



Lancaster School District

Amargosa Creek Middle — Desert View — Discovery — District Office — Early Childhood Education
El Dorado — Endeavor Middle — Fulton and Alsbury — Jack Northrop — Joshua — LAVA — Lincoln
Linda Verde — Mariposa — Miller — Monte Vista — Nancy Cory — New Vista Middle — Piute Middle
School — Promise Academy — Rise — Sierra — Sunnydale — The Leadership Academy — Welcome

Unaudited Actuals

September 5, 2023

Revised October 17, 2023

2022-2023

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.99%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$117,513,326.97
	Appropriations Subject to Limit	\$117,513,326.97
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.40%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Oct 17, 2023 _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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Director of Fiscal Services

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E-mail Address

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95.	<u>Passed</u>
BALANCE-FDxRS-AGENCY - (Fatal) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).	<u>Passed</u>
CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>
DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

Unaudited Actuals

Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Lancaster Elementary**Los Angeles County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid. **Passed****CHECKFUND** - (Fatal) - All FUND codes must be valid. **Passed****CHECKGOAL** - (Fatal) - All GOAL codes must be valid. **Passed****CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid. **Passed****CHECKRESOURCE** - (Warning) - All RESOURCE codes must be valid. **Passed****CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed****CHK-FUNCTIONxOBJECT** - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxFUNCTION-A** - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed****CHK-FUNDxFUNCTION-B** - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed****CHK-FUNDxGOAL** - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed****CHK-FUNDxOBJECT** - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxRESOURCE** - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed****CHK-GOALxFUNCTION-A** - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed****CHK-GOALxFUNCTION-B** - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	187,517,085.36	0.00	187,517,085.36	195,934,822.00	0.00	195,934,822.00	4.5%
2) Federal Revenue		8100-8299	0.00	39,562,377.81	39,562,377.81	0.00	18,075,221.00	18,075,221.00	-54.3%
3) Other State Revenue		8300-8599	5,873,842.65	63,804,591.67	69,678,434.32	2,721,095.00	26,322,115.00	29,043,210.00	-58.3%
4) Other Local Revenue		8600-8799	3,688,406.60	19,515,688.70	23,204,095.30	1,995,045.63	9,423,067.00	11,418,112.63	-50.8%
5) TOTAL, REVENUES			197,079,334.61	122,882,658.18	319,961,992.79	200,650,962.63	53,820,403.00	254,471,365.63	-20.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	61,721,370.26	26,941,567.69	88,662,937.95	65,952,325.00	22,406,688.00	88,359,013.00	-0.3%
2) Classified Salaries		2000-2999	19,865,071.76	20,899,828.14	40,764,899.90	23,520,293.00	16,206,082.00	39,726,375.00	-2.5%
3) Employee Benefits		3000-3999	37,002,268.84	18,901,091.20	55,903,360.04	39,397,898.00	20,234,138.00	59,632,036.00	6.7%
4) Books and Supplies		4000-4999	5,579,508.24	7,227,299.99	12,806,808.23	10,686,921.00	5,846,107.00	16,533,028.00	29.1%
5) Services and Other Operating Expenditures		5000-5999	15,668,568.99	21,082,861.86	36,751,430.85	22,731,911.00	24,154,915.00	46,886,826.00	27.6%
6) Capital Outlay		6000-6999	294,382.79	6,667,282.53	6,961,665.32	10,722,923.00	82,891.00	10,805,814.00	55.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,285,919.50	1,285,919.50	0.00	3,259,381.00	3,259,381.00	153.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,829,401.57)	1,226,945.39	(602,456.18)	(1,488,246.00)	971,380.00	(516,866.00)	-14.2%
9) TOTAL, EXPENDITURES			138,301,769.31	104,232,796.30	242,534,565.61	171,524,025.00	93,161,582.00	264,685,607.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,777,565.30	18,649,861.88	77,427,427.18	29,126,937.63	(39,341,179.00)	(10,214,241.37)	-113.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,303,601.64	0.00	3,303,601.64	0.00	0.00	0.00	-100.0%
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	(32,684,101.14)	32,684,101.14	0.00	(43,748,458.00)	43,748,458.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,987,702.78)	32,684,101.14	(3,303,601.64)	(43,748,458.00)	43,748,458.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,789,862.52	51,333,963.02	74,123,825.54	(14,621,520.37)	4,407,279.00	(10,214,241.37)	-113.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,897,715.24	33,180,030.23	82,077,745.47	71,687,577.76	84,513,993.25	156,201,571.01	90.3%
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)			48,897,715.24	33,180,030.23	82,077,745.47	71,687,577.76	84,513,993.25	156,201,571.01	90.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,897,715.24	33,180,030.23	82,077,745.47	71,687,577.76	84,513,993.25	156,201,571.01	90.3%
2) Ending Balance, June 30 (E + F1e)			71,687,577.76	84,513,993.25	156,201,571.01	57,066,057.39	88,921,272.25	145,987,329.64	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	111,084.77	0.00	111,084.77	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	84,513,993.25	84,513,993.25	0.00	88,921,280.25	88,921,280.25	5.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	16,850,000.00	0.00	16,850,000.00	6,250,000.00	0.00	6,250,000.00	-62.9%
EARLY LITERACY SUPPORT	0000	9780	1,000,000.00		1,000,000.00			0.00	
HVAC REPLACEMENT FASE 4	0000	9780	10,600,000.00		10,600,000.00			0.00	
TEXTBOOK ADOPTION	0000	9780	2,250,000.00		2,250,000.00			0.00	
STRS AND PERS FUTURE CONTRIBUTIONS	0000	9780	3,000,000.00		3,000,000.00			0.00	
EARLY LITERACY SUPPORT	0000	9780			0.00	1,000,000.00		1,000,000.00	
TEXTBOOK ADOPTION	0000	9780			0.00	2,250,000.00		2,250,000.00	
STERS AND PERS FUTURE OBLIGATIONS	0000	9780			0.00	3,000,000.00		3,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	48,925,459.51	0.00	48,925,459.51	45,107,631.22	0.00	45,107,631.22	-7.8%
Unassigned/Unappropriated Amount		9790	5,786,033.48	0.00	5,786,033.48	5,708,426.17	(8.00)	5,708,418.17	-1.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	69,727,661.67	74,449,769.33	144,177,431.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(41,494.55)	607,775.66	566,281.11				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
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	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,373,602.99	20,258,453.52	28,632,056.51				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	111,084.77	0.00	111,084.77				
8) Other Current Assets		9340	50,237.97	0.00	50,237.97				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			78,236,092.85	95,315,998.51	173,552,091.36				
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	6,548,515.09	5,462,393.30	12,010,908.39				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	5,339,611.96	5,339,611.96				
6) TOTAL, LIABILITIES			6,548,515.09	10,802,005.26	17,350,520.35				
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)			71,687,577.76	84,513,993.25	156,201,571.01				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	154,018,310.00	0.00	154,018,310.00	141,004,786.00	0.00	141,004,786.00	-8.4%
Education Protection Account State Aid - Current Year		8012	10,549,776.00	0.00	10,549,776.00	37,418,115.00	0.00	37,418,115.00	254.7%
State Aid - Prior Years		8019	687,068.00	0.00	687,068.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	25,692.51	0.00	25,692.51	23,695.00	0.00	23,695.00	-7.8%
Timber Yield Tax		8022	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)	
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	6,028,753.17	0.00	6,028,753.17	4,941,108.00	0.00	4,941,108.00	-18.0%
Unsecured Roll Taxes		8042	173,558.75	0.00	173,558.75	162,324.00	0.00	162,324.00	-6.5%
Prior Years' Taxes		8043	398,356.77	0.00	398,356.77	109,235.00	0.00	109,235.00	-72.6%
Supplemental Taxes		8044	959,823.27	0.00	959,823.27	833,910.00	0.00	833,910.00	-13.1%
Education Revenue Augmentation Fund (ERAF)		8045	12,972,623.65	0.00	12,972,623.65	9,504,416.00	0.00	9,504,416.00	-26.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,857,690.12	0.00	2,857,690.12	1,926,800.00	0.00	1,926,800.00	-32.6%
Penalties and Interest from Delinquent Taxes		8048	14,322.75	0.00	14,322.75	10,433.00	0.00	10,433.00	-27.2%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			188,685,974.99	0.00	188,685,974.99	195,934,822.00	0.00	195,934,822.00	3.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,168,889.63)	0.00	(1,168,889.63)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			187,517,085.36	0.00	187,517,085.36	195,934,822.00	0.00	195,934,822.00	4.5%
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	3,378,362.85	3,378,362.85	0.00	3,217,381.00	3,217,381.00	-4.8%
Special Education Discretionary Grants		8182	0.00	106,324.79	106,324.79	0.00	141,207.00	141,207.00	32.8%
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	5,949.12	5,949.12	0.00	0.00	0.00	-100.0%
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		5,350,150.60	5,350,150.60		6,604,575.00	6,604,575.00	23.4%
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		774,207.67	774,207.67		760,026.00	760,026.00	-1.8%
Title III, Part A, Immigrant Student Program	4201	8290		146.66	146.66		9,241.00	9,241.00	6,201.0%
Title III, Part A, English Learner Program	4203	8290		591,848.39	591,848.39		278,072.00	278,072.00	-53.0%
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		806,251.93	806,251.93		1,987,474.00	1,987,474.00	146.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	28,549,135.80	28,549,135.80	0.00	5,077,245.00	5,077,245.00	-82.2%
TOTAL, FEDERAL REVENUE			0.00	39,562,377.81	39,562,377.81	0.00	18,075,221.00	18,075,221.00	-54.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,502,401.00	1,502,401.00	0.00	1,502,401.00	1,502,401.00	0.0%
Mandated Costs Reimbursements		8550	424,466.00	0.00	424,466.00	422,958.00	0.00	422,958.00	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	2,567,986.83	1,337,534.53	3,905,521.36	2,298,137.00	1,846,146.00	4,144,283.00	6.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,455,033.67	1,455,033.67		1,805,050.00	1,805,050.00	24.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,881,389.82	59,509,622.47	62,391,012.29	0.00	21,168,518.00	21,168,518.00	-66.1%
TOTAL, OTHER STATE REVENUE			5,873,842.65	63,804,591.67	69,678,434.32	2,721,095.00	26,322,115.00	29,043,210.00	-58.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	2,558,769.99	2,558,769.99	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	210.00	1,685.00	1,895.00	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	14,936.00	0.00	14,936.00	0.00	0.00	0.00	-100.0%
Interest		8660	2,792,357.09	0.00	2,792,357.09	0.00	0.00	0.00	-100.0%
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
Unrestricted and Restricted
Expenditures by Object

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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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	880,903.51	3,226,656.91	4,107,560.42	1,995,045.63	127,063.00	2,122,108.63	-48.3%
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		13,728,576.80	13,728,576.80		9,296,004.00	9,296,004.00	-32.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,688,406.60	19,515,688.70	23,204,095.30	1,995,045.63	9,423,067.00	11,418,112.63	-50.8%
TOTAL, REVENUES			197,079,334.61	122,882,658.18	319,961,992.79	200,650,962.63	53,820,403.00	254,471,365.63	-20.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,275,984.85	18,055,456.94	69,331,441.79	54,085,010.00	14,597,419.00	68,682,429.00	-0.9%
Certificated Pupil Support Salaries		1200	1,787,760.72	7,015,873.85	8,803,634.57	2,414,374.00	6,483,359.00	8,897,733.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,622,145.88	1,844,873.67	10,467,019.55	9,414,076.00	1,325,910.00	10,739,986.00	2.6%
Other Certificated Salaries		1900	35,478.81	25,363.23	60,842.04	38,865.00	0.00	38,865.00	-36.1%
TOTAL, CERTIFICATED SALARIES			61,721,370.26	26,941,567.69	88,662,937.95	65,952,325.00	22,406,688.00	88,359,013.00	-0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,416,999.96	12,455,974.46	16,872,974.42	9,311,457.00	8,633,031.00	17,944,488.00	6.4%
Classified Support Salaries		2200	5,236,601.95	6,096,684.54	11,333,286.49	3,765,205.00	5,661,190.00	9,426,395.00	-16.8%
Classified Supervisors' and Administrators' Salaries		2300	998,711.11	442,740.36	1,441,451.47	1,006,416.00	327,698.00	1,334,114.00	-7.4%
Clerical, Technical and Office Salaries		2400	7,823,994.34	1,808,998.37	9,632,992.71	8,851,396.00	1,561,809.00	10,413,205.00	8.1%

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	1,388,764.40	95,430.41	1,484,194.81	585,819.00	22,354.00	608,173.00	-59.0%
TOTAL, CLASSIFIED SALARIES			19,865,071.76	20,899,828.14	40,764,899.90	23,520,293.00	16,206,082.00	39,726,375.00	-2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,459,268.55	4,496,286.90	15,955,555.45	13,143,394.00	4,383,990.00	17,527,384.00	9.9%
PERS		3201-3202	4,610,145.21	4,506,280.37	9,116,425.58	5,755,704.00	4,201,492.00	9,957,196.00	9.2%
OASDI/Medicare/Alternative		3301-3302	2,385,674.41	2,064,932.18	4,450,606.59	2,833,950.00	1,721,523.00	4,555,473.00	2.4%
Health and Welfare Benefits		3401-3402	13,099,884.07	5,512,022.89	18,611,906.96	14,006,934.00	7,952,442.00	21,959,376.00	18.0%
Unemployment Insurance		3501-3502	397,061.33	252,039.25	649,100.58	183,082.00	131,583.00	314,665.00	-51.5%
Workers' Compensation		3601-3602	3,083,946.62	1,914,439.28	4,998,385.90	3,474,834.00	1,843,108.00	5,317,942.00	6.4%
OPEB, Allocated		3701-3702	1,088,912.91	0.00	1,088,912.91	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	877,375.74	155,090.33	1,032,466.07	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			37,002,268.84	18,901,091.20	55,903,360.04	39,397,898.00	20,234,138.00	59,632,036.00	6.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	385,740.24	2,122.48	387,862.72	0.00	300,000.00	300,000.00	-22.7%
Books and Other Reference Materials		4200	1,203.95	9,864.68	11,068.63	10,600.00	1,898.00	12,498.00	12.9%
Materials and Supplies		4300	4,088,185.87	5,531,471.91	9,619,657.78	7,535,438.00	4,746,100.00	12,281,538.00	27.7%
Noncapitalized Equipment		4400	1,104,378.18	1,615,447.12	2,719,825.30	3,140,883.00	798,109.00	3,938,992.00	44.8%
Food		4700	0.00	68,393.80	68,393.80	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,579,508.24	7,227,299.99	12,806,808.23	10,686,921.00	5,846,107.00	16,533,028.00	29.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,074,900.91	7,792,997.47	8,867,898.38	4,008,598.00	12,783,086.00	16,791,684.00	89.4%
Travel and Conferences		5200	246,384.65	399,319.20	645,703.85	661,720.00	463,321.00	1,125,041.00	74.2%
Dues and Memberships		5300	1,087,090.75	2,207,281.32	3,294,372.07	952,114.00	1,269,381.00	2,221,495.00	-32.6%
Insurance		5400 - 5450	1,479,943.81	0.00	1,479,943.81	1,798,762.00	0.00	1,798,762.00	21.5%
Operations and Housekeeping Services		5500	3,894,501.98	2,977.89	3,897,479.87	3,073,229.00	0.00	3,073,229.00	-21.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,785.13	338,729.43	489,514.56	44,565.00	34,338.00	78,903.00	-83.9%
Transfers of Direct Costs		5710	(3,976.41)	3,976.41	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(204.00)	0.00	(204.00)	(500.00)	0.00	(500.00)	145.1%
Professional/Consulting Services and Operating Expenditures		5800	7,104,112.86	9,454,885.61	16,558,998.47	11,589,476.00	9,142,982.00	20,732,458.00	25.2%
Communications		5900	635,029.31	882,694.53	1,517,723.84	603,947.00	461,807.00	1,065,754.00	-29.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,668,568.99	21,082,861.86	36,751,430.85	22,731,911.00	24,154,915.00	46,886,826.00	27.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	294,382.79	6,667,282.53	6,961,665.32	10,722,923.00	82,891.00	10,805,814.00	55.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			294,382.79	6,667,282.53	6,961,665.32	10,722,923.00	82,891.00	10,805,814.00	55.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,285,919.50	1,285,919.50	0.00	3,259,381.00	3,259,381.00	153.5%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,285,919.50	1,285,919.50	0.00	3,259,381.00	3,259,381.00	153.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,226,945.39)	1,226,945.39	0.00	(971,380.00)	971,380.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(602,456.18)	0.00	(602,456.18)	(516,866.00)	0.00	(516,866.00)	-14.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,829,401.57)	1,226,945.39	(602,456.18)	(1,488,246.00)	971,380.00	(516,866.00)	-14.2%
TOTAL, EXPENDITURES			138,301,769.31	104,232,796.30	242,534,565.61	171,524,025.00	93,161,582.00	264,685,607.00	9.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,303,601.64	0.00	3,303,601.64	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,303,601.64	0.00	3,303,601.64	0.00	0.00	0.00	-100.0%
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	(32,684,101.14)	32,684,101.14	0.00	(43,748,458.00)	43,748,458.00	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			(32,684,101.14)	32,684,101.14	0.00	(43,748,458.00)	43,748,458.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(35,987,702.78)	32,684,101.14	(3,303,601.64)	(43,748,458.00)	43,748,458.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	187,517,085.36	0.00	187,517,085.36	195,934,822.00	0.00	195,934,822.00	4.5%
2) Federal Revenue		8100-8299	0.00	39,562,377.81	39,562,377.81	0.00	18,075,221.00	18,075,221.00	-54.3%
3) Other State Revenue		8300-8599	5,873,842.65	63,804,591.67	69,678,434.32	2,721,095.00	26,322,115.00	29,043,210.00	-58.3%
4) Other Local Revenue		8600-8799	3,688,406.60	19,515,688.70	23,204,095.30	1,995,045.63	9,423,067.00	11,418,112.63	-50.8%
5) TOTAL, REVENUES			197,079,334.61	122,882,658.18	319,961,992.79	200,650,962.63	53,820,403.00	254,471,365.63	-20.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	86,732,557.22	64,142,005.68	150,874,562.90	120,130,601.00	55,706,308.00	175,836,909.00	16.5%
2) Instruction - Related Services	2000-2999		17,564,536.72	5,066,068.95	22,630,605.67	19,137,216.00	4,119,867.00	23,257,083.00	2.8%
3) Pupil Services	3000-3999		6,416,333.04	21,005,718.79	27,422,051.83	9,125,722.00	16,779,043.00	25,904,765.00	-5.5%
4) Ancillary Services	4000-4999		8,086.00	0.00	8,086.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		594.83	1,479,495.90	1,480,090.73	118,764.00	1,804,012.00	1,922,776.00	29.9%
6) Enterprise	6000-6999		1,709,412.91	0.00	1,709,412.91	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		11,622,137.20	2,246,696.05	13,868,833.25	12,002,829.00	1,698,555.00	13,701,384.00	-1.2%
8) Plant Services	8000-8999		14,248,111.39	9,006,891.43	23,255,002.82	11,008,893.00	9,794,416.00	20,803,309.00	-10.5%
9) Other Outgo	9000-9999		0.00	1,285,919.50	1,285,919.50	0.00	3,259,381.00	3,259,381.00	153.5%
10) TOTAL, EXPENDITURES				138,301,769.31	104,232,796.30	242,534,565.61	171,524,025.00	93,161,582.00	264,685,607.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,777,565.30	18,649,861.88	77,427,427.18	29,126,937.63	(39,341,179.00)	(10,214,241.37)	-113.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,303,601.64	0.00	3,303,601.64	0.00	0.00	0.00	-100.0%
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	(32,684,101.14)	32,684,101.14	0.00	(43,748,458.00)	43,748,458.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,987,702.78)	32,684,101.14	(3,303,601.64)	(43,748,458.00)	43,748,458.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,789,862.52	51,333,963.02	74,123,825.54	(14,621,520.37)	4,407,279.00	(10,214,241.37)	-113.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,897,715.24	33,180,030.23	82,077,745.47	71,687,577.76	84,513,993.25	156,201,571.01	90.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,897,715.24	33,180,030.23	82,077,745.47	71,687,577.76	84,513,993.25	156,201,571.01	90.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,897,715.24	33,180,030.23	82,077,745.47	71,687,577.76	84,513,993.25	156,201,571.01	90.3%
2) Ending Balance, June 30 (E + F1e)			71,687,577.76	84,513,993.25	156,201,571.01	57,066,057.39	88,921,272.25	145,987,329.64	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	111,084.77	0.00	111,084.77	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	84,513,993.25	84,513,993.25	0.00	88,921,280.25	88,921,280.25	5.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	16,850,000.00	0.00	16,850,000.00	6,250,000.00	0.00	6,250,000.00	-62.9%
EARLY LITERACY SUPPORT	0000	9780	1,000,000.00		1,000,000.00			0.00	
HVAC REPLACEMENT FASE 4	0000	9780	10,600,000.00		10,600,000.00			0.00	
TEXTBOOK ADOPTION	0000	9780	2,250,000.00		2,250,000.00			0.00	
STRS AND PERS FUTURE CONTRIBUTIONS	0000	9780	3,000,000.00		3,000,000.00			0.00	
EARLY LITERACY SUPPORT	0000	9780			0.00	1,000,000.00		1,000,000.00	
TEXTBOOK ADOPTION	0000	9780			0.00	2,250,000.00		2,250,000.00	
STERS AND PERS FUTURE OBLIGATIONS	0000	9780			0.00	3,000,000.00		3,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	48,925,459.51	0.00	48,925,459.51	45,107,631.22	0.00	45,107,631.22	-7.8%
Unassigned/Unappropriated Amount		9790	5,786,033.48	0.00	5,786,033.48	5,708,426.17	(8.00)	5,708,418.17	-1.3%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	27,062,276.45	27,062,276.45
3182	ESSA: School Improvement Funding for LEAs	.02	.02
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	2.00	2.00
5810	Other Restricted Federal	186,710.31	186,710.31
6010	After School Education and Safety (ASES)	.13	.13
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6266	Educator Effectiveness, FY 2021-22	3,744,947.00	3,744,947.00
6300	Lottery: Instructional Materials	3,259,395.24	4,805,541.24
6500	Special Education	.01	.01
6512	Special Ed: Mental Health Services	797,318.87	797,318.87
6536	Special Ed: Dispute Prevention and Dispute Resolution	18,234.54	18,234.54
6537	Special Ed: Learning Recovery Support	300,560.93	300,560.93
6547	Special Education Early Intervention Preschool Grant	2,233,640.00	2,233,640.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,947,767.40	3,947,767.40
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	122,428.16	122,428.16
7029	Child Nutrition: Food Service Staff Training Funds	36,807.46	36,807.46
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,502,401.00	3,004,802.00
7388	SB 117 COVID-19 LEA Response Funds	234,995.00	234,995.00
7415	Classified School Employee Summer Assistance Program	1,083,644.00	1,083,644.00
7422	In-Person Instruction (IPI) Grant	.22	.22
7425	Expanded Learning Opportunities (ELO) Grant	2,386,029.46	2,386,029.46
7435	Learning Recovery Emergency Block Grant	25,453,532.19	25,453,532.19
7510	Low-Performing Students Block Grant	236,226.50	986,226.50
7810	Other Restricted State	0.00	491,677.00
9010	Other Restricted Local	11,457,076.36	11,574,139.36
Total, Restricted Balance		84,513,993.25	88,921,280.25

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	358,153.76	0.00	-100.0%
5) TOTAL, REVENUES			358,153.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	282,834.61	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,375.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			285,209.61	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,944.15	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)			72,944.15	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	69,723.70	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	69,723.70	New
d) Other Restatements		9795	(3,220.45)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			(3,220.45)	69,723.70	-2,265.0%
2) Ending Balance, June 30 (E + F1e)			69,723.70	69,723.70	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	69,723.70	69,723.70	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	69,723.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	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			69,723.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			69,723.70		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	358,153.76	0.00	-100.0%
TOTAL, REVENUES			358,153.76	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	282,834.61	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			282,834.61	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,375.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,375.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			285,209.61	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	358,153.76	0.00	-100.0%
5) TOTAL, REVENUES			358,153.76	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		285,209.61	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			285,209.61	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,944.15	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)			72,944.15	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	69,723.70	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	69,723.70	New
d) Other Restatements		9795	(3,220.45)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			(3,220.45)	69,723.70	-2,265.0%
2) Ending Balance, June 30 (E + F1e)			69,723.70	69,723.70	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	69,723.70	69,723.70	0.0%
c) Committed					

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

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	69,723.70	69,723.70
Total, Restricted Balance		69,723.70	69,723.70

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,266,810.00	300,000.00	-76.3%
3) Other State Revenue		8300-8599	5,683,347.89	5,692,436.00	0.2%
4) Other Local Revenue		8600-8799	152,360.93	91,449.00	-40.0%
5) TOTAL, REVENUES			7,102,518.82	6,083,885.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	246,486.38	136,351.00	-44.7%
2) Classified Salaries		2000-2999	2,489,882.27	2,829,947.00	13.7%
3) Employee Benefits		3000-3999	1,674,126.00	1,705,238.00	1.9%
4) Books and Supplies		4000-4999	656,083.64	351,200.00	-46.5%
5) Services and Other Operating Expenditures		5000-5999	202,985.18	344,700.00	69.8%
6) Capital Outlay		6000-6999	201,037.70	25,000.00	-87.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	289,268.00	300,000.00	3.7%
9) TOTAL, EXPENDITURES			5,759,869.17	5,692,436.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,342,649.65	391,449.00	-70.8%
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)			1,342,649.65	391,449.00	-70.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,037,912.73	2,380,562.38	129.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,912.73	2,380,562.38	129.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,037,912.73	2,380,562.38	129.4%
2) Ending Balance, June 30 (E + F1e)			2,380,562.38	2,772,011.38	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,247,071.40	2,609,071.40	16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	133,490.98	162,939.98	22.1%
Reserve Account	0000	9780	133,490.98		
Reserve Account	0000	9780		162,939.98	
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	6,884,999.99		
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	806,807.68		
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			7,691,807.67		
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	2,088,531.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,222,713.81		
6) TOTAL, LIABILITIES			5,311,245.29		
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)			2,380,562.38		
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	1,266,810.00	300,000.00	-76.3%
TOTAL, FEDERAL REVENUE			1,266,810.00	300,000.00	-76.3%
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	5,655,847.89	5,692,436.00	0.6%
All Other State Revenue	All Other	8590	27,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,683,347.89	5,692,436.00	0.2%
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	90,360.93	29,449.00	-67.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	62,000.00	62,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			152,360.93	91,449.00	-40.0%
TOTAL, REVENUES			7,102,518.82	6,083,885.00	-14.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	34,582.44	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	211,903.94	136,351.00	-35.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			246,486.38	136,351.00	-44.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,098,254.02	2,260,040.00	7.7%
Classified Support Salaries		2200	142,776.63	63,991.00	-55.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	242,665.92	505,916.00	108.5%
Other Classified Salaries		2900	6,185.70	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,489,882.27	2,829,947.00	13.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	58,957.94	25,533.00	-56.7%
PERS		3201-3202	584,592.95	671,938.00	14.9%
OASDI/Medicare/Alternative		3301-3302	188,303.16	204,031.00	8.4%
Health and Welfare Benefits		3401-3402	675,457.86	687,986.00	1.9%
Unemployment Insurance		3501-3502	13,190.24	5,819.00	-55.9%
Workers' Compensation		3601-3602	103,435.02	109,931.00	6.3%
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	50,188.83	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,674,126.00	1,705,238.00	1.9%
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	498,851.63	281,200.00	-43.6%
Noncapitalized Equipment		4400	152,237.01	70,000.00	-54.0%
Food		4700	4,995.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			656,083.64	351,200.00	-46.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	31,664.15	43,500.00	37.4%
Dues and Memberships		5300	52,805.35	36,000.00	-31.8%
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	17,750.43	136,000.00	666.2%
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	83,872.75	114,000.00	35.9%
Communications		5900	16,892.50	15,200.00	-10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			202,985.18	344,700.00	69.8%
CAPITAL OUTLAY					
Land		6100	201,037.70	0.00	-100.0%
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	25,000.00	New
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			201,037.70	25,000.00	-87.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	289,268.00	300,000.00	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			289,268.00	300,000.00	3.7%
TOTAL, EXPENDITURES			5,759,869.17	5,692,436.00	-1.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,266,810.00	300,000.00	-76.3%
3) Other State Revenue		8300-8599	5,683,347.89	5,692,436.00	0.2%
4) Other Local Revenue		8600-8799	152,360.93	91,449.00	-40.0%
5) TOTAL, REVENUES			7,102,518.82	6,083,885.00	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,224,816.43	4,185,635.00	-0.9%
2) Instruction - Related Services	2000-2999		865,800.77	1,177,801.00	36.0%
3) Pupil Services	3000-3999		138,882.60	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		289,268.00	300,000.00	3.7%
8) Plant Services	8000-8999		241,101.37	29,000.00	-88.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,759,869.17	5,692,436.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,342,649.65	391,449.00	-70.8%
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)			1,342,649.65	391,449.00	-70.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,037,912.73	2,380,562.38	129.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,912.73	2,380,562.38	129.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,037,912.73	2,380,562.38	129.4%
2) Ending Balance, June 30 (E + F1e)			2,380,562.38	2,772,011.38	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,247,071.40	2,609,071.40	16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	133,490.98	162,939.98	22.1%
Reserve Account	0000	9780	133,490.98		
Reserve Account	0000	9780		162,939.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	156,234.87	156,234.87
5059	Child Development: ARP California State Preschool Program One-time Stipend	300,000.00	600,000.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	966,810.00	966,810.00
6130	Child Development: Center-Based Reserve Account	745,038.72	745,038.72
9010	Other Restricted Local	78,987.81	140,987.81
Total, Restricted Balance		2,247,071.40	2,609,071.40

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	8,819,648.54	13,569,591.00	53.9%
3) Other State Revenue		8300-8599	1,890,192.94	3,222,970.00	70.5%
4) Other Local Revenue		8600-8799	312,045.19	207,936.00	-33.4%
5) TOTAL, REVENUES			11,021,886.67	17,000,497.00	54.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,488,283.97	2,605,459.00	-25.3%
3) Employee Benefits		3000-3999	1,663,295.28	2,324,243.00	39.7%
4) Books and Supplies		4000-4999	3,025,558.43	3,963,755.00	31.0%
5) Services and Other Operating Expenditures		5000-5999	208,706.31	328,300.00	57.3%
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	313,188.18	216,866.00	-30.8%
9) TOTAL, EXPENDITURES			8,699,032.17	9,438,623.00	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,322,854.50	7,561,874.00	225.5%
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)			2,322,854.50	7,561,874.00	225.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,926,659.20	7,249,513.70	47.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,926,659.20	7,249,513.70	47.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,926,659.20	7,249,513.70	47.1%
2) Ending Balance, June 30 (E + F1e)			7,249,513.70	14,811,387.70	104.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,327,692.94	0.00	-100.0%
Stores		9712	289,573.84	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,474,561.24	14,633,702.02	167.3%
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	157,685.68	177,685.68	12.7%
Equipment Replacement	0000	9780	157,685.68		
Equipment Replacement	0000	9780		177,685.68	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,739,997.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	17,408.70		
c) in Revolving Cash Account		9130	1,327,692.94		
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	1,422,216.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	289,573.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,796,889.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,547,375.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,547,375.88		
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)			7,249,513.70		
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,819,648.54	13,569,591.00	53.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,819,648.54	13,569,591.00	53.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,890,192.94	3,222,970.00	70.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,890,192.94	3,222,970.00	70.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	6,814.94	15,000.00	120.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	134,606.77	65,000.00	-51.7%
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	170,623.48	127,936.00	-25.0%
TOTAL, OTHER LOCAL REVENUE			312,045.19	207,936.00	-33.4%
TOTAL, REVENUES			11,021,886.67	17,000,497.00	54.2%
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	3,070,886.84	2,028,910.00	-33.9%
Classified Supervisors' and Administrators' Salaries		2300	176,767.44	317,255.00	79.5%
Clerical, Technical and Office Salaries		2400	240,629.69	259,294.00	7.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,488,283.97	2,605,459.00	-25.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
PERS		3201-3202	694,157.62	569,944.00	-17.9%
OASDI/Medicare/Alternative		3301-3302	245,489.21	186,844.00	-23.9%
Health and Welfare Benefits		3401-3402	498,051.08	1,337,501.00	168.5%
Unemployment Insurance		3501-3502	16,804.28	10,382.00	-38.2%
Workers' Compensation		3601-3602	131,858.28	107,519.00	-18.5%
OPEB, Allocated		3701-3702	58,434.81	87,553.00	49.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,500.00	24,500.00	32.4%
TOTAL, EMPLOYEE BENEFITS			1,663,295.28	2,324,243.00	39.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	501,174.34	661,200.00	31.9%
Noncapitalized Equipment		4400	41,757.11	45,000.00	7.8%
Food		4700	2,482,626.98	3,257,555.00	31.2%
TOTAL, BOOKS AND SUPPLIES			3,025,558.43	3,963,755.00	31.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,918.66	5,200.00	171.0%
Dues and Memberships		5300	2,215.00	13,500.00	509.5%
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	10,758.60	44,990.00	318.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	204.00	500.00	145.1%
Professional/Consulting Services and Operating Expenditures		5800	192,767.54	261,010.00	35.4%
Communications		5900	842.51	3,100.00	267.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,706.31	328,300.00	57.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	313,188.18	216,866.00	-30.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			313,188.18	216,866.00	-30.8%
TOTAL, EXPENDITURES			8,699,032.17	9,438,623.00	8.5%
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%

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%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,819,648.54	13,569,591.00	53.9%
3) Other State Revenue		8300-8599	1,890,192.94	3,222,970.00	70.5%
4) Other Local Revenue		8600-8799	312,045.19	207,936.00	-33.4%
5) TOTAL, REVENUES			11,021,886.67	17,000,497.00	54.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,385,843.99	9,221,757.00	10.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		313,188.18	216,866.00	-30.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,699,032.17	9,438,623.00	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,322,854.50	7,561,874.00	225.5%
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)			2,322,854.50	7,561,874.00	225.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,926,659.20	7,249,513.70	47.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,926,659.20	7,249,513.70	47.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,926,659.20	7,249,513.70	47.1%
2) Ending Balance, June 30 (E + F1e)			7,249,513.70	14,811,387.70	104.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,327,692.94	0.00	-100.0%
Stores		9712	289,573.84	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,474,561.24	14,633,702.02	167.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	157,685.68	177,685.68	12.7%
Equipment Replacement	0000	9780	157,685.68		
Equipment Replacement	0000	9780		177,685.68	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,347,012.72	11,345,420.50
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	127,548.52	3,288,281.52
Total, Restricted Balance		5,474,561.24	14,633,702.02

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,811.94	1,006,685.52	1,301.8%
5) TOTAL, REVENUES			71,811.94	1,006,685.52	1,301.8%
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	219,052.12	366,000.00	67.1%
5) Services and Other Operating Expenditures		5000-5999	803,318.84	2,046,000.00	154.7%
6) Capital Outlay		6000-6999	180,658.72	271,000.00	50.0%
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			1,203,029.68	2,683,000.00	123.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,131,217.74)	(1,676,314.48)	48.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(131,217.74)	(1,676,314.48)	1,177.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,072,626.48	2,941,408.74	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,072,626.48	2,941,408.74	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,072,626.48	2,941,408.74	-4.3%
2) Ending Balance, June 30 (E + F1e)			2,941,408.74	1,265,094.26	-57.0%
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	2,941,408.74	1,265,094.26	-57.0%
Deferred Maintenance Projects	0000	9780	2,941,408.74		
Deferred Maintenance Projects	0000	9780		1,265,094.26	
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	3,026,308.45		
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	21,762.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,048,070.95		
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	106,662.21		
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			106,662.21		
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)			2,941,408.74		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	71,811.94	1,006,685.52	1,301.8%
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			71,811.94	1,006,685.52	1,301.8%
TOTAL, REVENUES			71,811.94	1,006,685.52	1,301.8%
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	145,672.22	316,000.00	116.9%
Noncapitalized Equipment		4400	73,379.90	50,000.00	-31.9%
TOTAL, BOOKS AND SUPPLIES			219,052.12	366,000.00	67.1%
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	730,288.68	1,975,000.00	170.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,030.16	71,000.00	-2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			803,318.84	2,046,000.00	154.7%
CAPITAL OUTLAY					
Land Improvements		6170	44,350.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	30,247.76	131,000.00	333.1%
Equipment		6400	106,060.96	140,000.00	32.0%
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			180,658.72	271,000.00	50.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,203,029.68	2,683,000.00	123.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,811.94	1,006,685.52	1,301.8%
5) TOTAL, REVENUES			71,811.94	1,006,685.52	1,301.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,203,029.68	2,683,000.00	123.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,203,029.68	2,683,000.00	123.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,131,217.74)	(1,676,314.48)	48.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(131,217.74)	(1,676,314.48)	1,177.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,072,626.48	2,941,408.74	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,072,626.48	2,941,408.74	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,072,626.48	2,941,408.74	-4.3%
2) Ending Balance, June 30 (E + F1e)			2,941,408.74	1,265,094.26	-57.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,941,408.74	1,265,094.26	-57.0%
Deferred Maintenance Projects	0000	9780	2,941,408.74		
Deferred Maintenance Projects	0000	9780		1,265,094.26	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	365,221.41	30,000.00	-91.8%
5) TOTAL, REVENUES			365,221.41	30,000.00	-91.8%
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	12,775.00	14,275.00	11.7%
6) Capital Outlay		6000-6999	7,019,773.19	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,032,548.19	14,275.00	-99.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,667,326.78)	15,725.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,046,313.73	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			7,046,313.73	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,986.95	15,725.00	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,952,352.29	10,331,339.24	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,952,352.29	10,331,339.24	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,952,352.29	10,331,339.24	3.8%
2) Ending Balance, June 30 (E + F1e)			10,331,339.24	10,347,064.24	0.2%
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	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	10,331,339.24	10,347,064.24	0.2%
Measure L Projects	0000	9780	10,331,339.24		
Measure L Projects	0000	9780		10,347,064.24	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,869,819.13		
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	127,110.35		
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			10,996,929.48		
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	665,590.24		
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			665,590.24		
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)			10,331,339.24		
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	365,221.41	30,000.00	-91.8%
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			365,221.41	30,000.00	-91.8%
TOTAL, REVENUES			365,221.41	30,000.00	-91.8%

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	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	12,775.00	14,275.00	11.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,775.00	14,275.00	11.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	12,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,836,284.42	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	170,888.77	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,019,773.19	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,032,548.19	14,275.00	-99.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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	7,046,313.73	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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			7,046,313.73	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)			7,046,313.73	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	365,221.41	30,000.00	-91.8%
5) TOTAL, REVENUES			365,221.41	30,000.00	-91.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,032,548.19	14,275.00	-99.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,032,548.19	14,275.00	-99.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,667,326.78)	15,725.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,046,313.73	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			7,046,313.73	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,986.95	15,725.00	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,952,352.29	10,331,339.24	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,952,352.29	10,331,339.24	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,952,352.29	10,331,339.24	3.8%
2) Ending Balance, June 30 (E + F1e)			10,331,339.24	10,347,064.24	0.2%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,331,339.24	10,347,064.24	0.2%
Measure L Projects	0000	9780	10,331,339.24		
Measure L Projects	0000	9780		10,347,064.24	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,038,721.04	197,803.00	-90.3%
5) TOTAL, REVENUES			2,038,721.04	197,803.00	-90.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	47,500.00	New
5) Services and Other Operating Expenditures		5000-5999	8,250.00	50,000.00	506.1%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,250.00	107,500.00	1,203.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,030,471.04	90,303.00	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,030,471.04	90,303.00	-95.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,054,998.29	7,085,469.33	40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,054,998.29	7,085,469.33	40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,054,998.29	7,085,469.33	40.2%
2) Ending Balance, June 30 (E + F1e)			7,085,469.33	7,175,772.33	1.3%
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	5,275,945.74	5,466,748.74	3.6%
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	1,809,523.59	1,709,023.59	-5.6%
Growth Classroom Furniture/Equipment	0000	9780	1,809,523.59		
Growth Classroom Furniture/Equipment	0000	9780		1,709,023.59	
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	7,027,643.59		
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	57,825.74		
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	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,085,469.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,085,469.33		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	154,865.19	7,000.00	-95.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,883,855.85	190,803.00	-89.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,038,721.04	197,803.00	-90.3%
TOTAL, REVENUES			2,038,721.04	197,803.00	-90.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

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					
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	20,000.00	New
Noncapitalized Equipment		4400	0.00	27,500.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	47,500.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	8,250.00	50,000.00	506.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,250.00	50,000.00	506.1%
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	10,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,000.00	New
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			8,250.00	107,500.00	1,203.0%
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 Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,038,721.04	197,803.00	-90.3%
5) TOTAL, REVENUES			2,038,721.04	197,803.00	-90.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,250.00	107,500.00	1,203.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,250.00	107,500.00	1,203.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,030,471.04	90,303.00	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,030,471.04	90,303.00	-95.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,054,998.29	7,085,469.33	40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,054,998.29	7,085,469.33	40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,054,998.29	7,085,469.33	40.2%
2) Ending Balance, June 30 (E + F1e)			7,085,469.33	7,175,772.33	1.3%
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	5,275,945.74	5,466,748.74	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,809,523.59	1,709,023.59	-5.6%
Growth Classroom Furniture/Equipment	0000	9780	1,809,523.59		
Growth Classroom Furniture/Equipment	0000	9780		1,709,023.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	5,275,945.74	5,466,748.74
Total, Restricted Balance		5,275,945.74	5,466,748.74

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,640.17	27,000.00	-76.7%
5) TOTAL, REVENUES			115,640.17	27,000.00	-76.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	747,773.02	657,000.00	-12.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			747,773.02	657,000.00	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(632,132.85)	(630,000.00)	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(632,132.85)	(630,000.00)	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,123,875.80	3,491,742.95	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,123,875.80	3,491,742.95	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,123,875.80	3,491,742.95	-15.3%
2) Ending Balance, June 30 (E + F1e)			3,491,742.95	2,861,742.95	-18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,625,732.34	1,968,732.34	-25.0%
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	866,010.61	893,010.61	3.1%
Construction Projects	0000	9780	866,010.61		
Construction Projects	0000	9780		893,010.61	
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	3,559,303.25		
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	38,057.72		
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			3,597,360.97		
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	105,618.02		
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			105,618.02		
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)			3,491,742.95		
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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	115,640.17	27,000.00	-76.7%
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			115,640.17	27,000.00	-76.7%
TOTAL, REVENUES			115,640.17	27,000.00	-76.7%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	747,773.02	657,000.00	-12.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			747,773.02	657,000.00	-12.1%
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			747,773.02	657,000.00	-12.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,640.17	27,000.00	-76.7%
5) TOTAL, REVENUES			115,640.17	27,000.00	-76.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		747,773.02	657,000.00	-12.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			747,773.02	657,000.00	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(632,132.85)	(630,000.00)	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(632,132.85)	(630,000.00)	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,123,875.80	3,491,742.95	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,123,875.80	3,491,742.95	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,123,875.80	3,491,742.95	-15.3%
2) Ending Balance, June 30 (E + F1e)			3,491,742.95	2,861,742.95	-18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,625,732.34	1,968,732.34	-25.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	866,010.61	893,010.61	3.1%
Construction Projects	0000	9780	866,010.61		
Construction Projects	0000	9780		893,010.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
7710	State School Facilities Projects	2,625,732.34	1,968,732.34
Total, Restricted Balance		2,625,732.34	1,968,732.34

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	324,052.58	1,110,490.10	242.7%
5) TOTAL, REVENUES			324,052.58	1,110,490.10	242.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	142,110.46	186,000.00	30.9%
5) Services and Other Operating Expenditures		5000-5999	116,205.51	231,900.00	99.6%
6) Capital Outlay		6000-6999	1,881,951.49	2,044,000.00	8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,140,267.46	2,461,900.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,816,214.88)	(1,351,409.90)	-25.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,785.12	(1,351,409.90)	-835.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,534,526.30	6,718,311.42	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,534,526.30	6,718,311.42	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,534,526.30	6,718,311.42	2.8%
2) Ending Balance, June 30 (E + F1e)			6,718,311.42	5,366,901.52	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,669,856.40	1,669,856.40	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	5,048,455.02	3,697,045.12	-26.8%
Construction Projects	0000	9780	5,048,455.02		
Construction Projects	0000	9780		3,697,045.12	
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	6,828,155.71		
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	45,764.13		
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			6,873,919.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	155,608.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			155,608.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,718,311.42		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	154,559.26	1,110,490.10	618.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	169,493.32	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			324,052.58	1,110,490.10	242.7%
TOTAL, REVENUES			324,052.58	1,110,490.10	242.7%
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	80,586.06	86,000.00	6.7%
Noncapitalized Equipment		4400	61,524.40	100,000.00	62.5%
TOTAL, BOOKS AND SUPPLIES			142,110.46	186,000.00	30.9%
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	12,000.00	New
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	116,205.51	219,900.00	89.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			116,205.51	231,900.00	99.6%
CAPITAL OUTLAY					
Land		6100	129,090.70	720,000.00	457.7%
Land Improvements		6170	48,159.84	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,247,372.11	899,000.00	-27.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	457,328.84	425,000.00	-7.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,881,951.49	2,044,000.00	8.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,140,267.46	2,461,900.00	15.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	324,052.58	1,110,490.10	242.7%
5) TOTAL, REVENUES			324,052.58	1,110,490.10	242.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,140,267.46	2,461,900.00	15.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,140,267.46	2,461,900.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,816,214.88)	(1,351,409.90)	-25.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,785.12	(1,351,409.90)	-835.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,534,526.30	6,718,311.42	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,534,526.30	6,718,311.42	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,534,526.30	6,718,311.42	2.8%
2) Ending Balance, June 30 (E + F1e)			6,718,311.42	5,366,901.52	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,669,856.40	1,669,856.40	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,048,455.02	3,697,045.12	-26.8%
Construction Projects	0000	9780	5,048,455.02		
Construction Projects	0000	9780		3,697,045.12	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6230	California Clean Energy Jobs Act	130,841.66	130,841.66
9010	Other Restricted Local	1,539,014.74	1,539,014.74
Total, Restricted Balance		1,669,856.40	1,669,856.40

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	8,430,250.07	New
4) Other Local Revenue		8600-8799	2.46	0.00	-100.0%
5) TOTAL, REVENUES			2.46	8,430,250.07	342,692,992.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,345.00	250.00	-99.9%
6) Capital Outlay		6000-6999	17,494.98	8,430,000.00	48,085.3%
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			303,839.98	8,430,250.00	2,674.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(303,837.52)	.07	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	303,601.64	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			303,601.64	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(235.88)	.07	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	235.93	.05	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			235.93	.05	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235.93	.05	-100.0%
2) Ending Balance, June 30 (E + F1e)			.05	.12	140.0%
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	.05	.12	140.0%
Administrative Fees-Mello Roos & COPs	0000	9780		.12	
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	286,111.75		
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	.05		
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			286,111.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	286,111.75		
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			286,111.75		
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)			.05		
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					
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	8,430,250.07	New
TOTAL, OTHER STATE REVENUE			0.00	8,430,250.07	New
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	2.46	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			2.46	0.00	-100.0%
TOTAL, REVENUES			2.46	8,430,250.07	342,692,992.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	246,111.75	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,233.25	250.00	-99.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			286,345.00	250.00	-99.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	17,494.98	2,500,000.00	14,189.8%
Buildings and Improvements of Buildings		6200	0.00	5,930,000.00	New
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			17,494.98	8,430,000.00	48,085.3%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			303,839.98	8,430,250.00	2,674.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	303,601.64	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			303,601.64	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			303,601.64	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	8,430,250.07	New
4) Other Local Revenue		8600-8799	2.46	0.00	-100.0%
5) TOTAL, REVENUES			2.46	8,430,250.07	342,692,992.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		303,606.73	8,430,000.00	2,676.6%
9) Other Outgo	9000-9999	Except 7600-7699	233.25	250.00	7.2%
10) TOTAL, EXPENDITURES			303,839.98	8,430,250.00	2,674.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(303,837.52)	.07	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	303,601.64	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			303,601.64	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(235.88)	.07	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	235.93	.05	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			235.93	.05	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235.93	.05	-100.0%
2) Ending Balance, June 30 (E + F1e)			.05	.12	140.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	.05	.12	140.0%
Administrative Fees-Mello Roos & COPs	0000	9780		.12	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	47,242.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,671,905.00	0.00	-100.0%
5) TOTAL, REVENUES			7,719,147.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,336,114.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,336,114.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			383,033.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			383,033.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,052,009.00	7,435,042.00	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,052,009.00	7,435,042.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,052,009.00	7,435,042.00	5.4%
2) Ending Balance, June 30 (E + F1e)			7,435,042.00	7,435,042.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	7,435,042.00	7,435,042.00	0.0%
Bond Payments	0000	9780	7,435,042.00		
Bond Payments	0000	9780		7,435,042.00	
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	7,435,042.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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	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			7,435,042.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,435,042.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	47,242.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,242.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,424,537.00	0.00	-100.0%
Unsecured Roll		8612	220,900.00	0.00	-100.0%
Prior Years' Taxes		8613	248,538.00	0.00	-100.0%
Supplemental Taxes		8614	265,827.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	49,700.00	0.00	-100.0%
Interest		8660	73,175.00	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	389,228.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,671,905.00	0.00	-100.0%
TOTAL, REVENUES			7,719,147.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,462,307.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	4,873,807.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,336,114.00	0.00	-100.0%
TOTAL, EXPENDITURES			7,336,114.00	0.00	-100.0%
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%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	47,242.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,671,905.00	0.00	-100.0%
5) TOTAL, REVENUES			7,719,147.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,336,114.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,336,114.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			383,033.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			383,033.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,052,009.00	7,435,042.00	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,052,009.00	7,435,042.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,052,009.00	7,435,042.00	5.4%
2) Ending Balance, June 30 (E + F1e)			7,435,042.00	7,435,042.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,435,042.00	7,435,042.00	0.0%
Bond Payments	0000	9780	7,435,042.00		
Bond Payments	0000	9780		7,435,042.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,094,222.21	504,446.00	-53.9%
5) TOTAL, REVENUES			1,094,222.21	504,446.00	-53.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	796,216.21	1,002,407.00	25.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			796,216.21	1,002,407.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			298,006.00	(497,961.00)	-267.1%
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)			298,006.00	(497,961.00)	-267.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,665,202.28	2,963,208.28	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,665,202.28	2,963,208.28	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,665,202.28	2,963,208.28	11.2%
2) Ending Balance, June 30 (E + F1e)			2,963,208.28	2,465,247.28	-16.8%
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	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	2,963,208.28	2,465,247.28	-16.8%
Debt Payments-Lease Revenue Bonds	0000	9780	2,963,208.28		
Debt Payments-Lease Revenue Bonds	0000	9780		2,465,247.28	
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	2,934,514.84		
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	283.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	28,410.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,963,208.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,963,208.28		
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	988,754.08	480,000.00	-51.5%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	25,254.36	20,000.00	-20.8%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	496.83	600.00	20.8%
Interest		8660	79,716.94	3,846.00	-95.2%
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			1,094,222.21	504,446.00	-53.9%
TOTAL, REVENUES			1,094,222.21	504,446.00	-53.9%
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	0.00	0.0%
Debt Service - Interest		7438	442,830.96	637,407.00	43.9%
Other Debt Service - Principal		7439	353,385.25	365,000.00	3.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			796,216.21	1,002,407.00	25.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, EXPENDITURES			796,216.21	1,002,407.00	25.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,094,222.21	504,446.00	-53.9%
5) TOTAL, REVENUES			1,094,222.21	504,446.00	-53.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	796,216.21	1,002,407.00	25.9%
10) TOTAL, EXPENDITURES			796,216.21	1,002,407.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			298,006.00	(497,961.00)	-267.1%
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)			298,006.00	(497,961.00)	-267.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,665,202.28	2,963,208.28	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,665,202.28	2,963,208.28	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,665,202.28	2,963,208.28	11.2%
2) Ending Balance, June 30 (E + F1e)			2,963,208.28	2,465,247.28	-16.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,963,208.28	2,465,247.28	-16.8%
Debt Payments-Lease Revenue Bonds	0000	9780	2,963,208.28		
Debt Payments-Lease Revenue Bonds	0000	9780		2,465,247.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	.34	0.00	-100.0%
5) TOTAL, REVENUES			.34	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			.34	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 NET POSITION (C + D4)			.34	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11.60	11.94	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11.60	11.94	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11.60	11.94	2.9%
2) Ending Net Position, June 30 (E + F1e)			11.94	11.94	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	11.94	11.94	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			11.94		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			11.94		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			.34	0.00	-100.0%
TOTAL, REVENUES			.34	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	.34	0.00	-100.0%
5) TOTAL, REVENUES			.34	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			.34	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 NET POSITION (C + D4)			.34	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11.60	11.94	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11.60	11.94	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11.60	11.94	2.9%
2) Ending Net Position, June 30 (E + F1e)			11.94	11.94	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	11.94	11.94	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,153.77	190.00	-91.2%
5) TOTAL, REVENUES			2,153.77	190.00	-91.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,310.00	5,700.00	72.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,310.00	5,700.00	72.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,156.23)	(5,510.00)	376.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,156.23)	(5,510.00)	376.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,731.73	88,575.50	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,731.73	88,575.50	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,731.73	88,575.50	-1.3%
2) Ending Balance, June 30 (E + F1e)			88,575.50	83,065.50	-6.2%
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	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	88,575.50	83,065.50	-6.2%
Debt Payments COPs	0000	9780	88,575.50		
Debt Payments COPs	0000	9780		83,065.50	
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	74,396.84		
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	13,436.77		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	741.89		
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			88,575.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			88,575.50		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2,153.77	190.00	-91.2%
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%
TOTAL, OTHER LOCAL REVENUE			2,153.77	190.00	-91.2%
TOTAL, REVENUES			2,153.77	190.00	-91.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	3,310.00	5,450.00	64.7%
Other Debt Service - Principal		7439	0.00	250.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,310.00	5,700.00	72.2%
TOTAL, EXPENDITURES			3,310.00	5,700.00	72.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
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%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,153.77	190.00	-91.2%
5) TOTAL, REVENUES			2,153.77	190.00	-91.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,310.00	5,700.00	72.2%
10) TOTAL, EXPENDITURES			3,310.00	5,700.00	72.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,156.23)	(5,510.00)	376.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,156.23)	(5,510.00)	376.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,731.73	88,575.50	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,731.73	88,575.50	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,731.73	88,575.50	-1.3%
2) Ending Balance, June 30 (E + F1e)			88,575.50	83,065.50	-6.2%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	88,575.50	83,065.50	-6.2%
Debt Payments COPs	0000	9780	88,575.50		
Debt Payments COPs	0000	9780		83,065.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	300,289.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			300,289.16		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	300,289.16		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			300,289.16		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

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

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,073.48	13,073.48	12,133.40	12,477.12	12,477.12	12,477.12
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)	13,073.48	13,073.48	12,133.40	12,477.12	12,477.12	12,477.12
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,073.48	13,073.48	12,133.40	12,477.12	12,477.12	12,477.12
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

19 64667 0000000
Form CEA
D8ANRSUNTU(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	88,662,937.95	301	0.00	303	88,662,937.95	305	0.00	424,686.00	307	88,238,251.95	309
2000 - Classified Salaries	40,764,899.90	311	170,072.72	313	40,594,827.18	315	2,268,867.96	3,772,179.00	317	36,822,648.18	319
3000 - Employee Benefits	55,903,360.04	321	1,115,941.74	323	54,787,418.30	325	598,365.47	4,913,752.00	327	49,873,666.30	329
4000 - Books, Supplies Equip Replace. (6500)	12,806,808.23	331	200,526.79	333	12,606,281.44	335	75,409.54	3,734,331.00	337	8,871,950.44	339
5000 - Services. . & 7300 - Indirect Costs	36,148,974.67	341	139,858.81	343	36,009,115.86	345	10,159,373.44	29,163,111.00	347	6,846,004.86	349
TOTAL					232,660,580.73	365	TOTAL			190,652,521.73	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	171,521.21

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	120,084,470.65	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	145,379.62	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.	120,084,470.65	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.	62.99%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	62.99%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	190,652,521.73	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

All Resources with no instructional salaries and benefits are excluded, such as one time federal and state

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	2,692,865.87		1,951,072.91	4,643,938.78
2. State Lottery Revenue	8560	2,567,986.83		1,337,534.53	3,905,521.36
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,260,852.70	0.00	3,288,607.44	8,549,460.14
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	2,061,214.56		0.00	2,061,214.56
3. Employee Benefits	3000-3999	503,398.97		0.00	503,398.97
4. Books and Supplies	4000-4999	3,373.01		0.00	3,373.01
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			29,212.20	29,212.20
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)		2,567,986.54	0.00	29,212.20	2,597,198.74
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,692,866.16	0.00	3,259,395.24	5,952,261.40
D. COMMENTS:					
Purchase of library books and instructional material					

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.

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA 2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2021-22 Actual			2022-23 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	108,064,387.64		108,064,387.64			117,513,326.97
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,929.70		12,929.70			13,073.48
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
B. CURRENT YEAR GANN ADA 2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	2022-23 P2 Report			2023-24 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	13,073.48		13,073.48	12,477.12		12,477.12
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			13,073.48			12,477.12
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2022-23 Actual			2023-24 Budget		
1. Homeowners' Exemption (Object 8021)	25,692.51		25,692.51	23,695.00		23,695.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	6,028,753.17		6,028,753.17	4,941,108.00		4,941,108.00
5. Unsecured Roll Taxes (Object 8042)	173,558.75		173,558.75	162,324.00		162,324.00
6. Prior Years' Taxes (Object 8043)	398,356.77		398,356.77	109,235.00		109,235.00
7. Supplemental Taxes (Object 8044)	959,823.27		959,823.27	833,910.00		833,910.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	12,972,623.65		12,972,623.65	9,504,416.00		9,504,416.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	14,322.75		14,322.75	10,433.00		10,433.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,416,460.11		5,416,460.11	1,926,800.00		1,926,800.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	25,989,590.98	0.00	25,989,590.98	17,511,921.00	0.00	17,511,921.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	25,989,590.98	0.00	25,989,590.98	17,511,921.00	0.00	17,511,921.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,868,888.77			2,030,997.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,033,714.22		8,033,714.22	9,448,020.00		9,448,020.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	8,033,714.22	0.00	9,902,602.99	9,448,020.00	0.00	11,479,017.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	164,568,086.00		164,568,086.00	178,422,901.00		178,422,901.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	687,068.00		687,068.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	165,255,154.00	0.00	165,255,154.00	178,422,901.00	0.00	178,422,901.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	319,961,992.79		319,961,992.79	254,471,365.63		254,471,365.63
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,792,357.09		2,792,357.09	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			108,064,387.64			117,513,326.97
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0111			0.9544
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			117,513,326.97			117,134,388.80
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			25,989,590.98			17,511,921.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,568,817.60			1,497,254.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			101,426,338.98			111,101,484.80
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			101,426,338.98			111,101,484.80
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,121,768.09			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			27,111,359.07			17,511,921.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			100,304,570.89			111,101,484.80
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			27,111,359.07			
b. State Subventions (Line D8)			100,304,570.89			
c. Less: Excluded Appropriations (Line C23)			9,902,602.99			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			117,513,326.97			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			117,513,326.97			117,134,388.80
12. Appropriations Subject to the Limit (Line D9d)			117,513,326.97			

[illegible]

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

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	245,838,167.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	39,814,187.41
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,480,090.73
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,176,335.23
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,303,601.64
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,960,027.60
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)				200,063,952.24
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)				13,073.48
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,303.04

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.)	170,679,439.02	13,966.42
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)	170,679,439.02	13,966.42
B. Required effort (Line A.2 times 90%)	153,611,495.12	12,569.78
C. Current year expenditures (Line I.E and Line II.B)	200,063,952.24	15,303.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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) 7,833,215.15
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. 0.00
 - 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.

Not Applicable

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) 176,409,069.83

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.44%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 9,208,909.37
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,495,575.74

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,009,570.60
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)	13,714,055.71
9. Carry-Forward Adjustment (Part IV, Line F)	612,819.48
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,326,875.19
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	138,323,025.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,263,572.03
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	26,094,178.90
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,086.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	473,193.30
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,709,412.91
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	628,878.28
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	737,842.49
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)	272,393.88
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)	21,728,505.97
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)	282,834.61
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,264,568.47
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,903,217.01
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)	223,689,709.17
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)	6.13%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.40%

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)	13,714,055.71
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(664,088.40)
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 (5.56%) times Part III, Line B19); zero if negative	612,819.48
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.56%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	612,819.48
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	612,819.48

Approved
indirect
cost rate: 5.56%

Highest
rate used
in any
program: 5.56%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,941,477.20	274,736.00	5.56%
01	3060	5,636.12	313.00	5.55%
01	3182	295,672.50	16,439.00	5.56%
01	3212	9,592,759.10	533,152.00	5.56%
01	3213	5,805,586.11	292,958.54	5.05%
01	4035	717,611.88	39,899.00	5.56%
01	4124	111,719.01	4,100.00	3.67%
01	4127	76,806.80	4,270.00	5.56%
01	4203	560,675.39	31,173.00	5.56%
01	5630	19,192.37	1,067.00	5.56%
01	5632	63,060.34	3,500.00	5.55%
01	5634	102,919.35	5,722.00	5.56%
01	6010	429,454.85	18,684.94	4.35%
01	6536	145,172.63	930.91	0.64%
12	5058	32,447.13	1,703.00	5.25%
12	6105	5,178,318.19	287,565.00	5.55%
13	5310	5,877,857.57	313,188.18	5.33%

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	77,084,684.00	838,078.00	77,922,762.00		2,518,967.00	75,403,795.00	2,518,967.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,148,662.00	(467,508.00)	6,681,154.00		372,582.00	6,308,572.00	372,582.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,562,500.00	8,969,365.00	11,531,865.00		630,500.00	10,901,365.00	630,498.00
Net Pension Liability	175,369,969.00	(71,201,961.00)	104,168,008.00			104,168,008.00	
Total/Net OPEB Liability	51,463,562.00	(4,030,841.00)	47,432,721.00		0.00	47,432,721.00	
Compensated Absences Payable	3,993,638.00	(3,006,514.00)	987,124.00	60,000.00		1,047,124.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	317,623,015.00	(68,899,381.00)	248,723,634.00	60,000.00	3,522,049.00	245,261,585.00	3,522,047.00
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	9,507,508.00		9,507,508.00	0.00	0.00	9,507,508.00
Work in Progress	20,225,701.00		20,225,701.00	9,699,185.00	11,554,247.00	18,370,639.00
Total capital assets not being depreciated	29,733,209.00	0.00	29,733,209.00	9,699,185.00	11,554,247.00	27,878,147.00
Capital assets being depreciated:						
Land Improvements	22,550,587.00		22,550,587.00	275,760.00		22,826,347.00
Buildings	216,714,103.00		216,714,103.00	11,852,367.00		228,566,470.00
Equipment	30,647,108.00		30,647,108.00	6,737,290.00		37,384,398.00
Total capital assets being depreciated	269,911,798.00	0.00	269,911,798.00	18,865,417.00	0.00	288,777,215.00
Accumulated Depreciation for:						
Land Improvements	(15,867,072.00)		(15,867,072.00)	(773,719.00)		(16,640,791.00)
Buildings	(92,835,011.00)		(92,835,011.00)	(4,518,403.00)		(97,353,414.00)
Equipment	(25,275,724.00)		(25,275,724.00)	(904,290.00)		(26,180,014.00)
Total accumulated depreciation	(133,977,807.00)	0.00	(133,977,807.00)	(6,196,412.00)	0.00	(140,174,219.00)
Total capital assets being depreciated, net excluding lease and subscription assets	135,933,991.00	0.00	135,933,991.00	12,669,005.00	0.00	148,602,996.00
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	165,667,200.00	0.00	165,667,200.00	22,368,190.00	11,554,247.00	176,481,143.00
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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	1,422,056.48	517,326.45	1,939,382.93	117,600.10		2,056,983.03
1110	Regular Education, K-12	120,992,062.06	41,396,247.05	162,388,309.11	9,846,884.97		172,235,194.08
3100	Alternative Schools	47,276.23	0.00	47,276.23	2,866.73		50,142.96
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	3,422,727.03	1,272,329.60	4,695,056.63	284,698.34		4,979,754.97
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,632,299.18	329,968.00	1,962,267.18	118,987.75		2,081,254.93
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	1,585,254.09	0.00	1,585,254.09	96,126.47		1,681,380.56
4850	Migrant Education	5,636.12	0.00	5,636.12	341.76		5,977.88
5000-5999	Special Education	42,799,832.58	6,716,792.80	49,516,625.38	3,002,583.85		52,519,209.23
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	594.83	0.00	594.83	36.07		630.90
8500	Child Care and Development Services	1,479,495.90	0.00	1,479,495.90	89,713.51		1,569,209.41
Other Costs							
----	Food Services					674,880.99	674,880.99
----	Enterprise					1,709,412.91	1,709,412.91
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					4,589,521.14	4,589,521.14
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,375,620.56	1,375,620.56	911,449.87		2,287,070.43
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(602,456.18)		(602,456.18)
----	Total General Fund and Charter Schools Funds Expenditures	173,387,234.50	51,608,284.46	224,995,518.96	13,868,833.24	6,973,815.04	245,838,167.24

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	1,310,847.09	0.00	3,861.72	85,623.44	3,238.99	0.00	0.00			18,485.24	0.00	1,422,056.48
	1110 Regular Education, K-12	120,983,740.82	0.00	151.98	83.26	0.00	0.00	8,086.00			0.00	0.00	120,992,062.06
	3100 Alternative Schools	47,276.23	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	47,276.23
	3200 Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3300 Independent Study Centers	3,011,115.89	0.00	0.00	411,611.14	0.00	0.00	0.00			0.00	0.00	3,422,727.03
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3550 Community Day Schools	1,119,054.17	0.00	0.00	513,245.01	0.00	0.00	0.00			0.00	0.00	1,632,299.18
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	1,347,869.97	192,342.37	45,041.75	0.00	0.00	0.00	0.00			0.00	0.00	1,585,254.09
	4850 Migrant Education	5,636.12	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	5,636.12
	5000-5999 Special Education	23,049,022.61	2,233,528.59	144,530.90	686,217.07	10,256,258.25	6,418,564.93	0.00			11,710.23	0.00	42,799,832.58
	6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		594.83	0.00	0.00	0.00	594.83
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		1,479,495.90	0.00	0.00	0.00	1,479,495.90
Total Direct Charged Costs		150,874,562.90	2,425,870.96	193,586.35	1,696,779.92	10,259,497.24	6,418,564.93	8,086.00	1,480,090.73	0.00	30,195.47	0.00	173,387,234.50

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	208,665.54	160,614.16	148,046.75	517,326.45
1110	Regular Education, K-12	21,367,351.22	18,695,488.07	1,333,407.76	41,396,247.05
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	709,462.83	546,088.14	16,778.63	1,272,329.60
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	166,932.43	128,491.33	34,544.24	329,968.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,589,047.28	2,762,563.53	365,181.99	6,716,792.80
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	415,436.07	931,562.12	28,622.37	1,375,620.56
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		26,456,895.37	23,224,807.35	1,926,581.74	51,608,284.46

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)	628,878.28
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,049,187.55
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,793,223.60
5	Total Central Administration Costs in General Fund and Charter Schools Funds	14,471,289.43
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	173,387,234.50
2	Total Allocated Costs (from Form PCR, Column 2, Total)	51,608,284.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	224,995,518.96
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,269,563.47
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,385,843.99
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,655,407.46
D.	Total Direct Charged and Allocated Costs (B3 + C5)	238,650,926.42
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.06%

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)	674,880.99				674,880.99
Enterprise (Objects 1000-5999, 6400-6920)		1,709,412.91			1,709,412.91
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				4,589,521.14	4,589,521.14
Total Other Costs	674,880.99	1,709,412.91	0.00	4,589,521.14	6,973,815.04

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,594,133.65	1,211,947.33	15,508,287.46	8,142,526.92	23,224,807.35	0.00	1,926,581.75
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten	5.00	5.00	5.00	5.00	5.00		150.00
1110 Regular Education, K-12	512.00	512.00	512.00	512.00	582.00		1,351.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers	17.00	17.00	17.00	17.00	17.00		17.00
3400 Opportunity Schools							
3550 Community Day Schools	4.00	4.00	4.00	4.00	4.00		35.00
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	86.00	86.00	86.00	86.00	86.00		370.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)		29.00		29.00	29.00		29.00
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	624.00	653.00	624.00	653.00	723.00	0.00	1,952.00

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Antelope Valley (DA)			
Date allocation plan approved by SELPA governance: 4/27/2023			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	47,841,269.00	47,841,269.00	0.00%
2. Local Special Education Property Taxes	3,628,385.00	3,628,385.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	51,469,654.00	51,469,654.00	0.00%
B. Program Specialist/Regionalized Services Apportionment	1,246,046.00	1,246,046.00	0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	1,356,708.00	1,356,708.00	0.00%
E. Out of Home Care Apportionment	1,936,756.00	1,936,756.00	0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	56,009,164.00	56,009,164.00	0.00%
I. Mental Health Apportionment	5,676,827.00		-100.00%
J. Federal IDEA Local Assistance Grants - Preschool	0.00	0.00	0.00%
K. Federal IDEA - Section 619 Preschool	450,872.00	450,872.00	0.00%
L. Other Federal Discretionary Grants	18,746,409.00	18,746,409.00	0.00%
M. Other Adjustments	7,755,854.00	13,432,681.00	73.19%
N. Total SELPA Revenues (Sum lines H through M)	88,639,126.00	88,639,126.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Palmdale Elementary (DA00)	25,364,224.16	25,364,224.16	0.0%
Antelope Valley Union High (DA01)	27,928,248.91	27,928,248.91	0.0%
Eastside Union Elementary (DA02)	3,403,557.70	3,403,557.70	0.0%
Hughes-Elizabeth Lakes Union Elementary (DA03)	168,875.05	168,875.05	0.0%
Keppel Union Elementary (DA04)	2,826,411.13	2,826,411.13	0.0%
Lancaster Elementary (DA05)	15,864,562.14	15,864,562.14	0.0%
Westside Union Elementary (DA08)	9,986,621.56	9,986,621.56	0.0%
Wilsona Elementary (DA09)	1,402,245.40	1,402,245.40	0.0%
Gorman Joint (DA10)	66,991.82	66,991.82	0.0%
Acton-Agua Dulce Unified (DA11)	1,627,388.13	1,627,388.13	0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	88,639,126.00	88,639,126.00	0.00%
Preparer Name: ALMA BENITEZ			
Title: ACCOUNTING/DATA TECHNICIAN			
Phone: (661) 948-4661			

Lancaster Elementary
Los Angeles County

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

19 64667 0000000
Form SEAS
D8ANRSUNTU(2022-23)

Current LEA:	19-64667-0000000 Lancaster Elementary	
Selected SELPA:	DA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
DA	Antelope Valley	4/27/2023

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

19 64667 0000000
Report SEMA
D8ANRSUNTU(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									2,212.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	682,426.98	0.00	0.00	0.00	172,274.43	16,279,401.28		17,134,102.69
2000-2999	Classified Salaries	547,262.92	0.00	0.00	0.00	35,244.45	5,418,032.27		6,000,539.64
3000-3999	Employee Benefits	568,534.57	0.00	0.00	0.00	76,030.82	8,711,232.34		9,355,797.73
4000-4999	Books and Supplies	36,491.55	0.00	0.00	0.00	61,298.95	179,881.58		277,672.08
5000-5999	Services and Other Operating Expenditures	143,148.29	0.00	0.00	0.00	10,865.00	9,864,977.46		10,018,990.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	12,729.69		12,729.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,977,864.31	0.00	0.00	0.00	355,713.65	40,466,254.62	0.00	42,799,832.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	930.91		930.91
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	6,716,792.81							6,716,792.81
	Total Indirect Costs and PCR Allocations	6,716,792.81	0.00	0.00	0.00	0.00	930.91	0.00	6,717,723.72
	TOTAL COSTS	8,694,657.12	0.00	0.00	0.00	355,713.65	40,467,185.53	0.00	49,517,556.30
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	36,346.98	0.00	0.00	0.00	13,922.01	1,903,800.40		1,954,069.39
2000-2999	Classified Salaries	212,030.02	0.00	0.00	0.00	35,244.45	815,469.04		1,062,743.51
3000-3999	Employee Benefits	144,669.32	0.00	0.00	0.00	29,118.79	879,880.51		1,053,668.62
4000-4999	Books and Supplies	20,662.53	0.00	0.00	0.00	61,298.95	12,521.83		94,483.31
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,198.25	435,291.76		437,490.01
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	413,708.85	0.00	0.00	0.00	141,782.45	4,046,963.54	0.00	4,602,454.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	413,708.85	0.00	0.00	0.00	141,782.45	4,046,963.54	0.00	4,602,454.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,602,454.84
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	646,080.00	0.00	0.00	0.00	158,352.42	14,375,600.88		15,180,033.30

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

19 64667 0000000
Report SEMA
D8ANRSUNTU(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	335,232.90	0.00	0.00	0.00	0.00	4,602,563.23		4,937,796.13
3000-3999	Employee Benefits	423,865.25	0.00	0.00	0.00	46,912.03	7,831,351.83		8,302,129.11
4000-4999	Books and Supplies	15,829.02	0.00	0.00	0.00	0.00	167,359.75		183,188.77
5000-5999	Services and Other Operating Expenditures	143,148.29	0.00	0.00	0.00	8,666.75	9,429,685.70		9,581,500.74
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	12,729.69		12,729.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,564,155.46	0.00	0.00	0.00	213,931.20	36,419,291.08	0.00	38,197,377.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	930.91		930.91
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	6,716,792.81							6,716,792.81
	Total Indirect Costs and PCR Allocations	6,716,792.81	0.00	0.00	0.00	0.00	930.91	0.00	6,717,723.72
	TOTAL BEFORE OBJECT 8980	8,280,948.27	0.00	0.00	0.00	213,931.20	36,420,221.99	0.00	44,915,101.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								44,915,101.46
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	99.00		99.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	99.00	0.00	99.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	99.00	0.00	99.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								24,650,386.92
	TOTAL COSTS								24,650,485.92

* 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)

19 64667 0000000
Report SEMA
D8ANRSUNTU(2022-23)

2021-22 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	36,450,016.14	20,683,088.91
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)	36,450,016.14	20,683,088.91

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	2,100.00
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)	2,100.00

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

19 64667 0000000
Report SEMA
D8ANRSUNTU(2022-23)

SELPA: Antelope Valley (DA)

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:

SECTION 3

Column A

Column B

Column C

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

19 64667 0000000
Report SEMA
D8ANRSUNTU(2022-23)

SELPA: Antelope Valley (DA)

	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	49,517,556.30		
b. Less: Expenditures paid from federal sources	4,602,454.84		
c. Expenditures paid from state and local sources	44,915,101.46	36,450,016.14	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		36,450,016.14	
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	44,915,101.46	36,450,016.14	8,465,085.32
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 FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	49,517,556.30		
b. Less: Expenditures paid from federal sources	4,602,454.84		
c. Expenditures paid from state and local sources	44,915,101.46	36,450,016.14	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		36,450,016.14	
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	44,915,101.46	36,450,016.14	
d. Special education unduplicated pupil count	2,212.00	2,100.00	
e. Per capita state and local expenditures (A2c/A2d)	20,305.20	17,357.15	2,948.05
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

Actual
Comparison
Year

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

19 64667 0000000
Report SEMA
D8ANRSUNTU(2022-23)

SELPA: Antelope Valley (DA)

	FY 2022-23	FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	24,650,485.92	24,942,401.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,942,401.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,650,485.92	24,942,401.41	(291,915.49)

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 FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	24,650,485.92	24,942,401.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		24,942,401.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,650,485.92	24,942,401.41	
b. Special education unduplicated pupil count	2,212.00	2,015.00	
c. Per capita local expenditures(B2a/ B2b)	11,143.98	12,378.36	(1,234.38)

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.

Maria Isabel Alatorre

Contact Name

Director of Fiscal Services

Title

661-948-4661 Ext 111

Telephone Number

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Email Address

SELPA: Antelope Valley (DA)

Object Code	Description	Palmdale Elementary (DA00)	Antelope Valley Union High (DA01)	Eastside Union Elementary (DA02)	Hughes-Elizabeth Lakes Union Elementary (DA03)	Keppel Union Elementary (DA04)	Lancaster Elementary (DA05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: Antelope Valley (DA)

Object Code	Description	Palmdale Elementary (DA00)	Antelope Valley Union High (DA01)	Eastside Union Elementary (DA02)	Hughes-Elizabeth Lakes Union Elementary (DA03)	Keppel Union Elementary (DA04)	Lancaster Elementary (DA05)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Antelope Valley (DA)

Object Code	Description	Westside Union Elementary (DA08)	Wilsona Elementary (DA09)	Gorman Joint (DA10)	Acton-Agua Dulce Unified (DA11)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						0.00

SELPA: Antelope Valley (DA)

Object Code	Description	Westside Union Elementary (DA08)	Wilsona Elementary (DA09)	Gorman Joint (DA10)	Acton-Agua Dulce Unified (DA11)	Adjustments*	Total
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)					0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,212.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	648,020.00	0.00	0.00	0.00	11,122.00	16,939,618.00		17,598,760.00
2000-2999	Classified Salaries	552,727.00	0.00	0.00	0.00	35,074.00	6,817,685.00		7,405,486.00
3000-3999	Employee Benefits	593,719.00	0.00	0.00	0.00	41,362.00	10,703,209.00		11,338,290.00
4000-4999	Books and Supplies	46,451.00	0.00	0.00	0.00	113,641.00	74,412.00		234,504.00
5000-5999	Services and Other Operating Expenditures	186,258.00	0.00	0.00	0.00	1,486.00	7,400,546.00		7,588,290.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,027,175.00	0.00	0.00	0.00	202,685.00	41,935,470.00	0.00	44,165,330.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	2,027,175.00	0.00	0.00	0.00	202,685.00	41,935,470.00	0.00	44,165,330.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	621,046.00	0.00	0.00	0.00	0.00	16,420,083.00		17,041,129.00
2000-2999	Classified Salaries	460,513.00	0.00	0.00	0.00	0.00	5,808,958.00		6,269,471.00
3000-3999	Employee Benefits	505,107.00	0.00	0.00	0.00	0.00	9,370,644.00		9,875,751.00
4000-4999	Books and Supplies	46,451.00	0.00	0.00	0.00	0.00	51,870.00		98,321.00
5000-5999	Services and Other Operating Expenditures	186,258.00	0.00	0.00	0.00	0.00	7,368,312.00		7,554,570.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,819,375.00	0.00	0.00	0.00	0.00	39,019,867.00	0.00	40,839,242.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,819,375.00	0.00	0.00	0.00	0.00	39,019,867.00	0.00	40,839,242.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								40,839,242.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	202,971.00		202,971.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	63,361.00		63,361.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	77,138.00		77,138.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	343,470.00	0.00	343,470.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	343,470.00	0.00	343,470.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								33,910,745.00
	TOTAL COSTS								34,254,215.00

* 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
	UNDULICATED PUPIL COUNT									2,212.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	682,426.98	0.00	0.00	0.00	172,274.43	16,279,401.28	0.00		17,134,102.69
2000-2999	Classified Salaries	547,262.92	0.00	0.00	0.00	35,244.45	5,418,032.27	0.00		6,000,539.64
3000-3999	Employee Benefits	568,534.57	0.00	0.00	0.00	76,030.82	8,711,232.34	0.00		9,355,797.73
4000-4999	Books and Supplies	36,491.55	0.00	0.00	0.00	61,298.95	179,881.58	0.00		277,672.08
5000-5999	Services and Other Operating Expenditures	143,148.29	0.00	0.00	0.00	10,865.00	9,864,977.46	0.00		10,018,990.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	12,729.69	0.00		12,729.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,977,864.31	0.00	0.00	0.00	355,713.65	40,466,254.62	0.00	0.00	42,799,832.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	930.91	0.00		930.91
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)	6,716,792.81								6,716,792.81
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	930.91	0.00	0.00	930.91
	TOTAL COSTS	1,977,864.31	0.00	0.00	0.00	355,713.65	40,467,185.53	0.00	0.00	42,800,763.49
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	36,346.98	0.00	0.00	0.00	13,922.01	1,903,800.40	0.00		1,954,069.39
2000-2999	Classified Salaries	212,030.02	0.00	0.00	0.00	35,244.45	815,469.04	0.00		1,062,743.51
3000-3999	Employee Benefits	144,669.32	0.00	0.00	0.00	29,118.79	879,880.51	0.00		1,053,668.62
4000-4999	Books and Supplies	20,662.53	0.00	0.00	0.00	61,298.95	12,521.83	0.00		94,483.31
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,198.25	435,291.76	0.00		437,490.01
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	413,708.85	0.00	0.00	0.00	141,782.45	4,046,963.54	0.00	0.00	4,602,454.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	413,708.85	0.00	0.00	0.00	141,782.45	4,046,963.54	0.00	0.00	4,602,454.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									4,602,454.84

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	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	646,080.00	0.00	0.00	0.00	158,352.42	14,375,600.88	0.00		15,180,033.30
2000-2999	Classified Salaries	335,232.90	0.00	0.00	0.00	0.00	4,602,563.23	0.00		4,937,796.13
3000-3999	Employee Benefits	423,865.25	0.00	0.00	0.00	46,912.03	7,831,351.83	0.00		8,302,129.11
4000-4999	Books and Supplies	15,829.02	0.00	0.00	0.00	0.00	167,359.75	0.00		183,188.77
5000-5999	Services and Other Operating Expenditures	143,148.29	0.00	0.00	0.00	8,666.75	9,429,685.70	0.00		9,581,500.74
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	12,729.69	0.00		12,729.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,564,155.46	0.00	0.00	0.00	213,931.20	36,419,291.08	0.00	0.00	38,197,377.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	930.91	0.00		930.91
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)	6,716,792.81								6,716,792.81
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	930.91	0.00	0.00	930.91
	TOTAL BEFORE OBJECT 8980	1,564,155.46	0.00	0.00	0.00	213,931.20	36,420,221.99	0.00	0.00	38,198,308.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									38,198,308.65
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	99.00	0.00		99.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	99.00	0.00	0.00	99.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	99.00	0.00	0.00	99.00

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

19 64667 0000000
Report SEMB
D8ANRSUNTU(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									24,650,386.92
	TOTAL COSTS									24,650,485.92

* 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)

19 64667 0000000
Report SEMB
D8ANRSUNTU(2022-23)

SELPA: **Antelope Valley (DA)**

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

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

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

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

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

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

19 64667 0000000
Report SEMB
D8ANRSUNTU(2022-23)

SELPA: Antelope Valley (DA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
44,165,330.00		
3,326,088.00		
40,839,242.00	44,915,101.46	
	(6,716,792.81)	
	38,198,308.65	
	0.00	
	0.00	
40,839,242.00	38,198,308.65	2,640,933.35

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

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)

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

Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
44,165,330.00		
3,326,088.00		
40,839,242.00	44,915,101.48	
	(6,716,792.81)	
	38,198,308.67	
	0.00	
	0.00	
40,839,242.00	38,198,308.67	
2,212.00	2,212.00	
18,462.59	17,268.67	1,193.91

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2023-24	FY 2020-21	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	34,254,215.00	24,942,401.41	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,942,401.41	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	34,254,215.00	24,942,401.41	9,311,813.59
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			
		Budget	Comparison Year	
		FY 2023-24	2020-21	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 per capita local expenditures			
a.	Expenditures paid from local sources	34,254,215.00	24,942,401.41	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,942,401.41	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	34,254,215.00	24,942,401.41	
b.	Special education unduplicated pupil count	2,212.00	2,015.00	
c.	Per capita local expenditures (B2a/B2b)	15,485.63	12,378.36	3,107.27
	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 .			

661-948-4661 Ext 111

Telephone Number

alatorrem@lancsd.org

Email Address

SELPA: Antelope Valley (DA)

Object Code	Description	Palmdale Elementary (DA00)	Antelope Valley Union High (DA01)	Eastside Union Elementary (DA02)	Hughes-Elizabeth Lakes Union Elementary (DA03)	Keppel Union Elementary (DA04)	Lancaster Elementary (DA05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Antelope Valley (DA)

Object Code	Description	Palmdale Elementary (DA00)	Antelope Valley Union High (DA01)	Eastside Union Elementary (DA02)	Hughes-Elizabeth Lakes Union Elementary (DA03)	Keppel Union Elementary (DA04)	Lancaster Elementary (DA05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Antelope Valley (DA)

Object Code	Description	Westside Union Elementary (DA08)	Wilsona Elementary (DA09)	Gorman Joint (DA10)	Acton-Agua Dulce Unified (DA11)	Adjustments*	Total
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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

SELPA: Antelope Valley (DA)

Object Code	Description	Westside Union Elementary (DA08)	Wilsona Elementary (DA09)	Gorman Joint (DA10)	Acton-Agua Dulce Unified (DA11)	Adjustments*	Total
BUDGET - Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							0.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(204.00)	0.00	(602,456.18)				
Other Sources/Uses Detail					0.00	3,303,601.64		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	289,268.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	204.00	0.00	313,188.18	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					303,601.64	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	204.00	(204.00)	602,456.18	(602,456.18)	3,303,601.64	3,303,601.64	0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource Function Object				Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
Assets			Funds 01-57, except where indicated							
Cash			9110-9140	144,758,712.11	69,723.70	6,884,999.99	7,085,099.17	3,026,308.45	10,869,819.13	7,027,643.59
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	28,632,056.51	0.00	806,807.68	1,422,216.57	21,762.50	127,110.35	57,825.74
Due from Other Funds			9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores			9320	0.00	0.00	0.00	289,573.84	0.00	0.00	0.00
Prepays			9330	111,084.77	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	50,237.97	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization - Subscription Assets			9475							

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource Function Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
Deferred Outflows of Resources - pensions only							
Deferred Outflows of Resources - OPEB only							
Deferred Outflows of Resources - other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities							
Accounts Payable and Other Current Liabilities	12,010,908.39	0.00	2,088,531.48	1,547,375.88	106,662.21	665,590.24	0.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	5,339,611.96	0.00	3,222,713.81	0.00	0.00	0.00	0.00
Subscription Liability							
General Obligation Bonds Payable							
State School Building Loan Payable							
Net Pension Liability (Asset)							
Total/Net OPEB Liability							
Compensated Absences Payable							
COPs Payable							
Leases Payable							
Lease Revenue Bonds Payable							
Other General Long-Term Debt							
Deferred Inflows of Resources - pensions only							
Deferred Inflows of Resources - OPEB only							
Deferred Inflows of Resources - other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position	156,201,571.01	69,723.70	2,380,562.38	7,249,513.70	2,941,408.74	10,331,339.24	7,085,469.33

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	23,430,820.99	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	2,558,769.99	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	169,960,107.02	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999	8660-8662	2,792,357.09	0.00	90,360.93	118,025.26	71,811.94	365,221.41	154,865.19
Interagency Revenues	0000-1999	8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8676, 8678-8710	896,049.51	0.00	0.00	0.00	0.00	0.00	0.00
Program Revenues									
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	1,685.00	0.00	0.00	6,814.94	0.00	0.00	1,883,855.85
Operating Grants and Contributions	6200, 7710	8290, 8587, 8699	120,322,203.19	358,153.76	7,012,157.89	10,897,046.47	0.00	0.00	0.00
	2000- 6199, 6201- 7709, 7711-9999	8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,							
		8780-8799							
Capital Grants and Contributions	0000- 7709, 7711-9999	8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710	8545, 8660-8662							
	6200	8590, 8660-8662							

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
Expenditures									
Instruction	1000-1999	1000-7999	150,874,562.90	0.00	4,224,816.43	0.00	0.00	0.00	0.00
Instruction - Related Services:									
Instructional Supervision and Administration	2000-2999, except 2420, 2700	1000-7999	5,425,538.29	0.00	437,518.52	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology	2420	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration	2700	1000-7999	17,205,067.38	0.00	428,282.25	0.00	0.00	0.00	0.00
Pupil Services:									
Home-To-School Transportation	3600	1000-7999	8,345,146.68	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999	674,880.99	0.00	4,995.00	8,385,843.99	0.00	0.00	0.00
All Other Pupil Services	3000-3999, except 3600, 3700	1000-7999	18,402,024.16	0.00	133,887.60	0.00	0.00	0.00	0.00
General Administration:									
Centralized Data Processing	7700	1000-7999	3,793,223.60	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699	1000-7999	10,075,609.65	0.00	289,268.00	313,188.18	0.00	0.00	0.00
Plant Services	8000-8999, except 8500	1000-7999	23,255,002.82	0.00	40,063.67	0.00	0.00	0.00	0.00
Facility Acquisition and Construction	8500	1000-7999	0.00	0.00	201,037.70	0.00	1,203,029.68	7,032,548.19	8,250.00
Ancillary Services	4000-4999	1000-7999	8,086.00	285,209.61	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
Community Services		5000-5999	1000-7999	1,480,090.73	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	1,709,412.91	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	1,285,919.50	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	3,303,601.64	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	0.00	7,046,313.73	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource Function Object				Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund
Assets				Funds 01-57, except where indicated						
Cash			9110-9140	3,026,308.45	10,869,819.13	7,027,643.59	3,559,303.25	6,828,155.71	286,111.75	7,435,042.00
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	21,762.50	127,110.35	57,825.74	38,057.72	45,764.13	.05	0.00
Due from Other Funds			9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores			9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepays			9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization - Subscription Assets			9475							

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource Function Object	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund
Deferred Outflows of Resources - pensions only							
Deferred Outflows of Resources - OPEB only							
Deferred Outflows of Resources - other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities							
Accounts Payable and Other Current Liabilities	106,662.21	665,590.24	0.00	105,618.02	155,608.42	286,111.75	0.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Liability							
General Obligation Bonds Payable							
State School Building Loan Payable							
Net Pension Liability (Asset)							
Total/Net OPEB Liability							
Compensated Absences Payable							
COPs Payable							
Leases Payable							
Lease Revenue Bonds Payable							
Other General Long-Term Debt							
Deferred Inflows of Resources - pensions only							
Deferred Inflows of Resources - OPEB only							
Deferred Inflows of Resources - other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position	2,941,408.74	10,331,339.24	7,085,469.33	3,491,742.95	6,718,311.42	.05	7,435,042.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	7,207,044.00
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	49,700.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999	8660-8662	71,811.94	365,221.41	154,865.19	115,640.17	154,559.26	2.46	73,175.00
Interagency Revenues	0000-1999	8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00	0.00	0.00	169,493.32	0.00	389,228.00
Program Revenues									
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	1,883,855.85	0.00	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710	8290, 8587, 8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000- 6199, 6201- 7709, 7711-9999	8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799							
Capital Grants and Contributions	0000- 7709, 7711-9999	8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710	8545, 8660-8662							
	6200	8590, 8660-8662							

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund
Expenditures									
Instruction	1000- 1999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:									
Instructional Supervision and Administration	2000- 2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library , Media and Technology	2420	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration	2700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Services:									
Home-To-School Transportation	3600	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Pupil Services	3000- 3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:									
Centralized Data Processing	7700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100- 7699	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plant Services	8000- 8999, except 8500	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facility Acquisition and Construction	8500	1000-7999	1,203,029.68	7,032,548.19	8,250.00	747,773.02	2,140,267.46	303,606.73	0.00
Ancillary Services	4000- 4999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	2,462,307.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	4,873,807.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	233.25	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	1,000,000.00	0.00	0.00	0.00	2,000,000.00	303,601.64
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	7,046,313.73	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Assets	Funds 01-57, except where indicated				
Cash			9110-9140	7,027,643.59	3,559,303.25
Investments			9150	0.00	0.00
Receivables			9200-9290	57,825.74	38,057.72
Due from Other Funds			9310	0.00	0.00
Stores			9320	0.00	0.00
Prepays			9330	0.00	0.00
Other Current Assets			9340	0.00	0.00
Lease Receivable			9380	0.00	0.00
Land			9410		
Land Improvements			9420		
Accumulated Depreciation - Land Improvements			9425		
Buildings			9430		
Accumulated Depreciation - Buildings			9435		
Equipment			9440		
Accumulated Depreciation - Equipment			9445		
Work in Progress			9450		
Lease Assets			9460		
Accumulated Amortization - Lease Assets			9465		
Subscription Assets			9470		
Accumulated Amortization - Subscription Assets			9475		

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Deferred Outflows of Resources - pensions only			9490		
Deferred Outflows of Resources - OPEB only			9490		
Deferred Outflows of Resources - other			9490	0.00	0.00
Liabilities					
Accounts Payable and Other Current Liabilities			9500-9599, 9620	0.00	105,618.02
Due to Other Funds			9610	0.00	0.00
Current Loans			9640	0.00	0.00
Unearned Revenue			9650	0.00	0.00
Subscription Liability			9660		
General Obligation Bonds Payable			9661		
State School Building Loan Payable			9662		
Net Pension Liability (Asset)			9663		
Total/Net OPEB Liability			9664		
Compensated Absences Payable			9665		
COPs Payable			9666		
Leases Payable			9667		
Lease Revenue Bonds Payable			9668		
Other General Long-Term Debt			9669		
Deferred Inflows of Resources - pensions only			9690		
Deferred Inflows of Resources - OPEB only			9690		
Deferred Inflows of Resources - other			9690	0.00	0.00
Fund Balance / Net Position			979Z	7,085,469.33	3,491,742.95

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
General Revenues					
Taxes and Subventions:					
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	154,865.19	115,640.17
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00
Program Revenues					
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,883,855.85	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	0.00	0.00
	2000- 6199, 6201- 7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799		
Capital Grants and Contributions	0000- 7709, 7711-9999		8545	0.00	0.00
	7710		8545, 8660-8662		
	6200		8590, 8660-8662		

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Expenditures					
Instruction		1000-1999	1000-7999	0.00	0.00
Instruction - Related Services:					
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00
School Site Administration		2700	1000-7999	0.00	0.00
Pupil Services:					
Home-To-School Transportation		3600	1000-7999	0.00	0.00
Food Services		3700	1000-7999	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00
General Administration:					
Centralized Data Processing		7700	1000-7999	0.00	0.00
All Other General Administration		7100-7699	1000-7999	0.00	0.00
Plant Services		8000-8999, except 8500	1000-7999	0.00	0.00
Facility Acquisition and Construction		8500	1000-7999	8,250.00	747,773.02
Ancillary Services		4000-4999	1000-7999	0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Community Services		5000-5999	1000-7999	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00
Other Outgo:					
Transfers Between Agencies		9200	7110-7299	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00
Other Financing Sources and Uses					
Interfund Transfers In			8910-8929	0.00	0.00
Interfund Transfers Out		9300	7600-7629	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

				Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries				
	Resource	Function	Object		Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Assets	Funds 01-57, except where indicated								
Cash			9110-9140	200,853,550	0	CE014			200,853,550
Investments			9150	0	0	CE014			0
Receivables			9200-9290	31,180,754	0	CE014, CE018			31,180,754
Due from Other Funds			9310	0	0	CE014, CE018, CE020			0
Stores			9320	289,574	0	CE014			289,574
Prepays			9330	111,085	0	CE003, CE013, CE014			111,085
Other Current Assets			9340	50,238	0	CE014			50,238
Lease Receivable			9380	0					0
Land			9410	0	0	CE001, CE004, CE005, CE011, CE014			0
Land Improvements			9420	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Land Improvements			9425	0	0	CE005, CE012, CE014			0
Buildings			9430	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Buildings			9435	0	0	CE005, CE012, CE014			0
Equipment			9440	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Equipment			9445	0	0	CE005, CE012, CE014			0
Work in Progress			9450	0	0	CE001, CE004, CE005, CE011, CE014			0
Lease Assets			9460	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Lease Assets			9465	0	0	CE014, CE027, CE028			0
Subscription Assets			9470	0	0	CE001, CE014, CE028			0
Accumulated Amortization – Subscription Assets			9475	0	0	CE014, CE027, CE028			0
Deferred Outflows of Resources - pensions only			9490	0	0	CE014, CE023, CE024			0
Deferred Outflows of Resources - OPEB only			9490	0	0	CE014, CE021, CE026			0
Deferred Outflows of Resources - other			9490	0	0	CE003, CE013, CE014			0

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	16,966,406	0	CE008, CE014, CE018			16,966,406
Due to Other Funds			9610	0	0	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	8,562,326	0	CE014			8,562,326
Subscription Liability			9660	0	0	CE002, CE003, CE014, CE028			0
General Obligation Bonds Payable			9661	0	0	CE002, CE003, CE008, CE013			0
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	0	0	CE014, CE023			0
Total/Net OPEB Liability			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	0	0	CE009, CE014			0
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Leases Payable			9667	0	0	CE002, CE003, CE013, CE014, CE028			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	0	CE002, CE003, CE010, CE013, CE014, CE022			0
Deferred Inflows of Resources - pensions only			9690	0	0	CE014, CE023			0
Deferred Inflows of Resources - OPEB only			9690	0	0	CE014, CE021			0
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	206,956,469	0		0		206,956,469

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	23,430,821				23,430,821	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	8,221,052				8,221,052	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	2,608,967				2,608,967	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	169,960,107	0	CE006, CE007, CE010, CE022		169,960,107	
Interest and Investment Earnings	0000-1999		8660-8662	4,017,889	0	CE006, CE007, CE016		4,017,889	
Interagency Revenue	0000-1999		8677, 8780-8799	0	0	CE010, CE016, CE017, CE022		0	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,454,771	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		1,454,771	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,892,356	0	CE005, CE010, CE016, CE022		1,892,356	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	138,589,561	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		138,589,561	
			8010-8019, 8100-8544, 8546-8560, 8587-8590,						
	2000-6199, 6201-7709, 7711-9999		8660-8662, 8699, 8780-8799						
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0	0	CE010, CE022		0	
	7710		8545, 8660-8662						
	6200		8590, 8660-8662						
Expenditures									
Instruction		1000-1999	1000-7999	155,099,379	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		155,099,379	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	5,863,057	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		5,863,057	

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Instructional Library , Media and Technology		2420	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		0	

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
School Site Administration		2700	1000-7999	17,633,350	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		17,633,350	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	8,345,147	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		8,345,147	
Food Services		3700	1000-7999	9,065,720	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		9,065,720	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	18,535,912	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		18,535,912	
General Administration:									
Centralized Data Processing		7700	1000-7999	3,793,224	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		3,793,224	
All Other General Administration		7100-7699	1000-7999	10,678,066	0	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		10,678,066	
Plant Services		8000-8999, except 8500	1000-7999	23,295,066	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		23,295,066	
Facility Acquisition and Construction		8500	1000-7999	11,636,513	0	CE001		11,636,513	Unbalanced

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Ancillary Services		4000-4999	1000-7999	293,296	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		293,296	
Community Services		5000-5999	1000-7999	1,480,091	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		1,480,091	
Enterprise Activities		6000-6999	1000-7999	1,709,413	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025, CE026, CE027		1,709,413	

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

				Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries				
	Resource	Function	Object		Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Other Outgo:									Unbalanced
Transfers Between Agencies		9200	7110-7299	1,285,920	0	CE016, CE017		1,285,920	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	2,815,692	0	CE002, CE015	2,815,692		
Debt Service - Interest		9100, 9102	7434, 7438	5,319,948	0	CE008, CE010, CE013, CE015		5,319,948	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	233	0	CE003, CE013, CE015		233	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	
Amortization (Unallocated)		0000	6910 & 6920	0	0	CE027		0	
Other Financing Sources and Uses									Unbalanced
Interfund Transfers In			8910-8929	3,303,602	0	CE016, CE017, CE019		3,303,602	
Interfund Transfers Out		9300	7600-7629	3,303,602	0	CE016, CE017, CE019		3,303,602	
Proceeds from Long-Term Debt			8931-8951, 8971-8974	7,046,314	0	CE003	7,046,314		
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry , not provided for in the Conversion Entries 1 through 26. Generally , worksheet adjustments should not be necessary . See the SACS Software User Guide for additional guidelines.

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,815	Expenditures by function	-	-	-	-	-	7,977,376	-	-	-	-	313,188	-	-	-	-	8,290,564
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	96.22236%	0.0%	0.0%	0.0%	0.0%	3.77764%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	6,558	-	-	-	-	257	-	-	-	-	6,815
			User adjustments													0.00			-
			Adjusted revenue by function	-	-	-	-	-	6,558	-	-	-	-	257	-	-	-	-	6,815
01-57 9010	Other Restricted Local	1,885,541	Expenditures by function	852,314	122,064	-	-	-	-	241,718	-	-	-	296	-	2,326	-	-	1,218,718
			Percentage of total	69.93529%	10.01577%	0.0%	0.0%	0.0%	0.0%	19.83379%	0.0%	0.0%	0.0%	0.02429%	0.0%	0.19086%	0.0%	0.0%	100.00000%
			Default revenue by function	1,318,659	188,851	-	-	-	-	373,974	-	-	-	458	-	3,599	-	-	1,885,541
			User adjustments													0.00			-
			Adjusted revenue by function	1,318,659	188,851	-	-	-	-	373,974	-	-	-	458	-	3,599	-	-	1,885,541
Total Charges for Services (from fund consolidation worksheet)			1,892,356																
Subtotal of Charges for Services by function:				1,318,659	188,851	-	-	-	6,558	373,974	-	-	-	715	-	3,599	-	-	1,892,356
User identification of conversion entries, adjustments, and rounding differences, by function:																			-
Adjusted Charges for Services by function (agrees to conversion worksheet):				1,318,659	188,851	-	-	-	6,558	373,974	-	-	-	715	-	3,599	-	-	1,892,356

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Operating Grants and Contributions: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57	2600	Expanded Learning Opportunities Program	21,583,831	Expenditures by function															5,615,846
				4,612,350	16,675	-	82,414	-	68,394	68,117	-	66,879	-	446,246	-	254,771	-	-	
			Percentage of total	82.13099%	0.29693%	0.0%	1.46753%	0.0%	1.21788%	1.21294%	0.0%	1.19090%	0.0%	7.94619%	0.0%	4.53665%	0.0%	0.0%	100.00001%
			Default revenue by function	17,727,014	64,089	-	316,749	-	262,865	261,799	-	257,042	-	1,715,092	-	979,183	-	-	21,583,833
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	17,727,014	64,089	-	316,749	-	262,865	261,799	-	257,042	-	1,715,092	-	979,183	-	-	21,583,833
01-57	3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	5,350,151	Expenditures by function															5,350,151
				4,560,705	471,031	-	4,450	-	-	-	-	-	-	313,965	-	-	-	-	
			Percentage of total	85.24442%	8.80407%	0.0%	0.08318%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.86834%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	4,560,705	471,031	-	4,450	-	-	-	-	-	-	313,965	-	-	-	-	5,350,151
			User adjustments														0.00		-
			Adjusted revenue by function	4,560,705	471,031	-	4,450	-	-	-	-	-	-	313,965	-	-	-	-	5,350,151
01-57	3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	5,949	Expenditures by function															5,949
				5,636	-	-	-	-	-	-	-	-	-	313	-	-	-	-	
			Percentage of total	94.73861%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.26139%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	5,636	-	-	-	-	-	-	-	-	-	313	-	-	-	-	5,949
			User adjustments														0.00		-
			Adjusted revenue by function	5,636	-	-	-	-	-	-	-	-	-	313	-	-	-	-	5,949
01-57	3182	ESSA: School Improvement Funding for LEAs	508,662	Expenditures by function															508,662
				492,223	-	-	-	-	-	-	-	-	-	16,439	-	-	-	-	

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

01-57 3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	10,271,056	Percentage of total	96.76819%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	492,223	-	-	-	-	-	-	-	-	16,439	-	-	-	-	508,662
			User adjustments													0.00		-
			Adjusted revenue by function	492,223	-	-	-	-	-	-	-	-	16,439	-	-	-	-	508,662
			Expenditures by function															10,271,056
01-57 3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	12,019,593		7,889,495	78,933	-	203,456	-	132,685	555,416	-	-	-	638,874	244,924	527,273	-	-
			Percentage of total	76.81289%	0.76850%	0.0%	1.98087%	0.0%	1.29183%	5.40758%	0.0%	0.0%	0.0%	6.22014%	2.38460%	5.13358%	0.0%	0.0%
			Default revenue by function	7,889,495	78,933	-	203,456	-	132,685	555,416	-	-	-	638,874	244,924	527,273	-	-
			User adjustments														0.00	-
			Adjusted revenue by function	7,889,495	78,933	-	203,456	-	132,685	555,416	-	-	-	638,874	244,924	527,273	-	-
01-57 3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	3,925,321	Expenditures by function															12,019,593
				8,777,021	93,368	-	612,725	-	13,253	2,091,441	-	-	-	378,704	27,470	25,611	-	-
			Percentage of total	73.02261%	0.77680%	0.0%	5.09772%	0.0%	0.11026%	17.40026%	0.0%	0.0%	0.0%	3.15072%	0.22854%	0.21308%	0.0%	0.0%
			Default revenue by function	8,777,021	93,368	-	612,725	-	13,253	2,091,440	-	-	-	378,704	27,470	25,611	-	-
			User adjustments														0.00	-
01-57 3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	3,925,321	Adjusted revenue by function	8,777,021	93,368	-	612,725	-	13,253	2,091,440	-	-	-	378,704	27,470	25,611	-	-
			Expenditures by function															12,019,592
				3,453,584	-	-	3,802	-	-	334,876	-	-	-	-	-	133,058	-	-
			Percentage of total	87.98223%	0.0%	0.0%	0.09686%	0.0%	0.0%	8.53118%	0.0%	0.0%	0.0%	0.0%	0.0%	3.38974%	0.0%	0.0%
			Default revenue by function	3,453,585	-	-	3,802	-	-	334,876	-	-	-	-	-	133,058	-	-
01-57 3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	3,925,321	User adjustments														0.00	-

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

01-57 3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	1,612,803	Adjusted revenue by function	3,453,585	-	-	3,802	-	-	334,876	-	-	-	-	-	133,058	-	-	3,925,321	
			Expenditures by function																1,612,803	
				1,612,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	1,612,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,612,803
			User adjustments															0.00		-
			Adjusted revenue by function	1,612,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,612,803
01-57 3217	Expanded Learning Opportunities (ELO) Grant: GEER II	370,153	Expenditures by function															370,153		
				370,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	370,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	370,153
			User adjustments															0.00		-
			Adjusted revenue by function	370,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	370,153
			01-57 3305	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	32,120	Expenditures by function														
	-	-				-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Percentage of total	0.0%	0.0%				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Default revenue by function	-	-				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments																		0.00		-
Unbalanced; user adjustment required																				-
Adjusted revenue by function	-	-				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	3,378,363	Expenditures by function															2,563,376		
				1,274,453	173,962	-	122,735	-	-	992,226	-	-	-	-	-	-	-	-	-	

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01-57 3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	73,124	Percentage of total	49.71776%	6.78644%	0.0%	4.78802%	0.0%	0.0%	38.70778%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,679,646	229,271	-	161,757	-	-	1,307,689	-	-	-	-	-	-	-	3,378,363
			User adjustments													0.00		-
			Adjusted revenue by function	1,679,646	229,271	-	161,757	-	-	1,307,689	-	-	-	-	-	-	-	3,378,363
			Expenditures by function	60,270	-	-	-	-	-	11,907	-	-	-	-	-	-	-	72,177
01-57 3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	1,079	Percentage of total	83.50305%	0.0%	0.0%	0.0%	0.0%	0.0%	16.49695%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	61,061	-	-	-	-	-	12,063	-	-	-	-	-	-	-	73,124
			User adjustments													0.00		-
			Adjusted revenue by function	61,061	-	-	-	-	-	12,063	-	-	-	-	-	-	-	73,124
			Expenditures by function	570	33	-	475	-	-	-	-	-	-	-	-	-	-	1,078
01-57 3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	2	Percentage of total	52.87570%	3.06122%	0.0%	44.06308%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	571	33	-	475	-	-	-	-	-	-	-	-	-	-	1,079
			User adjustments													0.00		-
			Adjusted revenue by function	571	33	-	475	-	-	-	-	-	-	-	-	-	-	1,079
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Unbalanced; user adjustment required		Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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01-57 4035	ESSA: Title II, Part A, Supporting Effective Instruction	774,208	Expenditures by function																774,207
				652,642	11,298	-	250	-	-	-	-	-	-	110,017	-	-	-	-	
			Percentage of total	84.29813%	1.45930%	0.0%	0.03229%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14.21028%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	652,643	11,298	-	250	-	-	-	-	-	-	110,017	-	-	-	-	774,208
			User adjustments														0.00		-
01-57 4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	191,917	Expenditures by function																191,917
				180,168	-	-	7,184	-	-	465	-	-	-	4,100	-	-	-	-	
			Percentage of total	93.87808%	0.0%	0.0%	3.74328%	0.0%	0.0%	0.24229%	0.0%	0.0%	0.0%	2.13634%	0.0%	0.0%	0.0%	0.0%	99.99999%
			Default revenue by function	180,168	-	-	7,184	-	-	465	-	-	-	4,100	-	-	-	-	191,917
			User adjustments														0.00		-
01-57 4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	81,077	Expenditures by function																81,077
				76,807	-	-	-	-	-	-	-	-	-	4,270	-	-	-	-	
			Percentage of total	94.73340%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.26660%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	76,807	-	-	-	-	-	-	-	-	-	4,270	-	-	-	-	81,077
			User adjustments														0.00		-
01-57 4128	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)	4,338	Expenditures by function																4,338
				4,338	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%

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01-57 4201	ESSA: Title III, Immigrant Student Program	147	Default revenue by function	4,338	-	-	-	-	-	-	-	-	-	-	-	-	-	4,338
			User adjustments												0.00		-	
			Adjusted revenue by function	4,338	-	-	-	-	-	-	-	-	-	-	-	-	-	4,338
			Expenditures by function	147	-	-	-	-	-	-	-	-	-	-	-	-	-	147
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	147	-	-	-	-	-	-	-	-	-	-	-	-	-	147
01-57 4203	ESSA: Title III, English Learner Student Program	591,848	User adjustments												0.00		-	
			Adjusted revenue by function	147	-	-	-	-	-	-	-	-	-	-	-	-	147	
			Expenditures by function	560,675	-	-	-	-	-	-	-	-	-	31,173	-	-	-	591,848
			Percentage of total	94.73294%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.26706%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	560,675	-	-	-	-	-	-	-	-	-	31,173	-	-	-	591,848
			User adjustments													0.00		-
01-57 5059	Child Development: ARP California State Preschool Program One-time Stipend	300,000	Adjusted revenue by function	560,675	-	-	-	-	-	-	-	-	31,173	-	-	-	591,848	
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Unbalanced; user adjustment required		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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01-57 5066	Child Development: ARP California State Preschool Program - Rate Supplements	966,810	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-
			Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,372,545	Expenditures by function	-	-	-	-	-	7,977,376	-	-	-	-	313,188	-	-	-	-	8,290,564	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	96.22236%	0.0%	0.0%	0.0%	0.0%	3.77764%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	-	-	-	-	-	9,980,708	-	-	-	-	391,837	-	-	-	-	10,372,545	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-	
			Adjusted revenue by function	-	-	-	-	-	9,980,708	-	-	-	-	391,837	-	-	-	-	10,372,545	
01-57 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	174,034	Expenditures by function	-	-	-	-	-	46,486	-	-	-	-	-	-	-	-	-	46,486	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	-	-	-	-	-	174,034	-	-	-	-	-	-	-	-	-	174,034	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-	
			Adjusted revenue by function	-	-	-	-	-	174,034	-	-	-	-	-	-	-	-	-	174,034	

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01-57 5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	350,468	Expenditures by function	-	-	-	-	-	350,468	-	-	-	-	-	-	-	-	-	350,468	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%	
			Default revenue by function	-	-	-	-	-	350,468	-	-	-	-	-	-	-	-	-	350,468	
			User adjustments													0.00		-		
			Adjusted revenue by function	-	-	-	-	-	350,468	-	-	-	-	-	-	-	-	-	350,468	
01-57 5630	ESSA: Title IX, Part A, McKinney - Vento Homeless Assistance Grants	20,259	Expenditures by function	18,709	-	-	484	-	-	-	-	-	-	1,067	-	-	-	-	20,260	
			Percentage of total	92.34452%	0.0%	0.0%	2.38894%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.26654%	0.0%	0.0%	0.0%	0.0%	100.000000%
			Default revenue by function	18,708	-	-	484	-	-	-	-	-	-	-	1,067	-	-	-	-	20,259
			User adjustments													0.00		-		
			Adjusted revenue by function	18,708	-	-	484	-	-	-	-	-	-	-	1,067	-	-	-	-	20,259
01-57 5632	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	73,660	Expenditures by function	70,160	-	-	-	-	-	-	-	-	-	3,500	-	-	-	-	73,660	
			Percentage of total	95.24844%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.75156%	0.0%	0.0%	0.0%	0.0%	100.000000%	
			Default revenue by function	70,160	-	-	-	-	-	-	-	-	-	-	3,500	-	-	-	-	73,660
			User adjustments													0.00		-		
			Adjusted revenue by function	70,160	-	-	-	-	-	-	-	-	-	-	3,500	-	-	-	-	73,660
01-57 5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	108,641	Expenditures by function	102,919	-	-	-	-	-	-	-	-	-	5,722	-	-	-	-	108,641	
			Percentage of total	94.73311%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.26689%	0.0%	0.0%	0.0%	0.0%	100.000000%
			Default revenue by function	102,919	-	-	-	-	-	-	-	-	-	-	5,722	-	-	-	-	108,641

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01-57 5810	Other Restricted Federal	186,710	User adjustments													0.00	-
			Adjusted revenue by function	102,919	-	-	-	-	-	-	-	-	5,722	-	-	-	108,641
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 6010	After School Education and Safety (ASES)	1,455,037	User adjustments													0.00	-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditures by function	-	-	-	23,736	-	-	-	-	1,412,617	-	18,685	-	-	1,455,038
			Percentage of total	0.0%	0.0%	0.0%	1.63130%	0.0%	0.0%	0.0%	0.0%	97.08454%	0.0%	1.28416%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	23,736	-	-	-	-	1,412,616	-	18,685	-	-	1,455,037
01-57 6052	Child Development: Prekindergarten and Family Literacy, Program Support	27,500	User adjustments													0.00	-
			Adjusted revenue by function	-	-	-	23,736	-	-	-	-	1,412,616	-	18,685	-	-	1,455,037
			Expenditures by function	27,500	-	-	-	-	-	-	-	-	-	-	-	-	27,500
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	27,500	-	-	-	-	-	-	-	-	-	-	-	-	27,500
			User adjustments													0.00	-
			Adjusted revenue by function	27,500	-	-	-	-	-	-	-	-	-	-	-	-	27,500

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01-57 6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	1,054,903	Expenditures by function																1,054,903
				958,692	6,876	-	71,971	-	-	-	-	-	-	-	-	17,364	-	-	
			Percentage of total	90.87964%	0.65181%	0.0%	6.82252%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.64603%	0.0%	0.0%	100.00000%
			Default revenue by function	958,692	6,876	-	71,971	-	-	-	-	-	-	-	-	17,364	-	-	1,054,903
			User adjustments														0.00		-
			Adjusted revenue by function	958,692	6,876	-	71,971	-	-	-	-	-	-	-	-	17,364	-	-	1,054,903
01-57 6105	Child Development: California State Preschool Program	5,655,848	Expenditures by function																5,619,752
				4,138,566	437,519	-	428,282	-	4,995	133,888	-	-	-	287,565	-	40,064	148,873	-	
			Percentage of total	73.64321%	7.78538%	0.0%	7.62101%	0.0%	0.08888%	2.38245%	0.0%	0.0%	0.0%	5.11704%	0.0%	0.71291%	2.64910%	0.0%	99.99998%
			Default revenue by function	4,165,148	440,329	-	431,033	-	5,027	134,748	-	-	-	289,412	-	40,321	149,829	-	5,655,847
			User adjustments														(149,829)		(149,829)
		Unbalanced; user adjustment required	Adjusted revenue by function	4,165,148	440,329	-	431,033	-	5,027	134,748	-	-	-	289,412	-	40,321	-	-	5,506,018
01-57 6211	Literacy Coaches and Reading Specialists Grant Program	450,000	Expenditures by function																-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 6266	Educator Effectiveness, FY 2021-22	748,989	Expenditures by function																-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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01-57 6300	Lottery : Instructional Materials	Unbalanced; user adjustment required	1,337,535	Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				User adjustments												0.00	-	-		
				Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				Expenditures by function	29,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,212
				Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 6500	Special Education	13,728,577	Default revenue by function	1,337,535	-	-	-	-	-	-	-	-	-	-	-	-	-	1,337,535		
			User adjustments												0.00	-	-			
			Adjusted revenue by function	1,337,535	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			Expenditures by function	20,231,755	1,387,524	-	525,064	6,418,565	-	8,518,425	-	-	-	-	-	11,710	-	1,285,920	38,378,963	
			Percentage of total	52.71574%	3.61532%	0.0%	1.36810%	16.72418%	0.0%	22.19556%	0.0%	0.0%	0.0%	0.0%	0.0%	0.03051%	0.0%	3.35059%	100.00000%	
01-57 6536	Special Ed: Dispute Prevention and Dispute Resolution	Unbalanced; user adjustment required	18,235	Default revenue by function	7,237,121	496,332	-	187,821	2,295,992	-	3,047,135	-	-	-	-	4,189	-	459,988	13,728,578	
				User adjustments												0.00	-	-		
				Adjusted revenue by function	7,237,121	496,332	-	187,821	2,295,992	-	3,047,135	-	-	-	-	-	4,189	-	459,988	13,728,578
				Expenditures by function	18,762	122,329	-	-	-	-	63,278	-	-	-	931	-	-	-	-	205,300
				Percentage of total	9.13882%	59.58548%	0.0%	0.0%	0.0%	0.0%	30.82221%	0.0%	0.0%	0.0%	0.45348%	0.0%	0.0%	0.0%	0.0%	99.99999%
01-57 6547	Special Education Early Intervention Preschool Grant	Unbalanced; user adjustment required	1,196,168	Default revenue by function	1,666	10,865	-	-	-	-	5,620	-	-	-	83	-	-	18,234		
				User adjustments												0.00	-	-		
				Adjusted revenue by function	1,666	10,865	-	-	-	-	5,620	-	-	-	83	-	-	-	-	18,234
				Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00			-
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,045,893	Expenditures by function																98,126
				98,126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	4,045,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,045,893
			User adjustments													0.00			-
			Adjusted revenue by function	4,045,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,045,893
01-57 7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,502,401	Expenditures by function																-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00			-
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 7085	Learning Communities for School Success Program	244,548	Expenditures by function																244,548
				144,845	99,703	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	59.22968%	40.77032%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	144,845	99,703	-	-	-	-	-	-	-	-	-	-	-	-	-	244,548
			User adjustments													0.00			-

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01-57 7311	Classified School Employee Professional Development Block Grant	2,644	Adjusted revenue by function	144,845	99,703	-	-	-	-	-	-	-	-	-	-	-	-	244,548		
			Expenditures by function															2,644		
				-	-	-	2,644	-	-	-	-	-	-	-	-	-	-	-		
			Percentage of total	0.0%	0.0%	0.0%	100.000000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%	
			Default revenue by function	-	-	-	2,644	-	-	-	-	-	-	-	-	-	-	-	2,644	
			User adjustments															0.00	-	
01-57 7415	Classified School Employee Summer Assistance Program	382,325	Adjusted revenue by function	-	-	-	2,644	-	-	-	-	-	-	-	-	-	-	2,644		
			Expenditures by function															-		
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			User adjustments															0.00	-	
01-57 7422	In-Person Instruction (IPI) Grant	2,910,260	Unbalanced; user adjustment required															-		
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Expenditures by function	2,593,843	-	-	-	-	-	-	316,417	-	-	-	-	-	-	-	-	2,910,260
			Percentage of total	89.12753%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.87247%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%
			Default revenue by function	2,593,843	-	-	-	-	-	-	316,417	-	-	-	-	-	-	-	-	2,910,260
			User adjustments																0.00	-
01-57 7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	630,373	Adjusted revenue by function	2,593,843	-	-	-	-	-	-	-	-	-	-	-	-	-	2,910,260		
			Expenditures by function																630,373	
				587,290	43,083	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	93.16548%	6.83452%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%	

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01-57 7435	Learning Recovery Emergency Block Grant	26,127,940	Default revenue by function	587,290	43,083	-	-	-	-	-	-	-	-	-	-	-	-	630,373	
			User adjustments													0.00	-		
			Adjusted revenue by function	587,290	43,083	-	-	-	-	-	-	-	-	-	-	-	-	630,373	
			Expenditures by function																
				674,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	674,408
			Percentage of total	100.000000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%
01-57 7810	Other Restricted State	117,285	Default revenue by function	26,127,940	-	-	-	-	-	-	-	-	-	-	-	-	-	26,127,940	
			User adjustments													0.00	-		
			Adjusted revenue by function	26,127,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,127,940
			Expenditures by function	302,531	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302,531
			Percentage of total	100.000000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%	
			Default revenue by function	117,285	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117,285
01-57 8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,065	User adjustments													0.00	-		
			Adjusted revenue by function	117,285	-	-	-	-	-	-	-	-	-	-	-	-	-	117,285	
			Expenditures by function																
				-	-	-	-	-	-	-	-	-	-	-	-	8,034,779	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%	0.0%	100.000000%	
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	1,065	-	-	1,065
01-57 8210	Student Activity Funds	358,154	User adjustments													0.00	-		
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	1,065	-	-	1,065
			Expenditures by function	-	-	-	-	-	-	-	285,210	-	-	-	-	-	-	-	285,210
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.000000%
			Default revenue by function																

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01-57 9010	Other Restricted Local	3,265,017	Default revenue by function	-	-	-	-	-	-	-	358,154	-	-	-	-	-	-	358,154	
			User adjustments													0.00		-	
			Adjusted revenue by function	-	-	-	-	-	-	-	358,154	-	-	-	-	-	-	-	358,154
			Expenditures by function	852,314	122,064	-	-	-	-	241,718	-	-	-	296	-	2,326	-	-	1,218,718
			Percentage of total	69.93529%	10.01577%	0.0%	0.0%	0.0%	0.0%	19.83379%	0.0%	0.0%	0.0%	0.02429%	0.0%	0.19086%	0.0%	0.0%	100.00000%
			Default revenue by function	2,283,399	327,017	-	-	-	-	647,577	-	-	-	793	-	6,232	-	-	3,265,018
			User adjustments														0.00		-
			Adjusted revenue by function	2,283,399	327,017	-	-	-	-	647,577	-	-	-	793	-	6,232	-	-	3,265,018
			Unbalanced; user adjustment required																
			Total Operating Grants & Contributions (from fund consolidation worksheet)	138,589,566															
Unbalanced	Subtotal of Operating Grants and Contributions by function:			97,924,635	2,372,228	-	2,028,537	2,295,992	10,919,040	8,715,245	358,154	1,669,658	-	3,924,046	272,394	1,734,296	-	459,988	132,674,213
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																		(5)
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):			97,924,635	2,372,228	-	2,028,537	2,295,992	10,919,040	8,715,245	358,154	1,669,658	-	3,924,046	272,394	1,734,296	-	459,988	132,674,213

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Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																	
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Capital Grants & Contributions (from fund consolidation worksheet)		-																	
Subtotal of Capital Grants and Contributions by function:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
User identification of conversion entries, adjustments, and rounding differences, by function:																		-	
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																				
Funds Resource	Program Revenues by Resource	Function: 1000 2100 2420 2700 3600 3700 3900 4000 5000 6000 7200 7700 8100 8500 9000 Total																				
Total Charges for Services		-																				
Adjusted Charges for Services by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		

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Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																		
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total		
Total Operating Grants & Contributions		-																		
Adjusted Operating Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		

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Capital Grants and Contributions: Business-type Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions		-																
Adjusted Capital Grants and Contributions by function:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

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Charges for Services: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource	Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,815	-	-	-	-	-	6,558	-	-	-	-	257	-	-	-	-	6,815
9010	Other Restricted Local	1,885,541	1,318,659	188,851	-	-	-	-	373,974	-	-	-	458	-	3,599	-	-	1,885,541
Total Charges for Services (from fund consolidation worksheet)																		
Subtotal of Charges for Services by function:			1,318,659	188,851	-	-	-	6,558	373,974	-	-	-	715	-	3,599	-	-	1,892,356
User identification of conversion entries, adjustments, and rounding differences, by function:																		
Adjusted Charges for Services by function (agrees to conversion worksheet):			1,318,659	188,851	-	-	-	6,558	373,974	-	-	-	715	-	3,599	-	-	1,892,356

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Operating Grants and Contributions: Governmental Activities			Summary of revenues by function															
Resource		Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
2600	Expanded Learning Opportunities Program	21,583,831	17,727,014	64,089	-	316,749	-	262,865	261,799	-	257,042	-	1,715,092	-	979,183	-	-	21,583,833
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	5,350,151	4,560,705	471,031	-	4,450	-	-	-	-	-	-	313,965	-	-	-	-	5,350,151
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	5,949	5,636	-	-	-	-	-	-	-	-	-	313	-	-	-	-	5,949
3182	ESSA: School Improvement Funding for LEAs	508,662	492,223	-	-	-	-	-	-	-	-	-	16,439	-	-	-	-	508,662
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	10,271,056	7,889,495	78,933	-	203,456	-	132,685	555,416	-	-	-	638,874	244,924	527,273	-	-	10,271,056
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	12,019,593	8,777,021	93,368	-	612,725	-	13,253	2,091,440	-	-	-	378,704	27,470	25,611	-	-	12,019,592
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	3,925,321	3,453,585	-	-	3,802	-	-	334,876	-	-	-	-	-	133,058	-	-	3,925,321
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	1,612,803	1,612,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,612,803
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	370,153	370,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	370,153
3305	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	32,120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	3,378,363	1,679,646	229,271	-	161,757	-	-	1,307,689	-	-	-	-	-	-	-	-	3,378,363
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	73,124	61,061	-	-	-	-	-	12,063	-	-	-	-	-	-	-	-	73,124
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	1,079	571	33	-	475	-	-	-	-	-	-	-	-	-	-	-	1,079
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4035	ESSA: Title II, Part A, Supporting Effective Instruction	774,208	652,643	11,298	-	250	-	-	-	-	-	-	110,017	-	-	-	-	774,208

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4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	191,917	180,168	-	-	7,184	-	-	465	-	-	-	4,100	-	-	-	191,917
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	81,077	76,807	-	-	-	-	-	-	-	-	-	4,270	-	-	-	81,077
4128	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)	4,338	4,338	-	-	-	-	-	-	-	-	-	-	-	-	-	4,338
4201	ESSA: Title III, Immigrant Student Program	147	147	-	-	-	-	-	-	-	-	-	-	-	-	-	147
4203	ESSA: Title III, English Learner Student Program	591,848	560,675	-	-	-	-	-	-	-	-	-	31,173	-	-	-	591,848
5059	Child Development: ARP California State Preschool Program One-time Stipend	300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5066	Child Development: ARP California State Preschool Program - Rate Supplements	966,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,372,545	-	-	-	-	-	9,980,708	-	-	-	-	391,837	-	-	-	10,372,545
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	174,034	-	-	-	-	-	174,034	-	-	-	-	-	-	-	-	174,034
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	350,468	-	-	-	-	-	350,468	-	-	-	-	-	-	-	-	350,468
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	20,259	18,708	-	-	484	-	-	-	-	-	-	1,067	-	-	-	20,259
5632	American Rescue Plan- Homeless Children and Youth (ARP - Homeless I)	73,660	70,160	-	-	-	-	-	-	-	-	-	3,500	-	-	-	73,660
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	108,641	102,919	-	-	-	-	-	-	-	-	-	5,722	-	-	-	108,641
5810	Other Restricted Federal	186,710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6010	After School Education and Safety (ASES)	1,455,037	-	-	-	23,736	-	-	-	-	1,412,616	-	18,685	-	-	-	1,455,037
6052	Child Development: Prekindergarten and Family Literacy, Program Support	27,500	27,500	-	-	-	-	-	-	-	-	-	-	-	-	-	27,500
6053	Child Dev : Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	1,054,903	958,692	6,876	-	71,971	-	-	-	-	-	-	-	-	17,364	-	1,054,903

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

6105	Child Development: California State Preschool Program	5,655,848		4,165,148	440,329	-	431,033	-	5,027	134,748	-	-	-	289,412	-	40,321	-	-	5,506,018
6211	Literacy Coaches and Reading Specialists Grant Program	450,000		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6266	Educator Effectiveness, FY 2021-22	748,989		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6300	Lottery: Instructional Materials	1,337,535		1,337,535	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,337,535
6500	Special Education	13,728,577		7,237,121	496,332	-	187,821	2,295,992	-	3,047,135	-	-	-	-	-	4,189	-	459,988	13,728,578
6536	Special Ed: Dispute Prevention and Dispute Resolution	18,235		1,666	10,865	-	-	-	-	5,620	-	-	-	83	-	-	-	-	18,234
6547	Special Education Early Intervention Preschool Grant	1,196,168		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,045,893		4,045,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,045,893
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,502,401		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7085	Learning Communities for School Success Program	244,548		144,845	99,703	-	-	-	-	-	-	-	-	-	-	-	-	-	244,548
7311	Classified School Employee Professional Development Block Grant	2,644		-	-	-	2,644	-	-	-	-	-	-	-	-	-	-	-	2,644
7415	Classified School Employee Summer Assistance Program	382,325		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7422	In-Person Instruction (IPI) Grant	2,910,260		2,593,843	-	-	-	-	-	316,417	-	-	-	-	-	-	-	-	2,910,260
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	630,373		587,290	43,083	-	-	-	-	-	-	-	-	-	-	-	-	-	630,373
7435	Learning Recovery Emergency Block Grant	26,127,940		26,127,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,127,940
7810	Other Restricted State	117,285		117,285	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117,285
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,065		-	-	-	-	-	-	-	-	-	-	-	-	1,065	-	-	1,065
8210	Student Activity Funds	358,154		-	-	-	-	-	-	-	358,154	-	-	-	-	-	-	-	358,154
9010	Other Restricted Local	3,265,017		2,283,399	327,017	-	-	-	-	647,577	-	-	-	793	-	6,232	-	-	3,265,018
Total Operating Grants & Contributions (from fund consolidation worksheet)		138,589,566																	
Unbalanced	Subtotal of Operating Grants and Contributions by function:		97,924,635	2,372,228	-	2,028,537	2,295,992	10,919,040	8,715,245	358,154	1,669,658	-	3,924,046	272,394	1,734,296	-	459,988	132,674,213	
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:		(5)																
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		97,924,635	2,372,228	-	2,028,537	2,295,992	10,919,040	8,715,245	358,154	1,669,658	-	3,924,046	272,394	1,734,296	-	459,988	132,674,213	

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Capital Grants and Contributions: Governmental Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)		-															
Subtotal of Capital Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
User identification of conversion entries, adjustments, and rounding differences, by function:																	-
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Charges for Services: Business-type Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	Function																
		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Charges for Services		-																
Adjusted Charges for Services by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Operating Grants and Contributions: Business-type Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Operating Grants & Contributions		-																
Adjusted Operating Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Capital Grants & Contributions																		
Adjusted Capital Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Governmental Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
General Fund							
01 General Fund	173,552,091	17,350,520	319,961,993	242,534,566	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	69,724	0	358,154	285,210			
09 Charter Schools Special Revenue Fund	0	0	0	0			
10 Special Education Pass-Through Fund	0	0	0	0			
11 Adult Education Fund	0	0	0	0			
12 Child Development Fund	7,691,808	5,311,245	7,102,519	5,759,869	Yes	Yes	Yes
13 Cafeteria Special Revenue Fund	8,796,890	1,547,376	11,021,887	8,699,032			
14 Deferred Maintenance Fund	3,048,071	106,662	71,812	1,203,030			
15 Pupil Transportation Equipment Fund	0	0	0	0			
17 Special Reserve Fund for Other Than Capital Outlay Projects	0	0	0	0			
18 School Bus Emissions Reduction Fund	0	0	0	0			
19 Foundation Special Revenue Fund	0	0	0	0			
20 Special Reserve Fund for Postemployment Benefits	0	0	0	0			
Capital Project Funds							
21 Building Fund	10,996,929	665,590	365,221	7,032,548			
25 Capital Facilities Fund	7,085,469	0	2,038,721	8,250			
30 State School Building Lease-Purchase Fund	0	0	0	0			
35 County School Facilities Fund	3,597,361	105,618	115,640	747,773			
40 Special Reserve Fund for Capital Outlay Projects	6,873,920	155,608	324,053	2,140,267			
49 Capital Project Fund for Blended Component Units	286,112	286,112	2	303,840			
Debt Service Funds							
51 Bond Interest and Redemption Fund	7,435,042	0	7,719,147	7,336,114			
52 Debt Service Fund for Blended Component Units	2,963,208	0	1,094,222	796,216			
53 Tax Override Fund	0	0	0	0			
56 Debt Service Fund	88,576	0	2,154	3,310			
Permanent Funds							
57 Foundation Permanent Fund	0	0	0	0			
Total Governmental Funds	232,485,201	25,528,731	350,175,525	276,850,025			

Unaudited Actuals
2022-23 Unaudited Actuals
Determination of Major Funds

10% of Total Governmental Funds		23,248,520	2,552,873	35,017,553	27,685,003			
Enterprise Funds		Assets & Deferred Outflows of Resources Object Codes 9100-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9699	Revenues Object Codes 8000-8799	Expenses Object Codes 1000-7399	10% Criterion	5% Criterion	Automatic Major Fund?
	61 Cafeteria Enterprise Fund	0	0	0	0			
	62 Charter Schools Enterprise Fund	0	0	0	0			
	63 Other Enterprise Fund	0	0	0	0			
	Total Enterprise Funds	0	0	0	0			
10% of Total Enterprise Funds		0	0	0	0			
Total Governmental & Enterprise Funds		232,485,201	25,528,731	350,175,525	276,850,025			
5% of Total Gov'tl & Enterprise Funds		11,624,260	1,276,437	17,508,776	13,842,501			

Entry
CE001

Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
[see extract]	1000	6,425,543	-	6,425,543	-	6,425,543	Instruction
[see extract]	2100	0	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	Instructional Library , Media and Technology
[see extract]	2700	0	-	-	-	-	School Site Administration
[see extract]	3600	0	-	-	-	-	Home-to-School Transportation
[see extract]	3700	137,989	-	137,989	-	137,989	Food Services
[see extract]	3900	3,635	-	3,635	-	3,635	All Other Pupil Services
[see extract]	4000	0	-	-	-	-	Ancillary Services
[see extract]	5000	0	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	Enterprise Activities
[see extract]	7200	102,436	-	102,436	-	102,436	All Other General Administration
[see extract]	7700	25,254	-	25,254	-	25,254	Centralized Data Processing
[see extract]	8100	266,809	-	266,809	-	266,809	Plant Services
[see extract]	8500	11,636,513	-	11,636,513	-	11,636,513	Facilities Acquisition and Construction
9410			330,128	-	330,128	-	Land
9420			122,605	-	122,605	-	Land Improvements
9430			10,449,501	-	10,449,501	-	Buildings
9440			7,695,944	-	7,695,944	-	Equipment
9450					-	-	Work In Progress
9460			-	-	-	-	Lease Assets
9470			-	-	-	-	Subscription Assets
TOTALS	Unbalanced		18,598,178	18,598,179	0	0	18,598,178 18,598,179

Entry
CE002

Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Function Extracted Default Conversion User Conversion

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0		-			-	-	Debt Service, State School Building Repayment
7433	9100	2,462,307		-		2,462,307	-	2,462,307	Debt Service, Bond Redemptions
7435	9100	0		-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0		-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	353,385		-		353,385	-	353,385	Debt Service, Other Debt Service - Principal
9660							-	-	Subscription Liability
9661			2,462,307	-			2,462,307	-	General Obligation Bonds Payable
9662				-			-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			353,385	-			353,385	-	Other General Long-Term Debt
TOTALS			2,815,692	2,815,692	0	0	2,815,692	2,815,692	

Entry
CE003

Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account description	
			Debit	Credit	Debit	Credit	
5400	9100	0		-		-	Debt Service, Insurance
5450	9100	0		-		-	Debt Service, Other Insurance
7699	9100	0		-		-	Debt Service, Other Financing Uses

Unaudited Actuals
2022-23 Unaudited Actuals
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Conversion Entry - Detail

8931	0	-	-	-	-	Emergency Apportionments
8951	7,046,314	7,046,314	-	7,046,314	-	Proceeds from Sale of Bonds
8961	0	-	-	-	-	County School Building Aid
8971	0	-	-	-	-	Proceeds from Certificates of Participation
8972	0	-	-	-	-	Proceeds from Leases
8973	0	-	-	-	-	Proceeds from Lease Revenue Bonds
8974	0	-	-	-	-	Proceeds from SBITAs
8979	0	-	-	-	-	All Other Financing Sources
9330		-	-	-	-	Prepaid Expense
9490					-	Deferred Outflows of Resources
9660		-	-	-	-	Subscription Liability
9661		-	7,046,314	-	7,046,314	General Obligation Bonds Payable
9662				-	-	State School Building Loan Payable
9666		-	-	-	-	COPS Payable
9667		-	-	-	-	Leases Payable
9668		-	-	-	-	Lease Revenue Bonds Payable
9669		-	-	-	-	Other General Long-Term Debt
9690				-	-	Deferred Inflows of Resources
TOTALS		7,046,314	7,046,314	0	0	7,046,314 7,046,314

Entry
CE004

Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
8699	(0000-1999)					-	-	Local Revenues (General Revenues)
8699	(2000-9999)					-	-	Local Revenues (Program Revenues)

9410				-	-	Land
9420				-	-	Land Improvements
9430				-	-	Buildings
9440				-	-	Equipment
9450				-	-	Work In Progress
TOTALS			0 0	0 0		

Entry
CE005

Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			Debit Credit	Debit Credit	Debit Credit	
5800	7200				- -	General Administration, Other Operating Expenditures
8631	(0000-1999)	210			- -	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	1,685			- -	Sale of Equipment and Supplies (Program Revenues)
8953		0			- -	Proceeds from Disposal of Capital Assets
9410					- -	Land
9420					- -	Land Improvements
9425					- -	Accumulated Depreciation - Land Improvements
9430					- -	Buildings
9435					- -	Accumulated Depreciation - Buildings
9440					- -	Equipment
9445					- -	Accumulated Depreciation - Equipment
9450					- -	Work in Progress
TOTALS			0 0	0 0	0 0	

Entry
CE006

Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description			
			Debit	Credit	Debit	Credit			
8550	(0000-1999)					-		-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)					-		-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)					-		-	All Other State Revenue (General Revenues)
8590	(2000-9999)					-		-	All Other State Revenue (Program Revenues)
8660	(0000-1999)					-		-	Interest (General Revenues)
8699	(0000-1999)					-		-	Local Revenues (General Revenues)
8699	(2000-9999)					-		-	Local Revenues (Program Revenues)
8953						-		-	Proceeds from Disposal of Capital Assets
9690						-		-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry
CE007

Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Function		Extracted	Default Conversion		User	Conversion		Account Description	
Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		
			Debit	Credit	Debit	Credit	Debit		Credit
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)

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Conversion Entry - Detail

19 64667 0000000
Report ENTRY
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8550	(2000-9999)					-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)					-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)					-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)					-	-	Interest (General Revenues)
8699	(0000-1999)					-	-	Local Revenues (General Revenues)
8699	(2000-9999)					-	-	Local Revenues (Program Revenues)
8953						-	-	Proceeds from Disposal of Capital Assets
9690						-	-	Deferred Inflows of Resources
979Z					-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0

Entry
CE008

Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
7434	9100					-		-
7438	9100					-		-
9500						-		-
9661						-		-
TOTALS					0	0		0

Entry
CE009

Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

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Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			DebitCredit	DebitCredit	DebitCredit	
n/a	1000				-	- Instruction
n/a	2100				-	- Instructional Supervision and Administration
n/a	2420				-	- Instructional Library , Media and Technology
n/a	2700				-	- School Site Administration
n/a	3600				-	- Home-to-School Transportation
n/a	3700				-	- Food Services
n/a	3900				-	- All Other Pupil Services
n/a	4000				-	- Ancillary Services
n/a	5000				-	- Community Services
n/a	6000				-	- Enterprise Activities
n/a	7200				-	- All Other General Administration
n/a	7700				-	- Centralized Data Processing
n/a	8100				-	- Plant Services
9665					-	- Compensated Absences Payable
TOTALS				00	00	

Entry
CE010

Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				-	-	School Site Administration
n/a	3600				-	-	Home-to-School Transportation

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

n/a	3700					-	-	Food Services
n/a	3900					-	-	All Other Pupil Services
n/a	4000					-	-	Ancillary Services
n/a	5000					-	-	Community Services
n/a	6000					-	-	Enterprise Activities
n/a	7200					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	8100					-	-	Plant Services
7434	9100					-	-	Debt Service, Bond Interest and Other Charges
7438	9100					-	-	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Capital Grants and Contributions
9669						-	-	Other General Long-Term Debt
979Z						-	-	Fund Balance/Net Position
TOTALS					0 0	0 0		

Entry
CE011

Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			Debit	Credit	Debit	Credit

7200				-	-	All Other General Administration
9410				-	-	Land
9420				-	-	Land Improvements
9430				-	-	Buildings
9440				-	-	Equipment
9450				-	-	Work in Progress
TOTALS			0 0	0 0		

Entry
CE012

Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
6900	1000					-	- Instruction
6900	2100					-	- Instructional Supervision and Administration
6900	2420					-	- Instructional Library , Media and Technology
6900	2700					-	- School Site Administration
6900	3600					-	- Home-to-School Transportation
6900	3700					-	- Food Services
6900	3900					-	- All Other Pupil Services
6900	4000					-	- Ancillary Services
6900	5000					-	- Community Services
6900	6000					-	- Enterprise Activities
6900	7200					-	- All Other General Administration
6900	7700					-	- Centralized Data Processing
6900	8100					-	- Plant Services
6900	0000					-	- Depreciation (Unallocated)
9425						-	- Accumulated Depreciation - Land Improvements
9435						-	- Accumulated Depreciation - Buildings

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9445					-	-	Accumulated Depreciation - Equipment
TOTALS			0	0	0	0	

Entry
CE013

Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
5400	9100					-	-	Debt Service, Insurance
7434	9100					-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100					-	-	Debt Service, Debt Service - Interest
9330						-	-	Prepaid Expense
9490						-	-	Deferred Outflows of Resources
9661						-	-	General Obligation Bonds Pay able
9662						-	-	State School Building Loan Pay able
9666						-	-	COPS Pay able
9667						-	-	Leases Payable
9668						-	-	Lease Revenue Bonds Pay able
9669						-	-	Other General Long- Term Debt
9690						-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0

Entry
CE014

Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	

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Conversion Entry - Detail

9110	0	-	-	-	-	Cash in County Treasury
9111	0	-	-	-	-	Fair Value Adjustment to Cash in County Treasury
9120	0	-	-	-	-	Cash In Banks
9130	0	-	-	-	-	Revolving Cash Account
9135	0	-	-	-	-	Cash with a Fiscal Agent/Trustee
9140	0	-	-	-	-	Cash Collections Awaiting Deposit
9150	0	-	-	-	-	Investments
9200	0	-	-	-	-	Accounts Receivable
9310	0	-	-	-	-	Due from Other Funds
9320	0	-	-	-	-	Stores
9330	0	-	-	-	-	Prepaid Expenditures (Expenses)
9340	0	-	-	-	-	Other Current Assets
9410	0	-	-	-	-	Land
9420	0	-	-	-	-	Land Improvements
9425	0	-	-	-	-	Accumulated Depreciation-Land Improvements
9430	0	-	-	-	-	Buildings
9435	0	-	-	-	-	Accumulated Depreciation-Buildings
9440	0	-	-	-	-	Equipment
9445	0	-	-	-	-	Accumulated Depreciation-Equipment
9450	0	-	-	-	-	Work in Progress
9460	0	-	-	-	-	Lease Assets
9465	0	-	-	-	-	Accumulated Amortization-Lease Assets
9470	0	-	-	-	-	Subscription Assets
9475	0	-	-	-	-	Accumulated Amortization - Subscription Assets
9490					-	Deferred Outflows of Resources - pensions only
9490					-	Deferred Outflows of Resources - OPEB only
9490	0	-	-	-	-	Deferred Outflows of Resources - other

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Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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9500	0	-	-	-	-	-	-	Accounts Payable
9610	0	-	-	-	-	-	-	Due to Other Funds
9650	0	-	-	-	-	-	-	Unearned Revenue
9660	0	-	-	-	-	-	-	Subscription Liability
9663	0	-	-	-	-	-	-	Net Pension Liability (Asset)
9664	0	-	-	-	-	-	-	Total/Net OPEB Liability
9665	0	-	-	-	-	-	-	Compensated Absences Payable
9666	0	-	-	-	-	-	-	COPs Payable
9667	0	-	-	-	-	-	-	Leases Payable
9668	0	-	-	-	-	-	-	Lease Revenue Bonds Payable
9669	0	-	-	-	-	-	-	Other General Long-Term Debt
9690						-	-	Deferred Inflows of Resources - pensions only
9690						-	-	Deferred Inflows of Resources - OPEB only
9690	0	-	-	-	-	-	-	Deferred Inflows of Resources - other
979Z		-	-	-	-	-	-	Fund Balance/Net Position
TOTALS		0	0	0	0	0	0	

Entry
CE015

Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				-	-	School Site Administration
n/a	3600				-	-	Home-to-School Transportation
n/a	3700				-	-	Food Services

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n/a	3900					-	-	All Other Pupil Services
n/a	4000					-	-	Ancillary Services
n/a	5000					-	-	Community Services
n/a	6000					-	-	Enterprise Activities
n/a	7200					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	8100					-	-	Plant Services
n/a	9101					-	-	Debt Service - Principal
n/a	9102					-	-	Debt Service - Interest
n/a	9103					-	-	Debt Service - Issuance Costs and Discounts
979Z					-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0

Entry
CE016

Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	6000				-	-	Enterprise Activities
n/a	9200				-	-	Transfers Between Agencies
7619	9300	0		-	-		Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)				-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)				-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)				-	-	All Other Sales (General Revenues)
8639	(2000-9999)				-	-	All Other Sales (Program Revenues)
8660	(0000-1999)				-	-	Interest (General Revenues)

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8660	(2000-9999)					-	-	Interest (Program Revenues)
8662	(0000-1999)					-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)					-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)					-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)					-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)					-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)					-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)					-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)					-	-	Other Transfers In from All Others (Program Revenues)
8919		0		-	-		-	Interfund Transfers, Other Authorized Transfers In
8965							-	Transfers From Funds of Lapsed/Reorganized Districts
979Z				-	-		-	Fund Balance/Net Position
TOTALS						0	0	0 0

Entry
CE017

Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			Debit	Credit	Debit	Credit
Governmental Funds (Funds 01-60)						

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Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

7299	9200		-	-	-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	3,303,602	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-	-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-	-	-	Other Transfers In from All Others (Program Revenues)
8919		3,303,602	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)
8919		0			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)

Unaudited Actuals
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8919		0						-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)										
7299	9200			-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0		-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799				-	-			-	-	Other Transfers In from All Others
8919		0		-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS				0	0		0	0	0	

Entry
CE018

Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)							
9200				-	-		Accounts Receivable
9310		0		-	-		Due from Other Funds
9500				-	-		Accounts Payable
9610		0		-	-		Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)							
9200						-	Accounts Receivable
9310		0				-	Due from Other Funds
9500						-	Accounts Payable
9610		0				-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)							
9200						-	Accounts Receivable

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Conversion from Governmental Funds to Governmental Activities
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9310	0					-	-	Due from Other Funds
9500						-	-	Accounts Payable
9610	0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)								
9200			-	-		-	-	Accounts Receivable
9310	0		-	-		-	-	Due from Other Funds
9500			-	-		-	-	Accounts Payable
9610	0		-	-		-	-	Due to Other Funds
TOTALS			0	0	0	0	0	

Entry
CE019

Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	Interfund Transfers, From General Fund to Child Development Fund Interfund Transfers, Between General Fund and Special Reserve Fund Interfund Transfers, To State School Building Fund/County School Facility Fund Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund Interfund Transfers, From General Fund to Cafeteria Fund
Governmental Funds (Funds 01-60)							
7611	9300	0		-		-	
7612	9300	0		-		-	
7613	9300	0		-		-	
7614	9300	0		-		-	
7615	9300	0		-		-	
7616	9300	0		-		-	

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Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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7619	9300	3,303,602	-	3,303,602	-	3,303,602	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		3,303,602	3,303,602	-	3,303,602	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)							
7619	9300	0					Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0					Interfund Transfers, To Cafeteria Fund From General Fund
8919		0					Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)							
7619	9300	0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)							

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Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

7619	9300	0						Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0						Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			3,303,602	3,303,602	0	0	3,303,602	3,303,602

Entry
CE020

Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)							
9310		0	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)							
9310		0					Due From Other Funds
9610		0					Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)							
9310		0	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)							
9310		0					Due From Other Funds
9610		0					Due To Other Funds
TOTALS			0	0	0	0	

Entry
CE021

Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense

To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.

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Conversion Entry - Detail

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
n/a	1000					-	-	Instruction
n/a	2100					-	-	Instructional Supervision and Administration
n/a	2420					-	-	Instructional Library , Media and Technology
n/a	2700					-	-	School Site Administration
n/a	3600					-	-	Home-to-School Transportation
n/a	3700					-	-	Food Services
n/a	3900					-	-	All Other Pupil Services
n/a	4000					-	-	Ancillary Services
n/a	5000					-	-	Community Services
n/a	6000					-	-	Enterprise Activities
n/a	7200					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	8100					-	-	Plant Services
9490						-	-	Deferred Outflows of Resources - OPEB only
9664						-	-	Total/Net OPEB Liability
9690						-	-	Deferred Inflows of Resources - OPEB only
TOTALS					0	0	0	0

Entry
CE022

Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration

n/a	2420					-	-	Instructional Library , Media and Technology
n/a	2700					-	-	School Site Administration
n/a	3600					-	-	Home-to-School Transportation
n/a	3700					-	-	Food Services
n/a	3900					-	-	All Other Pupil Services
n/a	4000					-	-	Ancillary Services
n/a	5000					-	-	Community Services
n/a	6000					-	-	Enterprise Activities
n/a	7200					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	8100					-	-	Plant Services
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Capital Grants and Contributions
9669						-	-	Other General Long-Term Debt
TOTALS					0	0	0	0

Entry
CE023

Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			Debit	Credit	Debit	Credit

Unaudited Actuals
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Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				-	-	School Site Administration
n/a	3600				-	-	Home-to-School Transportation
n/a	3700				-	-	Food Services
n/a	3900				-	-	All Other Pupil Services
n/a	4000				-	-	Ancillary Services
n/a	5000				-	-	Community Services
n/a	6000				-	-	Enterprise Activities
n/a	7200				-	-	All Other General Administration
n/a	7700				-	-	Centralized Data Processing
n/a	8100				-	-	Plant Services
9490					-	-	Deferred Outflows of Resources - pensions only
9663					-	-	Net Pension Liability (Asset)
9690					-	-	Deferred Inflows of Resources - pensions only
TOTALS					-	-	

Entry
CE024

Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
3100-3299	1000	16,694,654	-	16,694,654	-	16,694,654	Instruction
3100-3299	2100	727,103	-	727,103	-	727,103	Instructional Supervision and Administration
3100-3299	2420	0	-	-	-	-	Instructional Library , Media and Technology
3100-3299	2700	2,483,425	-	2,483,425	-	2,483,425	School Site Administration
3100-3299	3600	0	-	-	-	-	Home-to-School Transportation

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Conversion Entry - Detail

3100-3299	3700	701,126	-	701,126	-	701,126	Food Services
3100-3299	3900	2,283,759	-	2,283,759	-	2,283,759	All Other Pupil Services
3100-3299	4000	0	-	-	-	-	Ancillary Services
3100-3299	5000	13,802	-	13,802	-	13,802	Community Services
3100-3299	6000	0	-	-	-	-	Enterprise Activities
3100-3299	7200	903,910	-	903,910	-	903,910	All Other General Administration
3100-3299	7700	297,537	-	297,537	-	297,537	Centralized Data Processing
3100-3299	8100	2,304,373	-	2,304,373	-	2,304,373	Plant Services
9490			26,409,689	-	26,409,689	-	Deferred Outflows of Resources - pensions only
TOTALS		26,409,689	26,409,689	26,409,689	-	-	26,409,689 26,409,689

Entry
CE025

State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000				-	-	Instruction
n/a	2100				-	-	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				-	-	School Site Administration
n/a	3600				-	-	Home-to-School Transportation
n/a	3700				-	-	Food Services
n/a	3900				-	-	All Other Pupil Services
n/a	4000				-	-	Ancillary Services
n/a	5000				-	-	Community Services
n/a	6000				-	-	Enterprise Activities
n/a	7200				-	-	All Other General Administration
n/a	7700				-	-	Centralized Data Processing
n/a	8100				-	-	Plant Services
8590	(2000-9999)				-	-	All Other State Revenue (Program Revenues)

TOTALS			-	-	-	-
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Entry
CE026

Employer OPEB Expenditures Made Subsequent to Measurement Date

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
3700-3799	1000	0		-	-	-	Instruction
3700-3799	2100	0		-	-	-	Instructional Supervision and Administration
3700-3799	2420	0		-	-	-	Instructional Library , Media and Technology
3700-3799	2700	0		-	-	-	School Site Administration
3700-3799	3600	0		-	-	-	Home-to-School Transportation
3700-3799	3700	58,435		-	58,435	-	Food Services
3700-3799	3900	0		-	-	-	All Other Pupil Services
3700-3799	4000	0		-	-	-	Ancillary Services
3700-3799	5000	0		-	-	-	Community Services
3700-3799	6000	1,088,913		-	1,088,913	-	Enterprise Activities
3700-3799	7200	0		-	-	-	All Other General Administration
3700-3799	7700	0		-	-	-	Centralized Data Processing
3700-3799	8100	0		-	-	-	Plant Services
9490							
TOTALS		1,147,348		1,147,348	1,147,348	-	

Entry
CE027

Amortization - Lease Assets and Subscription Assets

To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
6910 & 6920	1000				-	-	Instruction

Unaudited Actuals
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Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

6910 & 6920	2100				-	-	Instructional Supervision and Administration
6910 & 6920	2420				-	-	Instructional Library , Media and Technology
6910 & 6920	2700				-	-	School Site Administration
6910 & 6920	3600				-	-	Home-to-School Transportation
6910 & 6920	3700				-	-	Food Services
6910 & 6920	3900				-	-	All Other Pupil Services
6910 & 6920	4000				-	-	Ancillary Services
6910 & 6920	5000				-	-	Community Services
6910 & 6920	6000				-	-	Enterprise Activities
6910 & 6920	7200				-	-	All Other General Administration
6910 & 6920	7700				-	-	Centralized Data Processing
6910 & 6920	8100				-	-	Plant Services
6910 & 6920	0000				-	-	Amortization (Unallocated)
9465					-	-	Accumulated Amortization - Lease Assets
9475					-	-	Accumulated Amortization - Subscription Assets
TOTALS					-	-	

Entry
CE028

Lease/Subscription Modification and Termination

To record adjustments due to lease/subscription modification or at the end of lease/subscription term.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
9460					-	-	Lease Assets
9465					-	-	Accumulated Amortization - Lease Assets
9470					-	-	Subscription Assets
9475					-	-	Accumulated Amortization - Subscription Assets
9660					-	-	Subscription Liability
9667					-	-	Leases Payable

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

TOTALS			-	-	-	-
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Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410			Land
9420			Land Improvements
9425			Accumulated Depreciation - Land Improvements
9430			Buildings
9435			Accumulated Depreciation - Buildings
9440			Equipment
9445			Accumulated Depreciation - Equipment
9450			Work In Progress
9460			Lease Assets
9465			Accumulated Amortization - Lease Assets
9470			Subscription Assets
9475			Accumulated Amortization-Subscription Assets
9490			Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - OPEB only
9490			Deferred Outflows of Resources - other
9660			Subscription Liability
9661			General Obligation Bonds Payable
9662			State School Building Loan Payable
9663			Net Pension Liability (Asset)
9664			Total/Net OPEB Liability
9665			Compensated Absences Payable
9666			COPs Payable
9667			Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other (exclude lease related)
979Z	-	-	Fund Balance/Net Position
Total	0	0	

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Function

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	166,693.12
01	2600	0	1110	1000	6400	464,425.54
01	3010	0	1110	1000	6400	11,537.40
01	3213	0	1110	1000	6400	5,771,384.16
01	3214	0	1110	1000	6400	2,408.53
01	6537	0	5760	1110	6400	9,094.39
Total, Instruction (Functions 1000-1999)						6,425,543.14
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library , Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
01	6537	0	5760	3900	6400	3,635.30
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						3,635.30
Total, Home-to-School Transportation (Function 3600)						0.00
01	7028	0	0000	3700	6400	137,988.67
Total, Food Services (Function 3700)						137,988.67
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
01	0000	0	0000	7310	6400	102,435.69
Total, All Other General Administration (Functions 7000-7999 except 7700)						102,435.69
01	0000	0	0000	7700	6400	25,253.98
Total, Centralized Data Processing (Function 7700)						25,253.98
01	8150	0	0000	8110	6400	266,808.54
Total, Plant Services (Functions 8000-8999 except 8500)						266,808.54
12	5058	0	0001	8500	6100	52,165.00
12	6105	0	0001	8500	6100	148,872.70
14	0000	0	0000	8500	4300	145,672.22
14	0000	0	0000	8500	4400	73,379.90
14	0000	0	0000	8500	5600	730,288.68
14	0000	0	0000	8500	5800	73,030.16
14	0000	0	0000	8500	6170	44,350.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Function

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
14	0000	0	0000	8500	6200	30,247.76
14	0000	0	0000	8500	6400	106,060.96
21	0000	0	0000	8500	5800	12,775.00
21	0000	0	0000	8500	6170	12,600.00
21	0000	0	0000	8500	6200	6,836,284.42
21	0000	0	0000	8500	6400	170,888.77
25	0000	0	0000	8500	5800	8,250.00
35	7710	0	0000	8500	6200	747,773.02
40	0000	0	0000	8500	4300	80,586.06
40	0000	0	0000	8500	4400	61,524.40
40	0000	0	0000	8500	5800	116,205.51
40	0000	0	0000	8500	6100	129,090.70
40	0000	0	0000	8500	6170	48,159.84
40	0000	0	0000	8500	6200	1,247,372.11
40	0000	0	0000	8500	6400	457,328.84
49	0000	0	0000	8500	5600	246,111.75
49	0000	0	0000	8500	5800	40,000.00
49	0000	0	0000	8500	6170	17,494.98
Total, Facilities Acquisition and Construction (Function 8500)						11,636,512.78
						18,598,178.10

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Object

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
14	0000	0	0000	8500	4300	145,672.22
40	0000	0	0000	8500	4300	80,586.06
Total, Books and Supplies (Objects 4000-4999 except 4400)						226,258.28
14	0000	0	0000	8500	4400	73,379.90
40	0000	0	0000	8500	4400	61,524.40
Total, Noncapitalized Equipment (Object 4400)						134,904.30
14	0000	0	0000	8500	5600	730,288.68
14	0000	0	0000	8500	5800	73,030.16
21	0000	0	0000	8500	5800	12,775.00
25	0000	0	0000	8500	5800	8,250.00
40	0000	0	0000	8500	5800	116,205.51
49	0000	0	0000	8500	5600	246,111.75
49	0000	0	0000	8500	5800	40,000.00
Total, Services and Other Operating Expenditures (Objects 5000-5999)						1,226,661.10
12	5058	0	0001	8500	6100	52,165.00
12	6105	0	0001	8500	6100	148,872.70
40	0000	0	0000	8500	6100	129,090.70
Total, Land (Object 6100)						330,128.40
14	0000	0	0000	8500	6170	44,350.00
21	0000	0	0000	8500	6170	12,600.00
40	0000	0	0000	8500	6170	48,159.84
49	0000	0	0000	8500	6170	17,494.98
Total, Land Improvements (Object 6170)						122,604.82
14	0000	0	0000	8500	6200	30,247.76
21	0000	0	0000	8500	6200	6,836,284.42
35	7710	0	0000	8500	6200	747,773.02
40	0000	0	0000	8500	6200	1,247,372.11
Total, Buildings and Improvement of Buildings (Object 6200)						8,861,677.31
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7310	6400	102,435.69
01	0000	0	0000	7700	6400	25,253.98

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Object

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	166,693.12
01	2600	0	1110	1000	6400	464,425.54
01	3010	0	1110	1000	6400	11,537.40
01	3213	0	1110	1000	6400	5,771,384.16
01	3214	0	1110	1000	6400	2,408.53
01	6537	0	5760	1110	6400	9,094.39
01	6537	0	5760	3900	6400	3,635.30
01	7028	0	0000	3700	6400	137,988.67
01	8150	0	0000	8110	6400	266,808.54
14	0000	0	0000	8500	6400	106,060.96
21	0000	0	0000	8500	6400	170,888.77
40	0000	0	0000	8500	6400	457,328.84
Total, Equipment (Object 6400)						7,695,943.89
Total, Equipment Replacement (Object 6500)						0.00
Total, Lease Assets (Object 6600)						0.00
Total, Subscription Assets (Object 6700)						0.00
						18,598,178.10

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001 Capital Outlay Expenditures				
To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.				
Land	9410		330,128	
Land Improvements	9420		122,605	
Buildings	9430		10,449,501	
Equipment	9440		7,695,944	
		1000		6,425,543
		3700		137,989
		3900		3,635
		7200		102,436
		7700		25,254
		8100		266,809
		8500		11,636,513
	Unbalanced	Total	18,598,178	18,598,179

Entry #	Object	Function	Debit	Credit
CE002 Debt Service Expenditures				
To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
General Obligation Bonds Payable	9661		2,462,307	
Other General Long-Term Debt	9669		353,385	
		9101		2,815,692
		Total	2,815,692	2,815,692

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE003 Debt Issuance				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
Proceeds from Sale of Bonds	8951		7,046,314	
General Obligation Bonds Payable	9661			7,046,314
		Total	7,046,314	7,046,314

Entry #	Object	Function	Debit	Credit
CE004 Donated and Contributed Capital Assets				
To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
		Total	0	0

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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Report ENTRY
D8ANRSUNTU(2022-23)

Entry #	Object	Function	Debit	Credit
CE005	Disposal of Capital Assets			
	To report sales and disposals of capital assets and any resulting gain or loss.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues			
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			
Total			0	0

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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Report ENTRY
D8ANRSUNTU(2022-23)

Entry #	Object	Function	Debit	Credit
CE007	Elimination of Revenues Relating to Prior Periods			
	To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE008	Liability for Unmatured Interest on Long-Term Debt			
In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.				
Total			0	0

Entry #		Object	Function	Debit	Credit
CE009	Liability for Compensated Absences				
	To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods			
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress			
	To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.			
Total			0	0

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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Report ENTRY
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Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
Total			0	0

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
Total			0	0

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
Total			0	0

Entry #		Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds				
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
Total				0	0

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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Report ENTRY
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Entry #	Object	Function	Debit	Credit
CE018 Reclassification of Interfund Balances Involving Fiduciary Funds To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
Governmental Funds (Funds 01-60)				
Proprietary Funds: Enterprise Funds (Funds 61-65)				
Proprietary Funds: Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE019 Elimination of Internal Transfers To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
Interfund Transfers, Other Authorized	8919		3,303,602	
Interfund Transfers In				
Interfund Transfers		9300		3,303,602
Total			3,303,602	3,303,602

Entry #	Object	Function	Debit	Credit
CE021	Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense To adjust for the LEA's liabilities in total/net OPEB liability ; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE024	Employer Pension Contributions Made Subsequent to Measurement Date			
	To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.			
	Deferred Outflows of Resources - pensions only	9490	26,409,689	
	Instruction	1000		16,694,654
	Instructional Supervision and Administration	2100		727,103
	School Site Administration	2700		2,483,425
	Food Services	3700		701,126
	All Other Pupil Services	3900		2,283,759
	Community Services	5000		13,802
	All Other General Administration	7200		903,910
	Centralized Data Processing	7700		297,537
	Plant Services	8100		2,304,373
		Total	26,409,689	26,409,689

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

19 64667 0000000
Report ENTRY
D8ANRSUNTU(2022-23)

Entry #	Object	Function	Debit	Credit
CE025	State's Share of Pension Expense - Special Funding Situation To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.			
Total			0	0

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

19 64667 0000000
Report ENTRY
D8ANRSUNTU(2022-23)

Entry #		Object	Function	Debit	Credit
CE026	Employer OPEB Expenditures Made Subsequent to Measurement Date				
	To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.				
	Deferred Outflows of Resources - OPEB only	9490		1,147,348	
	Food Services		3700		58,435
	Enterprise Activities		6000		1,088,913
			Total	1,147,348	1,147,348

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

19 64667 0000000
Report ENTRY
D8ANRSUNTU(2022-23)

Entry #	Object	Function	Debit	Credit
CE027	Amortization - Lease Assets and Subscription Assets To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE028	Lease/Subscription Modification and Termination To record adjustments due to lease/subscription modification or at the end of lease/subscription term.			
		Total	0	0

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	0	0	0
Investments	0	0	0
Receivables	0	0	0
Due from (to) other funds	0	0	0
Stores	0	0	0
Prepaid expenses	0	0	0
Other current assets	0	0	0
Lease Receivable	0	0	0
Capital assets:			
Land	0	0	0
Land Improvements	0	0	0
Buildings	0	0	0
Equipment	0	0	0
Work in progress	0	0	0
Less accumulated depreciation	0	0	0
Lease Assets	0	0	0
Less accumulated amortization	0	0	0
Subscription Assets	0	0	0
Less accumulated amortization	0	0	0
Total assets	0	0	0
Deferred Outflows of Resources	0	0	0
Liabilities			
Accounts payable and other current liabilities	0	0	0
Current loans	0	0	0
Unearned revenue	0	0	0
Long-term liabilities:	0	0	0
Due within one year			0
Due in more than one year			0
Total liabilities	0	0	0
Deferred Inflows of Resources	0	0	0
Net Position			
Net investment in capital assets			0
Restricted for:			
Capital projects			0
Debt service			0
Educational programs			0
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted			0
Total net position	0	0	0

**Unaudited Actuals
2022-23 Unaudited Actuals
Reconciliation of the
Governmental Funds Balance Sheet to the
Statement of Net Position**

**19 64667 0000000
Report GSNP
D8ANRSUNTU(2022-23)**

Total fund balances, governmental funds:

206,956,468

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets, lease assets, and subscription assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation, lease assets and accumulated amortization, and subscription assets and accumulated amortization.

Capital assets relating to governmental activities, at historical cost:	-
Accumulated depreciation:	-
Lease assets relating to governmental activities, at historical costs:	-
Accumulated amortization:	-
Subscription assets relating to governmental activities, at historical costs:	-
Accumulated amortization:	-
Net:	-

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are: (111,085)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: -

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Subscription Liability	-
General obligation bonds payable	-
State school building loans payable	-
Net Pension Liability (Asset)	-
Total/Net OPEB Liability	-
Compensated absences payable	-
Certificates of participation payable	-
Leases payable	-
Lease revenue bonds payable	-
Other general long-term debt	-
Deferred gain or loss on debt refunding	-
Total:	-

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	-
Deferred inflows of resources relating to pensions	-

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is: -

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Unaudited Actuals
2022-23 Unaudited Actuals
Reconciliation of the
Governmental Funds Balance Sheet to the
Statement of Net Position

Deferred outflows of resources relating to OPEB	-
Deferred inflows of resources relating to OPEB	-

Total net position, governmental activities (minor differences may be due to rounding):	206,845,383
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2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	TITLE I	Migrant Education	Comprehensive Support and Improvement (CSI)	ESSER II	ESSER III	ESSER III 20%	GEER II RESERVE
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3060	3182	3212	3213	3214	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	694,952.01	8,630.98	0.00	9,229,673.01	18,979,727.73	8,956,904.00	1,612,803.00
2. a. Current Year Award	6,632,253.00	0.00	634,354.82	1,037,677.78	0.00	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	6,632,253.00	0.00	634,354.82	1,037,677.78	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	7,327,205.01	8,630.98	634,354.82	10,267,350.79	18,979,727.73	8,956,904.00	1,612,803.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00				977,759.56		
6. Cash Received in Current Year	5,903,265.00	6,536.04	634,354.82	8,639,937.00	12,032,320.73	0.00	403,201.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,903,265.00	6,536.04	634,354.82	8,639,937.00	13,010,080.29	0.00	403,201.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,350,786.05	5,949.12	508,661.50	10,267,350.79	12,019,592.61	3,925,315.01	1,612,803.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,350,786.05	5,949.12	508,661.50	10,267,350.79	12,019,592.61	3,925,315.01	1,612,803.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	552,478.95	586.92	125,693.32	(1,627,413.79)	990,487.68	(3,925,315.01)	(1,209,602.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation							
(line 4 minus line 9)	1,976,418.96	2,681.86	125,693.32	0.00	6,960,135.12	5,031,588.99	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,903,265.00	6,536.04	634,354.82	8,639,937.00	13,010,080.29	0.00	403,201.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Opportunities ELO-Grant: GEER II	ESSER III-State Reserve AB 86 Emergency Needs	ESSER III State Reserve AB 86 Learning Loss	After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Summer Learning Prog	Special Ed: ARP IDEA Entitlement	Special Ed: ARP IDEA Early Interven. Serv	Special Ed: ARP IDEA PreSchool Grants
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3217	3218	3219	3225	3305	3307	3308
REVENUE OBJECT	8290	8290	8290	8290	8182	8990	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	370,153.00	1,051,361.00	1,812,364.00	0.00	537,490.09	92,556.00	77,255.00
2. a. Current Year Award	0.00	0.00	0.00	945,000.00	0.00	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	945,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	370,153.00	1,051,361.00	1,812,364.00	945,000.00	537,490.09	92,556.00	77,255.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	92,538.00	262,840.00	453,091.00	756,000.00	505,369.89	32,120.20	63,621.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	92,538.00	262,840.00	453,091.00	756,000.00	505,369.89	32,120.20	63,621.00
EXPENDITURES							
9. Donor-Authorized Expenditures	370,153.00	0.00	0.00	0.00	0.00	32,120.20	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	370,153.00	0.00	0.00	0.00	0.00	32,120.20	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

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

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(277,615.00)	262,840.00	453,091.00	756,000.00	505,369.89	0.00	63,621.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,051,361.00	1,812,364.00	945,000.00	537,490.09	60,435.80	77,255.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	92,538.00	262,840.00	453,091.00	756,000.00	505,369.89	32,120.20	63,621.00

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Special Ed: ARP IDEA PreSchool Grants Early Int Serv	IDEA Local Assist	IDEA Local Assist Disp	IDEA Preschool	IDEA Federal Preschool	IDEA Preschool Staff Dev	SPED Inclusive Practices
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3309	3310	3312	3315	3318	3345	3386
REVENUE OBJECT	8990	8181	8990	8182	8990	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	13,634.00	.36	544,414.78	0.00	0.00	0.00	2,138.76
2. a. Current Year Award	0.00	2,545,560.00	450,158.00	126,052.00	22,245.00	1,079.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	2,545,560.00	450,158.00	126,052.00	22,245.00	1,079.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	13,634.00	2,545,560.36	994,572.78	126,052.00	22,245.00	1,079.00	2,138.76
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	13,634.00	2,521,733.56	814,986.85	153,532.26	946.74	1,079.00	2,138.76
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	13,634.00	2,521,733.56	814,986.85	153,532.26	946.74	1,079.00	2,138.76
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	2,563,376.00	814,986.85	72,176.85	946.74	1,079.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	2,563,376.00	814,986.85	72,176.85	946.74	1,079.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	13,634.00	(41,642.44)	0.00	81,355.41	0.00	0.00	2,138.76

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

Description	015	016	017	018	019	020	021
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	13,634.00	(17,815.64)	179,585.93	53,875.15	21,298.26	0.00	2,138.76
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,634.00	2,521,733.56	814,986.85	153,532.26	946.74	1,079.00	2,138.76

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

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	Title II - Improv Tchr Quality	Title IV - 21st Century Commun Learn	Stud Suprt & Acad Enrich Grt	Student Support and Academic Enrichment Grant Program (SSAE)	Title III - Immigrant Ed	Title III - Lmted English Prof	Ed for Homeless T9 McKinney
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4035	4124	4127	4128	4201	4203	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	320,598.75	270,132.34	337,592.26	0.00	7,942.34	5,933.00	17,808.01
2. a. Current Year Award	758,466.00	0.00	453,162.00	0.00	0.00	226,970.00	75,720.24
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	758,466.00	0.00	453,162.00	0.00	0.00	226,970.00	75,720.24
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,079,064.75	270,132.34	790,754.26	0.00	7,942.34	232,903.00	93,528.25
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	854,663.07	135,082.03	370,918.00	0.00	5,705.67	283,298.13	65,233.87
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	854,663.07	135,082.03	370,918.00	0.00	5,705.67	283,298.13	65,233.87
EXPENDITURES							
9. Donor-Authorized Expenditures	774,207.67	191,916.74	81,076.80	4,337.50	146.66	591,848.39	20,259.37
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	774,207.67	191,916.74	81,076.80	4,337.50	146.66	591,848.39	20,259.37
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	80,455.40	(56,834.71)	289,841.20	(4,337.50)	5,559.01	(308,550.26)	44,974.50

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

Description	022	023	024	025	026	027	028
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	304,857.08	78,215.60	709,677.46	(4,337.50)	7,795.68	(358,945.39)	73,268.88
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	854,663.07	135,082.03	370,918.00	0.00	5,705.67	283,298.13	65,233.87

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

Description	029	030	031	
FEDERAL PROGRAM NAME	Homeless ARP	Homeless ARP- HCY II	Dept Health Care Svcs	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	5632	5634	5640	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carry over	341.75	200,195.00	419,720.75	45,564,321.92
2. a. Current Year Award	0.00	0.00	0.00	13,908,697.84
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	13,908,697.84
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2d, & 3)	341.75	200,195.00	419,720.75	59,473,019.76
REVENUES				
5. Unearned Revenue Deferred from Prior Year			419,720.75	1,397,480.31
6. Cash Received in Current Year	12,761.00	97,189.00	0.00	35,118,096.62
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	12,761.00	97,189.00	419,720.75	36,515,576.93
EXPENDITURES				
9. Donor-Authorized Expenditures	74,059.91	108,641.35	419,720.75	39,811,511.86
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	74,059.91	108,641.35	419,720.75	39,811,511.86
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(61,298.91)	(11,452.35)	0.00	(3,295,934.93)
a. Unearned Revenue				0.00

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

Description	029	030	031	
b. Accounts Payable				0.00
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	(73,718.16)	91,553.65	0.00	19,661,507.90
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,761.00	97,189.00	419,720.75	36,515,576.93

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

Description	001	002	003	004	
STATE PROGRAM NAME	After School Education and Safety (ASES)	Child Development: Prekindergarten Family Literacy Support	In-Person Instruction AB 86	Early Literacy Support Block Grant	TOTAL
RESOURCE CODE	6010	6053	7422	7810	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carry over	870,415.31	0.00	4,198,948.70	774,901.94	5,844,265.95
2. a. Current Year Award	1,760,627.91	0.00	0.00	450,000.00	2,210,627.91
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	1,760,627.91	0.00	0.00	450,000.00	2,210,627.91
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	2,631,043.22	0.00	4,198,948.70	1,224,901.94	8,054,893.86
REVENUES					
5. Unearned Revenue Deferred from Prior Year			(1,053,864.22)		(1,053,864.22)
6. Cash Received in Current Year	2,536,260.67	923,428.00	3,964,123.91	0.00	7,423,812.58
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	2,536,260.67	923,428.00	2,910,259.69	0.00	6,369,948.36
EXPENDITURES					
9. Donor-Authorized Expenditures	1,454,992.07	1,058,554.18	2,910,259.69	302,530.99	5,726,336.93
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	1,454,992.07	1,058,554.18	2,910,259.69	302,530.99	5,726,336.93
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,081,268.60	(135,126.18)	0.00	(302,530.99)	643,611.43
a. Unearned Revenue					0.00
b. Accounts Payable					0.00

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

Description	001	002	003	004	
c. Accounts Receivable					0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,176,051.15	(1,058,554.18)	1,288,689.01	922,370.95	2,328,556.93
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,536,260.67	923,428.00	2,910,259.69	0.00	6,369,948.36

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

Description	001	002	
LOCAL PROGRAM NAME	ESSA: Title II, Comprehensive Literacy State Dev (CLSD) Grant		TOTAL
RESOURCE CODE	9403		
REVENUE OBJECT	8699		
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over	0.00		0.00
2. a. Current Year Award	8,699.00		8,699.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	8,699.00	0.00	8,699.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	8,699.00	0.00	8,699.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	1,031,736.97		1,031,736.97
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	1,031,736.97	0.00	1,031,736.97
EXPENDITURES			
9. Donor-Authorized Expenditures	860,471.45		860,471.45
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	860,471.45	0.00	860,471.45
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	171,265.52	0.00	171,265.52
a. Unearned Revenue			0.00
b. Accounts Payable			0.00

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

Description	001	002	
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	(851,772.45)	0.00	(851,772.45)
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,031,736.97	0.00	1,031,736.97

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

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

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

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

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELO P Grant	Literacy Coaches and Reading Specialists Grant Program	Educator Effectiveness Grant	Lottery: Instr Materials	Arts, Music, and Instructional Materials Discretionary Block Grant	Infrastructure Upgrade Funds For Cafeteria received 21-22	Food Service Staff Training Funds For Cafeteria received 21-22
RESOURCE CODE	2600	6211	6266	6300	6762	7028	7029
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8520
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	11,094,291.00	0.00	2,995,958.00	631,916.42	0.00	496,886.00	128,884.00
2. a. Current Year Award	21,580,061.00	0.00	0.00	1,214,229.08	8,091,785.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	21,580,061.00	0.00	0.00	1,214,229.08	8,091,785.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	32,674,352.00	0.00	2,995,958.00	1,846,145.50	8,091,785.00	496,886.00	128,884.00
REVENUES							
5. Cash Received in Current Year	21,853,831.45	450,000.00	748,989.00	1,337,534.53	4,045,893.00	0.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	(273,770.45)	(450,000.00)	(748,989.00)	(123,305.45)	4,045,892.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	(273,770.45)	(450,000.00)	(748,989.00)	(123,305.45)	4,045,892.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	21,580,061.00	0.00	0.00	1,214,229.08	8,091,785.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,740,262.85	0.00	0.00	414,952.44	98,125.60	374,457.84	86,091.54
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	5,740,262.85	0.00	0.00	414,952.44	98,125.60	374,457.84	86,091.54
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	26,934,089.15	0.00	2,995,958.00	1,431,193.06	7,993,659.40	122,428.16	42,792.46

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Communities for School Success Prog	Classified School Employee Summer Assist.	AB 86 90% not for PARA	AB 86 10% PARA Set Aside	Leraning Recovery Emergency Block Grant	Low-Performance Student Block	In-Person Instruction AB 86
RESOURCE CODE	7032	7085	7415	7422	7425	7426	7435
REVENUE OBJECT	8520	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	372,421.83	0.00	4,198,948.70	2,228,849.13	630,373.00	0.00
2. a. Current Year Award	1,502,401.00	0.00	0.00	0.00	0.00	0.00	26,127,940.00
b. Other Adjustments							(4,076,877.31)
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,502,401.00	0.00	0.00	0.00	0.00	0.00	22,051,062.69
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,502,401.00	372,421.83	0.00	4,198,948.70	2,228,849.13	630,373.00	22,051,062.69
REVENUES							
5. Cash Received in Current Year	1,502,401.00	60,000.00	382,325.00		0.00	630,373.00	26,127,940.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	(60,000.00)	(382,325.00)	0.00	0.00	(630,373.00)	(4,076,877.31)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	(60,000.00)	(382,325.00)	0.00	0.00	(630,373.00)	(4,076,877.31)
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	1,502,401.00	0.00	0.00	0.00	0.00	0.00	22,051,062.69
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	244,547.62	0.00	2,910,259.69	2,228,849.13	630,373.00	7,387.81
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	0.00	244,547.62	0.00	2,910,259.69	2,228,849.13	630,373.00	7,387.81
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,502,401.00	127,874.21	0.00	1,288,689.01	0.00	0.00	22,043,674.88

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

Description		015
STATE PROGRAM NAME	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	TOTAL
RESOURCE CODE	7510	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	762,181.50	23,540,709.58
2. a. Current Year Award	750,000.00	59,266,416.08
b. Other Adjustments		(4,076,877.31)
c. Adj Curr Yr Award (sum lines 2a & 2b)	750,000.00	55,189,538.77
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,512,181.50	78,730,248.35
REVENUES		
5. Cash Received in Current Year	0.00	57,139,286.98
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	750,000.00	(1,949,748.21)
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	750,000.00	(1,949,748.21)
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	750,000.00	55,189,538.77
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	12,735,307.52
11. Non Donor-Authorized Expenditures		0.00

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

Description		015	
12. Total Expenditures (line 10 plus line 11)		0.00	12,735,307.52
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)		1,512,181.50	65,994,940.83

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Ongoing & Major Maintenance: Restricted Maintenance Account (RMA)	School Donations - General	CAAASA County COVID-19 Community Equity Fund	Medi-Cal Billing Option	All Other Local Revenues	Quality Start Grant (ECE)	School Trip Donations and Reimbursements
RESOURCE CODE	8150	9000	90001	9010	9017	9011	9140
REVENUE OBJECT	8980	8699	8699	8290	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	126,613.95	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	0.00	126,613.95	0.00	0.00	0.00
REVENUES							
5. Cash Received in Current Year	1,064.93	37,976.56	0.00	176,562.85	0.00	0.00	1,419.33
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(1,064.93)	(37,976.56)	0.00	(176,562.85)	0.00	0.00	(1,419.33)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(1,064.93)	(37,976.56)	0.00	(176,562.85)	0.00	0.00	(1,419.33)
8. Contributed Matching Funds	8,033,714.22						
9. Total Available (sum lines 5, 7c, & 8)	8,033,714.22	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	8,034,779.15	73,909.67	27,904.78	661,517.06	0.00	5,104.61	1,419.33
11. Non Donor-Authorized							

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

Description	001	002	003	004	005	006	007
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	8,034,779.15	73,909.67	27,904.78	661,517.06	0.00	5,104.61	1,419.33
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	(8,034,779.15)	(73,909.67)	(27,904.78)	(534,903.11)	0.00	(5,104.61)	(1,419.33)

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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	Kaiser Wellness Grant	All Other Local Revenues: LACOE- BEST Lease	All Other Local Revenues: Charter 1%/Technology	Special Ed:	SPED Inclusive Practices	SPED Inclusive Practices	Special Education Early Intervention Preschool Grant
RESOURCE CODE	9161	9200	9400	6500	6536	6537	6547
REVENUE OBJECT	8699	8699	8699	8791	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	0.00	0.00	0.00	180,213.38	892,506.76	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	1,196,168.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	1,196,168.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	180,213.38	892,506.76	1,196,168.00
REVENUES							
5. Cash Received in Current Year	0.00	12,147.52	223,175.19	13,728,576.80	0.00	0.00	1,196,168.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	(12,147.52)	(223,175.19)	(13,728,576.80)	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	(12,147.52)	(223,175.19)	(13,728,576.80)	0.00	0.00	0.00
8. Contributed Matching Funds				25,158,350.56			
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	25,158,350.56	0.00	0.00	1,196,168.00
EXPENDITURES							
10. Donor-Authorized Expenditures	43.70	0.00	0.00	38,886,927.36	180,213.38	892,506.76	0.00
11. Non Donor-Authorized							
Expenditures							

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	43.70	0.00	0.00	38,886,927.36	180,213.38	892,506.76	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	(43.70)	0.00	0.00	(38,886,927.36)	0.00	0.00	1,196,168.00

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

Description	
LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted	
Ending Balance	1,199,334.09
2. a. Current Year Award	1,196,168.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	1,196,168.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	2,395,502.09
REVENUES	
5. Cash Received in Current Year	15,377,091.18
6. Amounts Included in Line 5 for	
Prior Year Adjustments	0.00
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	(14,180,923.18)
b. Noncurrent Accounts	
Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	(14,180,923.18)
8. Contributed Matching Funds	33,192,064.78
9. Total Available	
(sum lines 5, 7c, & 8)	34,388,232.78
EXPENDITURES	
10. Donor-Authorized Expenditures	48,764,325.80
11. Non Donor-Authorized	
Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	48,764,325.80

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

Description	
RESTRICTED ENDING BALANCE	
13. Current Year	
(line 4 minus line 10)	(46,368,823.71)