597,731.97	433,378.62	0.00	2,031,110.59
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	1,471,595.24	1,103,811.53	0.00	2,575,406.77
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	578,126.71	291,849.29	0.00	869,976.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	11,015,941.48	5,780,725.73	0.00	16,796,667.21
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	131,859.62	0.00	131,859.62
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	63,068.36	0.00	0.00	63,068.36
Other Funds					
--	Adult Education (Fund 11)	0.00	271,923.84	0.00	271,923.84
--	Child Development (Fund 12)	0.00	1,492,357.87	0.00	1,492,357.87
--	Cafeteria (Funds 13 and 61)	0.00	859,724.72	0.00	859,724.72
Total Allocated Support Costs		65,654,170.30	47,496,421.08	5,851,692.24	119,002,283.62

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,307,921.62
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	89,504.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	19,135,775.93
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,943,415.78
5	Total Central Administration Costs in General Fund and Charter Schools Funds	28,476,617.31
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	290,823,811.96
2	Total Allocated Costs (from Form PCR, Column 2, Total)	119,002,283.62
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	409,826,095.58
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,041,269.14
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	10,865,274.36
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	22,964,076.98
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	37,870,620.48
D.	Total Direct Charged and Allocated Costs (B3 + C5)	447,696,716.06
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.36%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,756,340.19				1,756,340.19
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			28,437,076.41		28,437,076.41
Other Outgo (Objects 1000 - 7999)				56,491,019.04	56,491,019.04
Total Other Costs	1,756,340.19	0.00	28,437,076.41	56,491,019.04	86,684,435.64

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	12,204,101.01	5,028,219.42	27,339,514.20	21,082,335.66	47,496,421.08	0.00	5,851,692.24
B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals	Description						
0001	Pre-Kindergarten						
1110	Regular Education, K-12	954.00	954.00	954.00	954.00	1,247.08	1,838.00
3100	Alternative Schools						
3200	Continuation Schools	15.00	15.00	15.00	15.00	20.09	
3300	Independent Study Centers	30.40	30.40	30.40	30.40	14.79	
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Career Technical Education	28.00	28.00	28.00	28.00	37.67	
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual	11.00	11.00	11.00	11.00	9.96	
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)	209.60	209.60	209.60	209.60	197.28	
6000	ROC/P						
Other Goals	Description						
7110	Nonagency - Educational						
7150	Nonagency - Other					4.50	
8100	Community Services						
8500	Child Care and Development Services	1.20	1.20	1.20	1.20		
Other Funds	Description						
--	Adult Education (Fund 11)					9.28	
--	Child Development (Fund 12)					50.93	
--	Cafeteria (Funds 13 & 61)					29.34	
C. Total Allocation Factors		1,249.20	1,249.20	1,249.20	1,249.20	1,620.92	0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									4,040.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,158,885.80	0.00	976,680.10	0.00	1,894,652.93	22,840,590.93		26,870,809.76	
2000-2999	Classified Salaries	812,463.09	0.00	0.00	0.00	625,937.20	10,228,473.02		11,666,873.31	
3000-3999	Employee Benefits	876,912.02	0.00	381,842.09	0.00	1,119,956.86	14,558,479.86		16,937,190.83	
4000-4999	Books and Supplies	34,095.98	0.00	0.00	0.00	52,094.05	790,129.83		876,319.86	
5000-5999	Services and Other Operating Expenditures	527,748.84	0.00	5,899.08	55,632.00	17,028.39	16,300,450.88		16,906,759.19	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,116.94	445,402.08		458,519.02	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	22,550.00		22,550.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	3,410,105.73	0.00	1,364,421.27	55,632.00	3,722,786.37	65,186,076.60	0.00	73,739,021.97	
7310	Transfers of Indirect Costs	5,274,679.87	0.00	0.00	0.00	31,764.67	0.00		5,306,444.54	
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	16,796,667.08							16,796,667.08	
	Total Indirect Costs and PCR Allocations	22,071,346.95	0.00	0.00	0.00	31,764.67	0.00	0.00	22,103,111.62	
	TOTAL COSTS	25,481,452.68	0.00	1,364,421.27	55,632.00	3,754,551.04	65,186,076.60	0.00	95,842,133.59	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	184,483.98	0.00	97,146.43	0.00	581,631.47	1,002,774.48		1,866,036.36	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	625,342.52	4,173,304.76		4,798,647.28	
3000-3999	Employee Benefits	52,949.74	0.00	29,503.79	0.00	540,962.29	2,564,053.57		3,187,469.39	
4000-4999	Books and Supplies	5,890.18	0.00	0.00	0.00	76.31	14,310.63		20,277.12	
5000-5999	Services and Other Operating Expenditures	920.03	0.00	381.41	0.00	2,225.79	195,410.68		198,937.91	
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	244,243.93	0.00	127,031.63	0.00	1,750,238.38	7,949,854.12	0.00	10,071,368.06	
7310	Transfers of Indirect Costs	784,851.21	0.00	0.00	0.00	31,764.67	0.00		816,615.88	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	784,851.21	0.00	0.00	0.00	31,764.67	0.00	0.00	816,615.88	
	TOTAL BEFORE OBJECT 8980	1,029,095.14	0.00	127,031.63	0.00	1,782,003.05	7,949,854.12	0.00	10,887,983.94	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,225,059.74
	TOTAL COSTS									8,662,924.20

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	974,401.82	0.00	879,533.67	0.00	1,313,021.46	21,837,816.45		25,004,773.40
2000-2999	Classified Salaries	812,463.09	0.00	0.00	0.00	594.68	6,055,168.26		6,868,226.03
3000-3999	Employee Benefits	823,962.28	0.00	352,338.30	0.00	578,994.57	11,994,426.29		13,749,721.44
4000-4999	Books and Supplies	28,205.80	0.00	0.00	0.00	52,017.74	775,819.20		856,042.74
5000-5999	Services and Other Operating Expenditures	526,828.81	0.00	5,517.67	55,632.00	14,802.60	16,105,040.20		16,707,821.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,116.94	445,402.08		458,519.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	22,550.00		22,550.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,165,861.80	0.00	1,237,389.64	55,632.00	1,972,547.99	57,236,222.48	0.00	63,667,653.91
7310	Transfers of Indirect Costs	4,489,828.66	0.00	0.00	0.00	0.00	0.00		4,489,828.66
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	16,796,667.08							16,796,667.08
	Total Indirect Costs and PCR Allocations	21,286,495.74	0.00	0.00	0.00	0.00	0.00	0.00	21,286,495.74
	TOTAL BEFORE OBJECT 8980	24,452,357.54	0.00	1,237,389.64	55,632.00	1,972,547.99	57,236,222.48	0.00	84,954,149.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,225,059.74
	TOTAL COSTS								87,179,209.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	53,358.16	0.00	0.00	0.00	132,483.00	594,544.08		780,385.24
2000-2999	Classified Salaries	83,847.87	0.00	0.00	0.00	0.00	3,259,013.29		3,342,861.16
3000-3999	Employee Benefits	49,244.64	0.00	(7.80)	0.00	47,933.97	1,614,541.11		1,711,711.92
4000-4999	Books and Supplies	2,717.32	0.00	0.00	0.00	0.00	535,698.52		538,415.84
5000-5999	Services and Other Operating Expenditures	86,288.41	0.00	0.00	0.00	13,852.93	1,869,565.67		1,969,707.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	355,853.84		355,853.84
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	275,456.40	0.00	(7.80)	0.00	194,269.90	8,229,216.51	0.00	8,698,935.01
7310	Transfers of Indirect Costs	650,243.13	0.00	0.00	0.00	0.00	0.00		650,243.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	650,243.13	0.00	0.00	0.00	0.00	0.00	0.00	650,243.13
	TOTAL BEFORE OBJECT 8980	925,699.53	0.00	(7.80)	0.00	194,269.90	8,229,216.51	0.00	9,349,178.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,225,059.74

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								29,231,137.33
	TOTAL COSTS								40,805,375.21

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-PY)

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	70,213,158.55	30,291,448.31
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	70,213,158.55	30,291,448.31
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	3,989.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	3,989.00	

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

SELPA: **Twin Rivers Unified (CY)**

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

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

If (b) is greater than (a).

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

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

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

	_____	_____
--	-------	-------

If (b) is less than (a).

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

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

	_____	_____
--	-------	-------

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

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

SELPA: Twin Rivers Unified (CY)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	95,842,133.59		
b. Less: Expenditures paid from federal sources	8,662,924.20		
c. Expenditures paid from state and local sources	87,179,209.39	70,480,486.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,480,486.92	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	87,179,209.39	70,480,486.92	16,698,722.47
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 FY 2022-23	Comparison Year 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	95,842,133.59		
b. Less: Expenditures paid from federal sources	8,662,924.20		
c. Expenditures paid from state and local sources	87,179,209.39	70,480,486.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,480,486.92	
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	87,179,209.39	70,480,486.92	
d. Special education unduplicated pupil count	4,040.00	3,989.00	
e. Per capita state and local expenditures (A2c/A2d)	21,579.01	17,668.71	3,910.30

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

SELPA: Twin Rivers Unified (CY)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2022-23	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	40,805,375.21	40,253,417.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		40,253,417.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	40,805,375.21	40,253,417.43	551,957.78

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

	Actual FY 2022-23	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	40,805,375.21	40,253,417.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		40,253,417.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	40,805,375.21	40,253,417.43	
b. Special education unduplicated pupil count	4,040.00	4,165.00	
c. Per capita local expenditures(B2a/ B2b)	10,100.34	9,664.69	435.65

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

Kate Ingersoll
Contact Name
Executive Director Fiscal Services

916-566-1600 #31112
Telephone Number

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									4,040.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,441,121.00	0.00	821,642.00	0.00	2,206,082.00	23,676,706.00		28,145,551.00
2000-2999	Classified Salaries	931,090.00	0.00	0.00	0.00	1,113,197.00	11,912,456.00		13,956,743.00
3000-3999	Employee Benefits	1,043,580.00	0.00	346,482.00	0.00	1,641,082.00	16,563,487.00		19,594,631.00
4000-4999	Books and Supplies	56,371.00	0.00	0.00	0.00	5,800.00	1,177,421.00		1,239,592.00
5000-5999	Services and Other Operating Expenditures	492,322.00	0.00	2,950.00	55,632.00	3,063.00	14,865,876.00		15,419,843.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	522,235.00		522,235.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00		45,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,009,484.00	0.00	1,171,074.00	55,632.00	4,969,224.00	68,718,181.00	0.00	78,923,595.00
7310	Transfers of Indirect Costs	3,769,776.00	0.00	0.00	0.00	24,234.00	0.00		3,794,010.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,769,776.00	0.00	0.00	0.00	24,234.00	0.00	0.00	3,794,010.00
	TOTAL COSTS	7,779,260.00	0.00	1,171,074.00	55,632.00	4,993,458.00	68,718,181.00	0.00	82,717,605.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,212,984.00	0.00	821,642.00	0.00	1,605,891.00	23,071,339.00		26,711,856.00
2000-2999	Classified Salaries	931,090.00	0.00	0.00	0.00	33,514.00	7,379,261.00		8,343,865.00
3000-3999	Employee Benefits	976,707.00	0.00	346,482.00	0.00	797,914.00	13,767,490.00		15,888,593.00
4000-4999	Books and Supplies	37,071.00	0.00	0.00	0.00	4,200.00	1,023,495.00		1,064,766.00
5000-5999	Services and Other Operating Expenditures	491,022.00	0.00	2,950.00	55,632.00	900.00	14,858,536.00		15,409,040.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	522,235.00		522,235.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00		45,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,693,874.00	0.00	1,171,074.00	55,632.00	2,442,419.00	60,622,356.00	0.00	67,985,355.00
7310	Transfers of Indirect Costs	3,164,216.00	0.00	0.00	0.00	0.00	0.00		3,164,216.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,164,216.00	0.00	0.00	0.00	0.00	0.00	0.00	3,164,216.00
	TOTAL BEFORE OBJECT 8980	6,858,090.00	0.00	1,171,074.00	55,632.00	2,442,419.00	60,622,356.00	0.00	71,149,571.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								3,736,677.00
	TOTAL COSTS								74,886,248.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	111,286.00	0.00	0.00	0.00	127,926.00	469,640.00		708,852.00
2000-2999	Classified Salaries	87,150.00	0.00	0.00	0.00	0.00	3,527,558.00		3,614,708.00
3000-3999	Employee Benefits	71,198.00	0.00	0.00	0.00	40,023.00	1,920,921.00		2,032,142.00
4000-4999	Books and Supplies	2,742.00	0.00	0.00	0.00	0.00	482,140.00		484,882.00
5000-5999	Services and Other Operating Expenditures	2,234.00	0.00	0.00	0.00	0.00	1,348,675.00		1,350,909.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	422,235.00		422,235.00
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	274,610.00	0.00	0.00	0.00	167,949.00	8,171,169.00	0.00	8,613,728.00
7310	Transfers of Indirect Costs	428,688.00	0.00	0.00	0.00	0.00	0.00		428,688.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	428,688.00	0.00	0.00	0.00	0.00	0.00	0.00	428,688.00
	TOTAL BEFORE OBJECT 8980	703,298.00	0.00	0.00	0.00	167,949.00	8,171,169.00	0.00	9,042,416.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								3,736,677.00
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)								30,134,858.00
	TOTAL COSTS								42,913,951.00

* 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										4,040.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,158,885.80	0.00	976,680.10	0.00	1,894,652.93	22,840,590.93	0.00		26,870,809.76
2000-2999	Classified Salaries	812,463.09	0.00	0.00	0.00	625,937.20	10,228,473.02	0.00		11,666,873.31
3000-3999	Employee Benefits	876,912.02	0.00	381,842.09	0.00	1,119,956.86	14,558,479.86	0.00		16,937,190.83
4000-4999	Books and Supplies	34,095.98	0.00	0.00	0.00	52,094.05	790,129.83	0.00		876,319.86
5000-5999	Services and Other Operating Expenditures	527,748.84	0.00	5,899.08	55,632.00	17,028.39	16,300,450.88	0.00		16,906,759.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,116.94	445,402.08	0.00		458,519.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	22,550.00	0.00		22,550.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,410,105.73	0.00	1,364,421.27	55,632.00	3,722,786.37	65,186,076.60	0.00	0.00	73,739,021.97
7310	Transfers of Indirect Costs	5,274,679.87	0.00	0.00	0.00	31,764.67	0.00	0.00		5,306,444.54
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)	16,796,667.08								16,796,667.08
	Total Indirect Costs	5,274,679.87	0.00	0.00	0.00	31,764.67	0.00	0.00	0.00	5,306,444.54
	TOTAL COSTS	8,684,785.60	0.00	1,364,421.27	55,632.00	3,754,551.04	65,186,076.60	0.00	0.00	79,045,466.51
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	184,483.98	0.00	97,146.43	0.00	581,631.47	1,002,774.48	0.00		1,866,036.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	625,342.52	4,173,304.76	0.00		4,798,647.28
3000-3999	Employee Benefits	52,949.74	0.00	29,503.79	0.00	540,962.29	2,564,053.57	0.00		3,187,469.39
4000-4999	Books and Supplies	5,890.18	0.00	0.00	0.00	76.31	14,310.63	0.00		20,277.12
5000-5999	Services and Other Operating Expenditures	920.03	0.00	381.41	0.00	2,225.79	195,410.68	0.00		198,937.91
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	244,243.93	0.00	127,031.63	0.00	1,750,238.38	7,949,854.12	0.00	0.00	10,071,368.06
7310	Transfers of Indirect Costs	784,851.21	0.00	0.00	0.00	31,764.67	0.00	0.00		816,615.88
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	784,851.21	0.00	0.00	0.00	31,764.67	0.00	0.00	0.00	816,615.88
	TOTAL BEFORE OBJECT 8980	1,029,095.14	0.00	127,031.63	0.00	1,782,003.05	7,949,854.12	0.00	0.00	10,887,983.94
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,225,059.74
	TOTAL COSTS									8,662,924.20

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	974,401.82	0.00	879,533.67	0.00	1,313,021.46	21,837,816.45	0.00		25,004,773.40
2000-2999	Classified Salaries	812,463.09	0.00	0.00	0.00	594.68	6,055,168.26	0.00		6,868,226.03
3000-3999	Employee Benefits	823,962.28	0.00	352,338.30	0.00	578,994.57	11,994,426.29	0.00		13,749,721.44
4000-4999	Books and Supplies	28,205.80	0.00	0.00	0.00	52,017.74	775,819.20	0.00		856,042.74
5000-5999	Services and Other Operating Expenditures	526,828.81	0.00	5,517.67	55,632.00	14,802.60	16,105,040.20	0.00		16,707,821.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,116.94	445,402.08	0.00		458,519.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	22,550.00	0.00		22,550.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,165,861.80	0.00	1,237,389.64	55,632.00	1,972,547.99	57,236,222.48	0.00	0.00	63,667,653.91
7310	Transfers of Indirect Costs	4,489,828.66	0.00	0.00	0.00	0.00	0.00	0.00		4,489,828.66
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)	16,796,667.08								16,796,667.08
	Total Indirect Costs	4,489,828.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,489,828.66
	TOTAL BEFORE OBJECT 8980	7,655,690.46	0.00	1,237,389.64	55,632.00	1,972,547.99	57,236,222.48	0.00	0.00	68,157,482.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,225,059.74
	TOTAL COSTS									70,382,542.31
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	53,358.16	0.00	0.00	0.00	132,483.00	594,544.08	0.00		780,385.24
2000-2999	Classified Salaries	83,847.87	0.00	0.00	0.00	0.00	3,259,013.29	0.00		3,342,861.16
3000-3999	Employee Benefits	49,244.64	0.00	(7.80)	0.00	47,933.97	1,614,541.11	0.00		1,711,711.92
4000-4999	Books and Supplies	2,717.32	0.00	0.00	0.00	0.00	535,698.52	0.00		538,415.84
5000-5999	Services and Other Operating Expenditures	86,288.41	0.00	0.00	0.00	13,852.93	1,869,565.67	0.00		1,969,707.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	355,853.84	0.00		355,853.84
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	275,456.40	0.00	(7.80)	0.00	194,269.90	8,229,216.51	0.00	0.00	8,698,935.01
7310	Transfers of Indirect Costs	650,243.13	0.00	0.00	0.00	0.00	0.00	0.00		650,243.13
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	650,243.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650,243.13
	TOTAL BEFORE OBJECT 8980	925,699.53	0.00	(7.80)	0.00	194,269.90	8,229,216.51	0.00	0.00	9,349,178.14

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,225,059.74
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)									29,231,137.33
	TOTAL COSTS									40,805,375.21

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

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

SELPA: Twin Rivers Unified (CY)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only

Total exempt reductions	0.00	0.00

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

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

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

SELPA: Twin Rivers Unified (CY)

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

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

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)	<u>0.00 (d)</u>	_____
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)	<u>0.00 (f)</u>	_____

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

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

SELPA: Twin Rivers Unified (CY)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	82,717,605.00		
b. Less: Expenditures paid from federal sources	7,831,357.00		
c. Expenditures paid from state and local sources	74,886,248.00	70,382,542.31	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,382,542.31	
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	74,886,248.00	70,382,542.31	4,503,705.69
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	Budgeted Amounts FY 2023-24	Comparison Year 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	82,717,605.00		
b. Less: Expenditures paid from federal sources	7,831,357.00		
c. Expenditures paid from state and local sources	74,886,248.00	70,382,542.31	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		70,382,542.31	
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	74,886,248.00	70,382,542.31	
d. Special education unduplicated pupil count	4,040.00	4,040.00	
e. Per capita state and local expenditures (A2c/A2d)	18,536.20	17,421.42	1,114.78
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

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

SELPA: Twin Rivers Unified (CY)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2023-24	2022-23	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	42,913,951.00	40,805,375.21	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		40,805,375.21	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	42,913,951.00	40,805,375.21	2,108,575.79

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

	Budget	Comparison Year	Difference
	FY 2023-24	2022-23	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	42,913,951.00	40,805,375.21	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		40,805,375.21	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	42,913,951.00	40,805,375.21	
b. Special education unduplicated pupil count	4,040.00	4,040.00	
c. Per capita local expenditures (B2a/B2b)	10,622.27	10,100.34	521.92

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

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