Sulphur Springs Union School District

UNAUDITED ACTUALS
AS OF JUNE 30, 2023
FOR FISCAL YEAR 2022-23

DATE OF BOARD MEETING:

SEPTEMBER 13, 2023

UNAUDITED ACTUAL FINANCIAL REPORT

To the County Superintendent of Schools

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

Signed

Clerk / Secretary of the Governing Board

(Original signature required)

Date of Meeting Sep 13 2023

To the Superintendent of Public Instruction

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

Signed

County Superintendent/Designee

(Original signature required)

Date

For additional information on the unaudited actual reports please contact

For County Office of Education	For School District
Dionisio Brache	Dr Joshua Randall
Name	Name
Business Services Consultant	Deputy Superintendent Business Services
Title	Title
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E-mail Address	E-mail Address

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	59 36%
	Must equal or exceed 60% for elementary 55% for unified and 50% for high school districts or future apportionments may be affected (EC 41372)	
	CEA Deficiency Amount	$482 365 02
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met the 2024-25 apportionment may be reduced by the lesser of the following two percentages	
	MOE Deficiency Percentage - Based on Total Expenditures	0 00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0 00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902 1	$0 00
	Adjusted Appropriations Limit	$41 786 084 69
	Appropriations Subject to Limit	$40 520 210 61
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132	
ICR	Preliminary Proposed Indirect Cost Rate	7 58%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval	

FINANCIAL STATEMENTS BY FUND

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	56 749 300 00	0 00	56 749 300 00	61 547 414 00	0 00	61 547 414 00	8 5%
2) Federal Revenue		8100-8299	0 00	6 662 791 73	6 662 791 73	0 00	5 705 537 00	5 705 537 00	-14 4%
3) Other State Revenue		8300-8599	1 643 128 84	17 712 966 39	19 356 095 23	1 375 773 00	10 021 227 00	11 397 000 00	-41 1%
4) Other Local Revenue		8600-8799	634 755 74	7 647 050 42	8 281 806 16	648 305 00	6 695 855 00	7 344 160 00	-11 3%
5) TOTAL, REVENUES			59 027 184 56	32 022 808 54	91 049 993 12	63 571 492 00	22 422 619 00	85 994 111 00	-5 6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19 470 136 03	9 831 203 39	29 301 339 42	20 813 994 00	11 495 214 00	32 309 208 00	10 3%
2) Classified Salaries		2000-2999	6 915 577 88	5 583 952 18	12 499 530 06	7 561 953 00	7 200 986 00	14 762 939 00	18 1%
3) Employee Benefits		3000-3999	14 370 414 57	9 837 897 99	24 208 312 56	13 281 236 00	11 020 521 00	24 301 757 00	0 4%
4) Books and Supplies		4000-4999	2 144 430 18	1 688 705 39	3 833 135 57	2 388 095 00	2 287 317 00	4 675 412 00	22 0%
5) Services and Other Operating Expenditures		5000-5999	4 418 959 94	4 677 118 09	9 096 078 03	4 279 339 00	6 894 528 00	11 173 867 00	22 8%
6) Capital Outlay		6000-6999	715 089 75	576 126 43	1 291 216 18	128 900 00	1 610 551 00	1 739 451 00	34 7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0 00	587 908 18	587 908 18	0 00	565 884 00	565 884 00	-3 7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(180 952 24)	132 569 48	(48 382 76)	(150 141 00)	91 866 00	(58 275 00)	20 4%
9) TOTAL, EXPENDITURES			47 953 656 11	32 915 481 13	80 769 137 24	48 303 376 00	41 166 867 00	89 470 243 00	10 8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11 173 528 47	(892 672 59)	10 280 855 88	15 268 116 00	(18 744 248 00)	(3 476 132 00)	-133 8%
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	1 032 853 30	0 00	1 032 853 30	50 000 00	0 00	50 000 00	-95 2%
2) Other Sources/Uses									
a) Sources		8930-8979	435 550 00	0 00	435 550 00	0 00	0 00	0 00	-100 0%
b) Uses		7630-7699	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
3) Contributions		8980-8999	(12 569 756 44)	12 569 756 44	0 00	(16 725 393 00)	16 725 393 00	0 00	0 0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13 167 059 74)	12 569 756 44	(597 303 30)	(16 775 393 00)	16 725 393 00	(50 000 00)	-91 6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1 993 531 27)	11 677 083 85	9 683 552 58	(1 507 277 00)	(2 018 855 00)	(3 526 132 00)	-136 4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17 147 203 69	4 727 896 57	21 875 100 26	15 153 672 42	16 404 980 42	31 558 652 84	44 3%
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)			17 147 203 69	4 727 896 57	21 875 100 26	15 153 672 42	16 404 980 42	31 558 652 84	44 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)			17 147 203 69	4 727 896 57	21 875 100 26	15 153 672 42	16 404 980 42	31 558 652 84	44 3%
2) Ending Balance, June 30 (E + F1e)			15 153 672 42	16 404 980 42	31 558 652 84	13 646 395 42	14 386 125 42	28 032 520 84	-11 2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5 000 00	0 00	5 000 00	5 000 00	0 00	5 000 00	0 0%
Stores		9712	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Prepaid Items		9713	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
All Others		9719	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
b) Restricted		9740	0 00	16 404 980 42	16 404 980 42	0 00	14 386 729 99	14 386 729 99	-12 3%
c) Committed									
Stabilization Arrangements		9750	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Other Commitments		9760	7 377 483 00	0 00	7 377 483 00	4 403 871 00	0 00	4 403 871 00	-40 3%
d) Assigned									
Other Assignments		9780	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2 454 060 00	0 00	2 454 060 00	2 685 607 00	0 00	2 685 607 00	9 4%
Unassigned/Unappropriated Amount		9790	5 317 129 42	0 00	5 317 129 42	6 551 917 42	(604 57)	6 551 312 85	23 2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18 277 931 60	15 197 625 21	33 475 556 81				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1 617 812 26)	0 00	(1 617 812 26)				
b) in Banks		9120	0 00	0 00	0 00				
c) in Revolving Cash Account		9130	5 000 00	0 00	5 000 00				
d) with Fiscal Agent/Trustee		9135	0 00	0 00	0 00				
e) Collections Awaiting Deposit		9140	0 00	0 00	0 00				
2) Investments		9150	0 00	0 00	0 00				
3) Accounts Receivable		9200	534 630 64	8 147 438 23	8 682 068 87				
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				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	0 00	0 00	0 00				
8) Other Current Assets		9340	238 689 00	0 00	238 689 00				
9) Lease Receivable		9380	0 00	0 00	0 00				
10) TOTAL ASSETS			17 438 438 98	23 345 063 44	40 783 502 42				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0 00	0 00	0 00				
2) TOTAL DEFERRED OUTFLOWS			0 00	0 00	0 00				
I. LIABILITIES									
1) Accounts Payable		9500	1 531 681 14	1 753 807 73	3 285 488 87				
2) Due to Grantor Governments		9590	753 085 42	1 030 170 89	1 783 256 31				
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	4 156 104 40	4 156 104 40				
6) TOTAL LIABILITIES			2 284 766 56	6 940 083 02	9 224 849 58				
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)			15 153 672 42	16 404 980 42	31 558 652 84				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	35 413 391 58	0 00	35 413 391 58	28 790 576 00	0 00	28 790 576 00	-18 7%
Education Protection Account State Aid - Current Year		8012	4 020 327 00	0 00	4 020 327 00	15 213 459 00	0 00	15 213 459 00	278 4%
State Aid - Prior Years		8019	(13 71)	0 00	(13 71)	0 00	0 00	0 00	-100 0%
Tax Relief Subventions									
Homeowners Exemptions		8021	54 542 11	0 00	54 542 11	54 587 00	0 00	54 587 00	0 1%
Timber Yield Tax		8022	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Other Subventions/In-Lieu Taxes		8029	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
County & District Taxes									
Secured Roll Taxes		8041	12 424 517 89	0 00	12 424 517 89	12 125 308 00	0 00	12 125 308 00	-2 4%
Unsecured Roll Taxes		8042	392 422 43	0 00	392 422 43	392 422 00	0 00	392 422 00	0 0%
Prior Years' Taxes		8043	633 524 07	0 00	633 524 07	685 881 00	0 00	685 881 00	8 3%
Supplemental Taxes		8044	427 451 01	0 00	427 451 01	460 782 00	0 00	460 782 00	7 8%
Education Revenue Augmentation Fund (ERAF)		8045	4 317 685 49	0 00	4 317 685 49	3 803 391 00	0 00	3 803 391 00	-11 9%
Community Redevelopment Funds (SB 617/699/1992)		8047	43 066 04	0 00	43 066 04	21 008 00	0 00	21 008 00	-51 2%
Penalties and Interest from Delinquent Taxes		8048	22 386 09	0 00	22 386 09	0 00	0 00	0 00	-100 0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Other In-Lieu Taxes		8082	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Less Non-LCFF (50%) Adjustment		8089	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Subtotal LCFF Sources			57 749 300 00	0 00	57 749 300 00	61 547 414 00	0 00	61 547 414 00	6 6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1 000 000 00)		(1 000 000 00)	0 00		0 00	100 0%
All Other LCFF Transfers - Current Year	All Other	8091	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Property Taxes Transfers		8097	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL LCFF SOURCES			56 749 300 00	0 00	56 749 300 00	61 547 414 00	0 00	61 547 414 00	8 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	1 109 326 00	1 109 326 00	0 00	1 102 075 00	1 102 075 00	-0 7%
Special Education Discretionary Grants		8182	0 00	58 672 00	58 672 00	0 00	58 672 00	58 672 00	0 0%
Child Nutrition Programs		8220	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Donated Food Commodities		8221	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Forest Reserve Funds		8260	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Flood Control Funds		8270	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Wildlife Reserve Funds		8280	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
FEMA		8281	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Interagency Contracts Between LEAs		8285	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Pass-Through Revenues from Federal Sources		8287	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Title I, Part A, Basic	3010	8290		1 015 597 58	1 015 597 58		892 295 00	892 295 00	-12 1%
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		141 025 00	141 025 00		139 496 00	139 496 00	-1 1%
Title III, Part A, Immigrant Student Program	4201	8290		0 00	0 00		0 00	0 00	0 0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III Part A English Learner Program	4203	8290		191 181 19	191 181 19		112 715 00	112 715 00	-41 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		70 338 00	70 338 00		68 800 00	68 800 00	-2 2%
Career and Technical Education	3500 3599	8290		0 00	0 00		0 00	0 00	0 0%
All Other Federal Revenue	All Other	8290	0 00	4 076 651 96	4 076 651 96	0 00	3 331 484 00	3 331 484 00	-18 3%
TOTAL FEDERAL REVENUE			0 00	6 662 791 73	6 662 791 73	0 00	5 705 537 00	5 705 537 00	-14 4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0 00	0 00		0 00	0 00	0 0%
Special Education Master Plan									
Current Year	6500	8311		0 00	0 00		0 00	0 00	0 0%
Prior Years	6500	8319		0 00	0 00		0 00	0 00	0 0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0 00	0 00	0 00	0 00	0 00	0 0%
All Other State Apportionments - Prior Years	All Other	8319	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Child Nutrition Programs		8520	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Mandated Costs Reimbursements		8550	168 566 00	0 00	168 566 00	184 923 00	0 00	184 923 00	9 7%
Lottery - Unrestricted and Instructional Materials		8560	1 117 306 84	559 606 68	1 676 913 52	856 692 00	337 637 00	1 194 329 00	-28 8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Other Subventions/In-Lieu Taxes		8576	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Pass-Through Revenues from State Sources		8587	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
After School Education and Safety (ASES)	6010	8590		0 00	0 00		204 205 00	204 205 00	New
Charter School Facility Grant	6030	8590		0 00	0 00		0 00	0 00	0 0%
Drug/Alcohol/Tobacco Funds	6650 6690 6695	8590		0 00	0 00		0 00	0 00	0 0%
California Clean Energy Jobs Act	6230	8590		0 00	0 00		0 00	0 00	0 0%
Career Technical Education Incentive Grant Program	6387	8590		0 00	0 00		0 00	0 00	0 0%
American Indian Early Childhood Education	7210	8590		0 00	0 00		0 00	0 00	0 0%
Specialized Secondary	7370	8590		0 00	0 00		0 00	0 00	0 0%
All Other State Revenue	All Other	8590	357 256 00	17 153 359 71	17 510 615 71	334 158 00	9 479 385 00	9 813 543 00	-44 0%
TOTAL, OTHER STATE REVENUE			1 643 128 84	17 712 966 39	19 356 095 23	1 375 773 00	10 021 227 00	11 397 000 00	-41 1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0 00	0 00	0 00	0.00	0 00	0 00	0 0%
Unsecured Roll		8616	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Prior Years' Taxes		8617	0 00	0 00	0 00	0.00	0 00	0 00	0 0%
Supplemental Taxes		8618	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Other		8622	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Sales									
Sale of Equipment/Supplies		8631	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Sale of Publications		8632	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Food Service Sales		8634	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Sales		8639	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Leases and Rentals		8650	258 285 89	0 00	258 285 89	239 880 00	0 00	239 880 00	-7 1%
Interest		8660	643 103 54	0 00	643 103 54	237 940 00	0 00	237 940 00	-63 0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(740 868 15)	0 00	(740 868 15)	0 00	0 00	0 00	-100 0%
Fees and Contracts									
Adult Education Fees		8671	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Non-Resident Students		8672	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Transportation Fees From Individuals		8675	30 592 00	0 00	30 592 00	30 485 00	0 00	30 485 00	-0 3%
Interagency Services		8677	0 00	2 482 012 25	2 482 012 25	0 00	2 115 627 00	2 115 627 00	-14 8%
Mitigation/Developer Fees		8681	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Fees and Contracts		8689	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals: Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget: Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	443,642.46	609,458.24	1,053,100.70	140,000.00	160,868.00	300,868.00	-71.4%
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		4,555,579.93	4,555,579.93		4,419,340.00	4,419,340.00	-3.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			634,755.74	7,647,050.42	8,281,806.16	648,305.00	6,695,855.00	7,344,160.00	-11.3%
TOTAL, REVENUES			59,027,184.58	32,022,808.54	91,049,993.12	63,571,492.00	22,422,619.00	85,994,111.00	-5.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,290,529.45	7,774,369.21	24,064,898.66	17,464,576.00	9,143,188.00	26,607,764.00	10.6%
Certificated Pupil Support Salaries		1200	755,570.84	966,052.74	1,721,623.58	849,178.00	1,077,942.00	1,927,120.00	11.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,418,634.24	1,090,781.44	3,509,415.68	2,495,785.00	1,274,084.00	3,769,869.00	7.4%
Other Certificated Salaries		1900	5,401.50	0.00	5,401.50	4,455.00	0.00	4,455.00	-17.5%
TOTAL, CERTIFICATED SALARIES			19,470,136.03	9,831,203.39	29,301,339.42	20,813,994.00	11,495,214.00	32,309,208.00	10.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	304,475.84	3,129,636.02	3,434,111.86	376,059.00	4,557,967.00	4,934,026.00	43.7%
Classified Support Salaries		2200	2,674,011.37	940,411.51	3,614,422.88	3,005,696.00	1,057,034.00	4,062,730.00	12.4%
Classified Supervisors' and Administrators' Salaries		2300	701,961.55	304,044.84	1,006,006.39	726,285.00	215,976.00	942,261.00	-6.3%
Clerical, Technical and Office Salaries		2400	2,404,109.96	272,695.14	2,676,805.10	2,490,229.00	220,223.00	2,710,452.00	1.3%
Other Classified Salaries		2900	831,019.16	937,164.67	1,768,183.83	963,684.00	1,149,786.00	2,113,470.00	19.5%
TOTAL, CLASSIFIED SALARIES			6,915,577.88	5,583,952.18	12,499,530.06	7,561,953.00	7,200,986.00	14,762,939.00	18.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,677,945.05	4,124,575.33	7,802,520.38	4,006,399.00	4,653,317.00	8,659,716.00	11.0%
PERS		3201-3202	1,395,195.22	1,178,896.13	2,574,091.35	1,613,272.00	1,410,539.00	3,023,811.00	17.5%
OASDI/Medicare/Alternative		3301-3302	778,013.51	541,809.35	1,319,822.86	842,808.00	689,780.00	1,532,588.00	16.1%
Health and Welfare Benefits		3401-3402	4,204,559.77	2,877,080.17	7,081,639.94	4,456,174.00	3,592,644.00	8,048,818.00	13.7%
Unemployment Insurance		3501-3502	133,639.57	72,552.91	206,192.48	14,193.00	9,584.00	23,777.00	-88.5%
Workers' Compensation		3601-3602	844,633.31	502,129.95	1,346,763.26	945,442.00	622,422.00	1,567,864.00	16.4%
OPEB, Allocated		3701-3702	673,639.79	0.00	673,639.79	723,225.00	0.00	723,225.00	7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,662,788.35	540,854.15	3,203,642.50	679,723.00	42,235.00	721,958.00	-77.5%
TOTAL, EMPLOYEE BENEFITS			14,370,414.57	9,837,897.99	24,208,312.56	13,281,236.00	11,020,521.00	24,301,757.00	0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	92,013.00	0.00	92,013.00	New
Books and Other Reference Materials		4200	8,227.37	0.00	8,227.37	8,000.00	0.00	8,000.00	-2.8%
Materials and Supplies		4300	1,794,146.57	1,464,111.00	3,258,257.57	2,026,185.00	2,202,963.00	4,229,148.00	29.8%
Noncapitalized Equipment		4400	342,056.14	170,999.39	513,055.53	261,897.00	46,554.00	308,451.00	-39.9%
Food		4700	0.00	53,595.00	53,595.00	0.00	37,800.00	37,800.00	-29.5%
TOTAL, BOOKS AND SUPPLIES			2,144,430.18	1,688,705.39	3,833,135.57	2,388,095.00	2,287,317.00	4,675,412.00	22.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	88,133.69	303,517.81	391,651.50	92,413.00	221,727.00	314,140.00	-19.8%
Dues and Memberships		5300	31,251.26	7,178.00	38,429.26	32,164.00	7,483.00	39,647.00	3.2%
Insurance		5400 - 5450	590,776.38	0.00	590,776.38	690,777.00	0.00	690,777.00	16.9%
Operations and Housekeeping Services		5500	1,574,168.36	0.00	1,574,168.36	1,611,389.00	0.00	1,611,389.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,631.88	669,475.01	869,106.89	274,779.00	1,682,711.00	1,957,490.00	125.2%
Transfers of Direct Costs		5710	(15,691.50)	15,691.50	0.00	(75,899.00)	75,899.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(668.50)	0.00	(668.50)	(4,200.00)	0.00	(4,200.00)	528.3%
Professional/Consulting Services and Operating Expenditures		5800	1,834,191.83	3,670,600.23	5,504,792.06	1,539,848.00	4,906,058.00	6,445,906.00	17.1%
Communications		5900	127,166.54	655.54	127,822.08	118,068.00	550.00	118,618.00	-7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,428,959.94	4,667,118.09	9,096,078.03	4,279,339.00	6,894,528.00	11,173,867.00	22.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Land Improvements		6170	0 00	257 771 97	257 771 97	0 00	59 200 00	59 200 00	-77 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	715,089 75	318 354 46	1 033 444 21	128 900 00	1 551 351 00	1 680 251 00	62 6%
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			715 089 75	576,126 43	1 291 216 18	128 900 00	1 610 551 00	1 739 451 00	34 7%
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	214 703 83	214 703 83	0 00	65 884 00	65 884 00	-69 3%
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									
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	373 204 35	373 204 35	0 00	500 000 00	500 000 00	34 0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	587 908 18	587 908 18	0 00	565 884 00	565 884 00	-3 7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(132 569 48)	132 569 48	0 00	(91 866 00)	91 866 00	0 00	0 0%
Transfers of Indirect Costs - Interfund		7350	(48 382 76)	0 00	(48 382 76)	(58 275 00)	0 00	(58 275 00)	20 4%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(180 952 24)	132 569 48	(48 382 76)	(150 141 00)	91 866 00	(58 275 00)	20 4%
TOTAL EXPENDITURES			47 853 656 11	32 915 481 13	80 769 137 24	48 303 376 00	41 166 867 00	89 470 243 00	10 8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From Special Reserve Fund		8912	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
From Bond Interest and Redemption Fund		8914	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Other Authorized Interfund Transfers In		8919	0 00	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	32 853 30	0 00	32 853 30	50 000 00	0 00	50 000 00	52 2%
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	1 000 000 00	0 00	1 000 000 00	0 00	0 00	0 00	-100 0%
(b) TOTAL INTERFUND TRANSFERS OUT			1 032 853 30	0 00	1 032 853 30	50 000 00	0 00	50 000 00	-95 2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 00	0 00	0 00	0 00	0 0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals: Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget: Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from Leases		8972	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from Lease Revenue Bonds		8973	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from SBITAs		8974	435 550 00	0 00	435 550 00	0 00	0 00	0 00	100 0%
All Other Financing Sources		8979	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
(c) TOTAL SOURCES			435 550 00	0 00	435 550 00	0 00	0 00	0 00	100 0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 00	0 00	0 00	0 00	0 0%
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	(12 569 756 44)	12 569 756 44	0 00	(16 725 393 00)	16 725 393 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			(12 569 756 44)	12 569 756 44	0 00	(16 725 393 00)	16 725 393 00	0 00	0 0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13 167 059 74)	12 569 756 44	(597 303 30)	(16 775 393 00)	16 725 393 00	(50 000 00)	-91 6%

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	184,258.00	0.00	-100.0%
3) Other State Revenue		8300-8599	910,863.80	1,042,482.00	14.4%
4) Other Local Revenue		8600-8799	3,209.16	20,361.00	534.5%
5) TOTAL, REVENUES			1,098,330.96	1,062,843.00	-3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	596,658.68	601,694.00	0.8%
3) Employee Benefits		3000-3999	244,072.32	272,950.00	11.8%
4) Books and Supplies		4000-4999	64,147.43	199,009.00	210.2%
5) Services and Other Operating Expenditures		5000-5999	48,760.68	29,869.00	-38.7%
6) Capital Outlay		6000-6999	37,589.92	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	48,382.76	58,275.00	20.4%
9) TOTAL, EXPENDITURES			1,039,611.79	1,161,797.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,719.17	(98,954.00)	-268.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,853.30	50,000.00	52.2%
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			32,853.30	50,000.00	52.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			91,572.47	(48,954.00)	-153.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,133.15	220,705.62	70.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,133.15	220,705.62	70.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,133.15	220,705.62	70.9%
2) Ending Balance, June 30 (E + F1e)			220,705.62	171,751.62	-22.2%
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	227,636.55	184,258.00	-19.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(6,930.93)	(12,506.38)	80.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	200,544.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,691.94)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	160 940 41		
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			351 792 91		
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	86 887 52		
2) Due to Grantor Governments		9590	44 199 77		
3) Due to Other Funds		9610	0 00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0 00		
6) TOTAL, LIABILITIES			131 087 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)			220 705 62		
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	184 258 00	0 00	-100 0%
TOTAL, FEDERAL REVENUE			184 258 00	0 00	-100 0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0 00	0 00	0 0%
Child Development Apportionments		8530	0 00	0 00	0 0%
Pass-Through Revenues from State Sources		8587	0 00	0 00	0 0%
State Preschool	6105	8590	910 863 80	1 042 482 00	14 4%
All Other State Revenue	All Other	8590	0 00	0 00	0 0%
TOTAL, OTHER STATE REVENUE			910 863 80	1 042 482 00	14 4%
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	4 030 95	2 361 00	-41 4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9 184 97)	0 00	-100 0%
Fees and Contracts					
Child Development Parent Fees		8673	0 00	0 00	0 0%
Interagency Services		8677	0 00	0 00	0 0%
All Other Fees and Contracts		8689	0 00	0 00	0 0%
Other Local Revenue					
All Other Local Revenue		8699	8 363 18	18 000 00	115 2%
All Other Transfers In from All Others		8799	0 00	0 00	0 0%
TOTAL, OTHER LOCAL REVENUE			3 209 16	20 361 00	534 5%
TOTAL, REVENUES			1 098 330 96	1 062 843 00	-3 2%
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	488 585 58	497 361 00	1 8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	6,500.55	5,308.00	-18.3%
Classified Supervisors' and Administrators' Salaries		2300	84,759.00	85,176.00	0.5%
Clerical, Technical and Office Salaries		2400	16,813.55	13,849.00	-17.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			596,658.68	601,694.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	122,938.59	156,647.00	27.4%
OASDI/Medicare/Alternative		3301-3302	44,463.87	45,639.00	2.6%
Health and Welfare Benefits		3401-3402	50,501.39	46,847.00	-7.2%
Unemployment Insurance		3501-3502	2,787.81	303.00	-89.1%
Workers' Compensation		3601-3602	19,880.66	20,014.00	0.7%
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	3,500.00	3,500.00	0.0%
TOTAL, EMPLOYEE BENEFITS			244,072.32	272,950.00	11.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,895.95	195,009.00	261.8%
Noncapitalized Equipment		4400	7,076.47	0.00	-100.0%
Food		4700	3,175.01	4,000.00	26.0%
TOTAL, BOOKS AND SUPPLIES			64,147.43	199,009.00	210.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,381.67	6,738.00	-25.2%
Dues and Memberships		5300	1,593.00	968.00	-39.2%
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	25,511.34	6,943.00	-72.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	668.50	4,200.00	528.3%
Professional/Consulting Services and Operating Expenditures		5800	7,086.68	6,500.00	-8.3%
Communications		5900	4,519.49	4,520.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,760.68	29,869.00	-38.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	37,589.92	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			37,589.92	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	48,382.76	58,275.00	20.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,382.76	58,275.00	20.4%
TOTAL, EXPENDITURES			1,039,611.79	1,161,797.00	11.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	32,853.30	50,000.00	52.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			32,853.30	50,000.00	52.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 0%
(b) TOTAL INTERFUND TRANSFERS OUT			0 00	0 00	0 0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0 00	0 00	0 0%
Proceeds from Leases		8972	0 00	0 00	0 0%
Proceeds from SBITAs		8974	0 00	0 00	0 0%
All Other Financing Sources		8979	0 00	0 00	0 0%
(c) TOTAL SOURCES			0 00	0 00	0 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
All Other Financing Uses		7699	0 00	0 00	0 0%
(d) TOTAL USES			0 00	0 00	0 0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 0%
Contributions from Restricted Revenues		8990	0 00	0 00	0 0%
(e) TOTAL CONTRIBUTIONS			0 00	0 00	0 0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			32 853 30	50 000 00	52 2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,000,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(32,680.80)	246.00	-100.8%
5) TOTAL, REVENUES			967,319.20	246.00	-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	50,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	50,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			967,319.20	(49,754.00)	-105.1%
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)			967,319.20	(49,754.00)	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,754.82	978,074.02	8,994.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,754.82	978,074.02	8,994.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,754.82	978,074.02	8,994.3%
2) Ending Balance, June 30 (E + F1e)			978,074.02	928,320.02	-5.1%
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	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	978,074.02	928,320.02	-5.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,017,218.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(49,160.30)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	10 015 91		
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			978 074 02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0 00		
2) TOTAL DEFERRED OUTFLOWS			0 00		
I. LIABILITIES					
1) Accounts Payable		9500	0 00		
2) Due to Grantor Governments		9590	0 00		
3) Due to Other Funds		9610	0 00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0 00		
6) TOTAL LIABILITIES			0 00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0 00		
2) TOTAL DEFERRED INFLOWS			0 00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			978 074 02		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1 000 000 00	0 00	-100 0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0 00	0 00	0 0%
TOTAL LCFF SOURCES			1,000 000 00	0 00	-100 0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0 00	0 00	0 0%
TOTAL OTHER STATE REVENUE			0 00	0 00	0 0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0 00	0 00	0 0%
Sales					
Sale of Equipment/Supplies		8631	0 00	0 00	0 0%
Interest		8660	16 016 44	246 00	-98 5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(48 697 24)	0 00	-100 0%
Other Local Revenue					
All Other Local Revenue		8699	0 00	0 00	0 0%
All Other Transfers In from All Others		8799	0 00	0 00	0 0%
TOTAL OTHER LOCAL REVENUE			(32 680 80)	246 00	-100 8%
TOTAL REVENUES			967 319 20	246 00	-100 0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 0%
TOTAL CLASSIFIED SALARIES			0 00	0 00	0 0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 0%
Workers' Compensation		3601-3602	0 00	0 00	0 0%
OPEB Allocated		3701-3702	0 00	0 00	0 0%
OPEB Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%
TOTAL EMPLOYEE BENEFITS			0 00	0 00	0 0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0 00	0 00	0 0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0 00	0 00	0 0%
Noncapitalized Equipment		4400	0 00	0 00	0 0%
TOTAL BOOKS AND SUPPLIES			0 00	0 00	0 0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0 00	0 00	0 0%
Travel and Conferences		5200	0 00	0 00	0 0%
Rentals Leases Repairs and Noncapitalized Improvements		5600	0 00	50 000 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	0 00	0 00	0 0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0 00	50 000 00	New
CAPITAL OUTLAY					
Land Improvements		6170	0 00	0 00	0 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 0%
Equipment		6400	0 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 0%
Lease Assets		6600	0 00	0 00	0 0%
Subscription Assets		6700	0 00	0 00	0 0%
TOTAL CAPITAL OUTLAY			0 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0 00	0 00	0 0%
Other Debt Service - Principal		7439	0 00	0 00	0 0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	0 00	0 0%
TOTAL EXPENDITURES			0 00	50 000 00	New
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 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	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	68 580 56	0 00	-100 0%
5) TOTAL, REVENUES			68 580 56	0 00	-100 0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0 00	0 00	0 0%
2) Classified Salaries		2000-2999	0 00	0 00	0 0%
3) 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	282 853 23	0 00	-100 0%
6) Capital Outlay		6000-6999	9 877 85	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			292 731 08	0 00	-100 0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(224 150 52)	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	13 375 000 00	0 00	-100 0%
b) Uses		7630-7699	13 077 986 62	0 00	-100 0%
3) Contributions		8980-8999	0 00	0 00	0 0%
4) TOTAL, OTHER FINANCING SOURCES/USES			297 013 38	0 00	-100 0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72 862 86	0 00	-100 0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(64 944 70)	7 918 16	-112 2%
b) Audit Adjustments		9793	0 00	0 00	0 0%
c) As of July 1 - Audited (F1a + F1b)			(64 944 70)	7 918 16	-112 2%
d) Other Restatements		9795	0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			(64 944 70)	7 918 16	-112 2%
2) Ending Balance, June 30 (E + F1e)			7 918 16	7 918 16	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	7 918 16	7 918 16	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	169 702 77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8 201 42)		
b) in Banks		9120	0 00		
c) in Revolving Cash Account		9130	0 00		
d) with Fiscal Agent/Trustee		9135	14 160 15		
e) Collections Awaiting Deposit		9140	0 00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,959.43		
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			177,620.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	169,702.77		
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			169,702.77		
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)			7,918.16		
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	11,837.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	56,743.28	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			68,580.56	0.00	-100.0%
TOTAL, REVENUES			68,580.56	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	282,853.23	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,853.23	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,877.85	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			9,877.85	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			292,731.08	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	13 375 000 00	0 00	-100 0%
Proceeds from Disposal of Capital Assets		8953	0 00	0 00	0 0%
Other Sources					
County School Bldg Aid		8961	0 00	0 00	0 0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0 00	0 00	0 0%
Proceeds from Leases		8972	0 00	0 00	0 0%
Proceeds from Lease Revenue Bonds		8973	0 00	0 00	0 0%
Proceeds from SBITAs		8974	0 00	0 00	0 0%
All Other Financing Sources		8979	0 00	0 00	0 0%
(c) TOTAL SOURCES			13 375 000 00	0 00	-100 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
All Other Financing Uses		7699	13 077 986 62	0 00	-100 0%
(d) TOTAL USES			13 077 986 62	0 00	-100 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)			297 013 38	0 00	-100 0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305,731.16	100,000.00	-67.3%
5) TOTAL, REVENUES			305,731.16	100,000.00	-67.3%
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	112,933.75	29,000.00	-74.3%
6) Capital Outlay		6000-6999	3,397,057.96	470,000.00	-86.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,509,991.71	499,000.00	-85.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,204,260.55)	(399,000.00)	-87.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,204,260.55)	(399,000.00)	-87.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,121,052.18	916,791.63	-77.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,121,052.18	916,791.63	-77.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,121,052.18	916,791.63	-77.8%
2) Ending Balance, June 30 (E + F1e)			916,791.63	517,791.63	-43.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	880,920.22	460,920.22	-47.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	35,871.41	56,871.41	58.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,214,083.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(58,674.44)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,158.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,169,567.52		
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	252,775.89		
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			252,775.89		
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)			916,791.63		
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	22,581.33	0.00	-100.0%
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	67,608.38	50,000.00	-26.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	128,836.61	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	86,704.84	50,000.00	-42.3%
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			305,731.16	100,000.00	-67.3%
TOTAL, REVENUES			305,731.16	100,000.00	-67.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0 00	0 00	0 0%
Clerical, Technical and Office Salaries		2400	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 0%
TOTAL, CLASSIFIED SALARIES			0 00	0 00	0 0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 0%
Workers' Compensation		3601-3602	0 00	0 00	0 0%
OPEB, Allocated		3701-3702	0 00	0 00	0 0%
OPEB, Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%
TOTAL, EMPLOYEE BENEFITS			0 00	0 00	0 0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0 00	0 00	0 0%
Books and Other Reference Materials		4200	0 00	0 00	0 0%
Materials and Supplies		4300	0 00	0 00	0 0%
Noncapitalized Equipment		4400	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	112 933 75	29 000 00	-74 3%
Communications		5900	0 00	0 00	0 0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112 933 75	29 000 00	-74 3%
CAPITAL OUTLAY					
Land		6100	0 00	0 00	0 0%
Land Improvements		6170	323 666 39	0 00	-100 0%
Buildings and Improvements of Buildings		6200	2 863 970 21	270 000 00	90 6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 0%
Equipment		6400	209 421 36	200 000 00	4 5%
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			3 397 057 96	470 000 00	-86 2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0 00	0 00	0 0%
Debt Service					
Debt Service - Interest		7438	0 00	0 00	0 0%
Other Debt Service - Principal		7439	0 00	0 00	0 0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	0 00	0 0%
TOTAL, EXPENDITURES			3 509 991 71	499 000 00	-85 8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0 00	0 0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0 00	0 00	0 0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0 00	0 00	0 0%
Proceeds from Leases		8972	0 00	0 00	0 0%
Proceeds from Lease Revenue Bonds		8973	0 00	0 00	0 0%
Proceeds from SBITAs		8974	0 00	0 00	0 0%
All Other Financing Sources		8979	0 00	0 00	0 0%
(c) TOTAL SOURCES			0 00	0 00	0 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
All Other Financing Uses		7699	0 00	0 00	0 0%
(d) TOTAL USES			0 00	0 00	0 0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 0%
Contributions from Restricted Revenues		8990	0 00	0 00	0 0%
(e) TOTAL CONTRIBUTIONS			0 00	0 00	0 0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0 00	0 00	0 0%

Description	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	122,543.73	110,260.00	-10.0%
5) TOTAL, REVENUES			122,543.73	110,260.00	-10.0%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			122,543.73	110,260.00	-10.0%
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)			122,543.73	110,260.00	-10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,571,282.89	5,693,826.62	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,571,282.89	5,693,826.62	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,571,282.89	5,693,826.62	2.2%
2) Ending Balance, June 30 (E + F1e)			5,693,826.62	5,804,086.62	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,406,649.45	5,406,649.45	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	287,177.17	397,437.17	38.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,920,968.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(286,149.55)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0 00		
3) Accounts Receivable		9200	59 007 67		
4) Due from Grantor Government		9290	0 00		
5) Due from Other Funds		9310	0 00		
6) Stores		9320	0 00		
7) Prepaid Expenditures		9330	0 00		
8) Other Current Assets		9340	0 00		
9) Lease Receivable		9380	0 00		
10) TOTAL ASSETS			5 693 826 62		
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)			5 693 826 62		
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	168 813 13	110 260 00	-34 7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(46 269 40)	0 00	-100 0%
Other Local Revenue					
All Other Local Revenue		8699	0 00	0 00	0 0%
All Other Transfers In from All Others		8799	0 00	0 00	0 0%
TOTAL OTHER LOCAL REVENUE			122 543 73	110 260 00	-10 0%
TOTAL REVENUES			122 543 73	110 260 00	-10 0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0 00	0 00	0 0%
Classified Supervisors' and Administrators' Salaries		2300	0 00	0 00	0 0%
Clerical Technical and Office Salaries		2400	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 0%
TOTAL CLASSIFIED SALARIES			0 00	0 00	0 0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 0%
Workers' Compensation		3601-3602	0 00	0 00	0 0%
OPEB Allocated		3701-3702	0 00	0 00	0 0%
OPEB Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%
TOTAL EMPLOYEE BENEFITS			0 00	0 00	0 0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	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	108 247 66	101 882 00	-5 9%
5) TOTAL, REVENUES			108 247 66	101 882 00	-5 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	2 500 00	2 763 00	10 5%
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			2 500 00	2 763 00	10 5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105 747 66	99 119 00	-6 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	4 06	0 00	-100 0%
b) Uses		7630-7699	1 483 357 81	0 00	-100 0%
3) Contributions		8980-8999	0 00	0 00	0 0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1 483 353 75)	0 00	-100 0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1 377 606 09)	99 119 00	-107 2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13 112 585 62	11 734 979 53	-10 5%
b) Audit Adjustments		9793	0 00	0 00	0 0%
c) As of July 1 - Audited (F1a + F1b)			13 112 585 62	11 734 979 53	10 5%
d) Other Restatements		9795	0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			13 112 585 62	11 734 979 53	-10 5%
2) Ending Balance, June 30 (E + F1e)			11 734 979 53	11 834 098 53	0 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	11 734 979 53	11 834 098 53	0 8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0 00	0 00	0 0%
Unassigned/Unappropriated Amount		9790	0 00	0 00	0 0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1 360 04)		
1) Fair Value Adjustment to Cash in County Treasury		9111	65 73		
b) in Banks		9120	0 00		
c) in Revolving Cash Account		9130	0 00		
d) with Fiscal Agent/Trustee		9135	11 736 273 84		
e) Collections Awaiting Deposit		9140	0 00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,734,979.53		
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)			11,734,979.53		
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	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	108,240.04	101,882.00	5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	7.62	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			108,247.66	101,882.00	-5.9%
TOTAL, REVENUES			108,247.66	101,882.00	-5.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	2,500.00	2,763.00	10.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,500.00	2,763.00	10.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			2,500.00	2,763.00	10.5%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(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	4 06	0 00	-100 0%
(c) TOTAL, SOURCES			4 06	0 00	-100 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
All Other Financing Uses		7699	1 483 357 81	0 00	-100 0%
(d) TOTAL, USES			1 483 357 81	0 00	-100 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)			(1 483 353 75)	0 00	-100 0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0 00	0 00	0 0%
2) Federal Revenue		8100-8299	0 00	0 00	0 0%
3) Other State Revenue		8300-8599	16 355 00	0 00	-100 0%
4) Other Local Revenue		8600-8799	5 092 018 00	2 092 225 00	-58 9%
5) TOTAL, REVENUES			5 108 373 00	2 092 225 00	-59 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	3 162 804 00	3 508 056 00	10 9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0 00	0 00	0 0%
9) TOTAL, EXPENDITURES			3 162 804 00	3 508 056 00	10 9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1 945 569 00	(1 415 831 00)	-172 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)			1 945 569 00	(1 415 831 00)	-172 8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1 734 950 00	3 680 519 00	112 1%
b) Audit Adjustments		9793	0 00	0 00	0 0%
c) As of July 1 - Audited (F1a + F1b)			1 734 950 00	3 680 519 00	112 1%
d) Other Restatements		9795	0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			1 734 950 00	3 680 519 00	112 1%
2) Ending Balance, June 30 (E + F1e)			3 680 519 00	2 264 688 00	38 5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0 00	0 00	0 0%
Stores		9712	0 00	0 00	0 0%
Prepaid Items		9713	0 00	0 00	0 0%
All Others		9719	0 00	0 00	0 0%
b) Restricted		9740	0 00	0 00	0 0%
c) Committed					
Stabilization Arrangements		9750	0 00	0 00	0 0%
Other Commitments		9760	0 00	0 00	0 0%
d) Assigned					
Other Assignments		9780	3 680 519 00	2 264 688 00	-38 5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0 00	0 00	0 0%
Unassigned/Unappropriated Amount		9790	0 00	0 00	0 0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3 680 519 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		
d) with Fiscal Agent/Trustee		9135	0 00		
e) Collections Awaiting Deposit		9140	0 00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,680,519.00		
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)			3,680,519.00		
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	16,355.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,355.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,544,905.00	1,961,841.00	-22.9%
Unsecured Roll		8612	28,730.00	28,726.00	0.0%
Prior Years' Taxes		8613	64,595.00	32,298.00	-50.0%
Supplemental Taxes		8614	110,538.00	55,269.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	9,755.00	0.00	-100.0%
Interest		8660	46,963.00	14,089.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,286,532.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,092,018.00	2,092,225.00	-58.9%
TOTAL, REVENUES			5,108,373.00	2,092,225.00	-59.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	421,512.00	223,580.00	47.0%
Bond Interest and Other Service Charges		7434	2,741,292.00	3,284,476.00	19.8%
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)			3,162,804.00	3,508,056.00	10.9%
TOTAL, EXPENDITURES			3,162,804.00	3,508,056.00	10.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0 00	0 0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
All Other Financing Sources		8979	0 00	0 00	0 0%
(c) TOTAL, SOURCES			0 00	0 00	0 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
All Other Financing Uses		7699	0 00	0 00	0 0%
(d) TOTAL, USES			0 00	0 00	0 0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 0%
Contributions from Restricted Revenues		8990	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			0 00	0 00	0 0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0 00	0 00	0 0%

Description	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	6,693,023.83	6,609,995.00	-1.2%
5) TOTAL, REVENUES			6,693,023.83	6,609,995.00	-1.2%
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	3,473,414.56	3,297,315.00	-5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,473,414.56	3,297,315.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,219,609.27	3,312,680.00	2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	627,000.00	580,000.00	-7.5%
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			(627,000.00)	(580,000.00)	-7.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,592,609.27	2,732,680.00	5.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,033,316.78	11,625,926.05	28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,033,316.78	11,625,926.05	28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,033,316.78	11,625,926.05	28.7%
2) Ending Balance, June 30 (E + F1e)			11,625,926.05	14,358,606.05	23.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,625,926.05	14,358,606.05	23.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,473,197.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(119,525.10)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	9,237,455.37		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0 00		
3) Accounts Receivable		9200	36 717 45		
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			11 627 845 25		
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	1 919 20		
2) Due to Grantor Governments		9590	0 00		
3) Due to Other Funds		9610	0 00		
4) Current Loans		9640	0 00		
5) Unearned Revenue		9650	0 00		
6) TOTAL LIABILITIES			1 919 20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0 00		
2) TOTAL DEFERRED INFLOWS			0 00		
K. FUND EQUITY					
Ending Fund Balance June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11 625 926 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					
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	6 442 430 48	6 502 546 00	0 9%
Unsecured Roll		8612	0 00	0 00	0 0%
Prior Years' Taxes		8613	177 017 50	0 00	-100 0%
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	9 035 87	0 00	-100 0%
Interest		8660	161 379 75	107 449 00	-33 4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(96 839 77)	0 00	-100 0%
Other Local Revenue					
All Other Local Revenue		8699	0 00	0 00	0 0%
All Other Transfers In from All Others		8799	0 00	0 00	0 0%
TOTAL OTHER LOCAL REVENUE			6 693 023 83	6 609 995 00	-1 2%
TOTAL REVENUES			6 693 023 83	6 609 995 00	-1 2%
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	375 378 79	136 100 00	-63 7%
Debt Service - Interest		7438	1 978 035 77	2 056 215 00	4 0%
Other Debt Service - Principal		7439	1 120 000 00	1 105 000 00	-1 3%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			3 473 414 56	3 297 315 00	-5 1%
TOTAL EXPENDITURES			3 473 414 56	3 297 315 00	-5 1%
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					
Other Authorized Interfund Transfers Out		7619	627,000.00	580,000.00	-7.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			627,000.00	580,000.00	-7.5%
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)			(627,000.00)	(580,000.00)	-7.5%

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	(35,988.60)	1,500.00	-104.2%
5) TOTAL, REVENUES			(35,988.60)	1,500.00	-104.2%
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	603,073.82	579,935.00	-3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			603,073.82	579,935.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(639,062.42)	(578,435.00)	-9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,627,000.00	580,000.00	-64.4%
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			1,627,000.00	580,000.00	-64.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			987,937.58	1,565.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,405.54	1,043,343.12	1,783.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,405.54	1,043,343.12	1,783.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,405.54	1,043,343.12	1,783.1%
2) Ending Balance, June 30 (E + F1e)			1,043,343.12	1,044,908.12	0.1%
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	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	1,043,343.12	1,044,908.12	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,004,983.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,569.02)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	77,332.85		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,595.50		
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			1,043,343.12		
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)			1,043,343.12		
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	12,410.49	1,500.00	-87.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(48,399.09)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(35,988.60)	1,500.00	-104.2%
TOTAL, REVENUES			(35,988.60)	1,500.00	-104.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	603,073.82	579,935.00	-3.8%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			603,073.82	579,935.00	-3.8%
TOTAL, EXPENDITURES			603,073.82	579,935.00	-3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,627,000.00	580,000.00	-64.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,627,000.00	580,000.00	-64.4%
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0 00	0 00	0 0%
(d) TOTAL USES			0 00	0 00	0 0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 0%
Contributions from Restricted Revenues		8990	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			0 00	0 00	0 0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1 627 000 00	580 000 00	-64 4%

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	325 118 77		
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			325 118 77		
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	325 118 77		
2) Due to Other Funds		9610	0 00		
3) Due to Student Groups/Other Agencies		9620	0 00		
4) TOTAL LIABILITIES			325 118 77		
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%

SUPPLEMENTAL FORMS

Average Daily Attendance

<u>Form A—Average Daily Attendance (not applicable for JPAs)</u>
The Average Daily Attendance (ADA) form, Form A, displays the ADA data for the Second Period (P-2) Report of Attendance (July 1–April 15); for the Annual Report of Attendance (July 1–June 30); and for the Local Control Funding Formula (LCFF) funded ADA. The data is key entered and should come from the Principal Apportionment reports, as applicable.

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)	4 892 20	4 909 18	5 063 60	4 830 63	4 830 63	4 991 89
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)	4 892 20	4 909 18	5 063 60	4 830 63	4 830 63	4 991 89
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)	4 892 20	4 909 18	5 063 60	4 830 63	4 830 63	4 991 89
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Schedule of Capital Assets

Form ASSET—Schedule of Capital Assets

Form ASSET is used to report changes in the balances of capital assets and accumulated depreciation for the fiscal year. This form closely resembles the note disclosure for capital assets required by GASB Statement 34. It is divided into two sections: Governmental Activities and Business-Type Activities. Capital assets used in general governmental activities accounted for in governmental funds are reported in the Governmental Activities section. Capital assets used in business-type activities accounted for in enterprise funds are reported in the Business-Type Activities section. Each of these sections is further divided into capital assets that are not being depreciated, and capital assets that are being depreciated.

	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	11 972 356 00	0 00	11 972 356 00	0 00	0 00	11 972 356 00
Work in Progress	16 471 570 73	(73)	16 471 570 00	1 838 820 97	10 807 512 68	7 502 878 29
Total capital assets not being depreciated	28 443 926 73	(73)	28 443 926 00	1 838 820 97	10 807 512 68	19 475 234 29
Capital assets being depreciated						
Land Improvements	2 265 099 00	0 00	2 265 099 00	544 526 07	0 00	2 809 625 07
Buildings	119 783 115 23	(23)	119 783 115 00	12 667 534 36	535 655 32	131 914 994 04
Equipment	7 599 295 37	(271 634 37)	7 327 661 00	1 068 021 61	39 993 10	8 355 689 51
Total capital assets being depreciated	129 647 509 60	(271 634 60)	129 375 875 00	14 280 082 04	575 648 42	143 080 308 62
Accumulated Depreciation for						
Land Improvements	(2 157 489 49)	1 49	(2 157 488 00)	0 00	38 273 00	(2 195 761 00)
Buildings	(41 400 034 83)	(17)	(41 400 035 00)	0 00	3 056 254 45	(44 456 289 45)
Equipment	(3 727 448 66)	3 772 66	(3 723 676 00)	0 00	688 648 85	(4 412 324 85)
Total accumulated depreciation	(47 284 972 98)	3 773 98	(47 281 199 00)	0 00	3 783 176 30	(51 064 375 30)
Total capital assets being depreciated net excluding lease and subscription assets	82 362 536 62	(267 860 62)	82 094 676 00	14 280 082 04	4 358 824 72	92 015 933 32
Lease Assets		257 505 00	257 505 00	0 00	0 00	257 505 00
Accumulated amortization for lease assets		(78 682 00)	(78 682 00)	0 00	0 00	(78 682 00)
Total lease assets net	0 00	178 823 00	178 823 00	0 00	0 00	178 823 00
Subscription Assets		0 00	0 00	0 00	0 00	0 00
Accumulated amortization for subscription assets		0 00	0 00	0 00	0 00	0 00
Total subscription assets net	0 00	0 00	0 00	0 00	0 00	0 00
Governmental activity capital assets net	110 806 463 35	(89 038 35)	110 717 425 00	16 118 903 01	15 166 337 40	111 669 990 61
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

Schedule for Categoricals

Form CAT—Schedule for Categoricals

Form CAT is an optional form designed to assist in the determination of the correct amount of unused grant award (carryover), accounts payable, accounts receivable, unearned revenue, and/or restricted ending balance at the end of the fiscal year for all federal, state, and local categorical programs for which the district*[COE]* is responsible, regardless of the funding source.

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	ESSER II	ESSER III	ESSER III-20%	Special Ed IDEA Local Assistant	Special Ed Local Assist Private School	Special Ed IDEA Preschool
FEDERAL CATALOG NUMBER	3010	3212	3213	3214	3310	3311	3315
RESOURCE CODE	30100	32120	32130	32140	33100	33110	33150
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8182
LOCAL DESCRIPTION (if any)	NA	NA	NA	NA	NA	NA	NA
AWARD							
1 Prior Year Carryover	121,874.58	606,128.16	5,416,576.00	1,354,144.00	0.00	7,251.00	0.00
2 a Current Year Award	893,723.00	0.00	0.00	0.00	1,098,298.00	3,777.00	57,926.00
b Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d Adj Curr Yr Award (sum lines 2a 2b & 2c)	893,723.00	0.00	0.00	0.00	1,098,298.00	3,777.00	57,926.00
3 Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Total Available Award (sum lines 1, 2d, & 3)	1,015,597.58	606,128.16	5,416,576.00	1,354,144.00	1,098,298.00	11,028.00	57,926.00
REVENUES							
5 Unearned Revenue Deferred from Prior Year	121,874.58	606,128.16	2,113,202.87	1,354,144.00	0.00	7,251.00	0.00
6 Cash Received in Current Year	893,723.00	0.00	0.00	0.00	1,098,298.00	3,777.00	57,926.00
7 Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Total Available (sum lines 5, 6, & 7)	1,015,597.58	606,128.16	2,113,202.87	1,354,144.00	1,098,298.00	11,028.00	57,926.00
EXPENDITURES							
9 Donor-Authorized Expenditures	1,015,597.58	606,128.16	2,113,202.87	1,354,144.00	1,098,298.00	11,028.00	57,926.00
10 Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total Expenditures (lines 9 & 10)	1,015,597.58	606,128.16	2,113,202.87	1,354,144.00	1,098,298.00	11,028.00	57,926.00
12 Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
a Unearned Revenue	0 00	0 00	0 00	0 00	0 00	0 00	0 00
b Accounts Payable	0 00	0 00	0 00	0 00	0 00	0 00	0 00
c Accounts Receivable	0 00	0 00	0 00	0 00	0 00	0 00	0 00
14 Unused Grant Award Calculation (line 4 minus line 9)	0 00	0 00	3 303,373 13	0 00	0 00	0 00	0 00
15 If Carryover is allowed enter line 14 amount here	0 00	0 00	0 00	0 00	0 00	0 00	0 00
16 Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,015,597 58	606 128 16	2 113 202 87	1,354,144 00	1,098,298 00	11,028 00	57,926 00

47

Description	008	009	010	011	
FEDERAL PROGRAM NAME	Special Ed IDEA Preschool Staff Development	Title II	Title IV	Title III- English Learners	TOTAL
FEDERAL CATALOG NUMBER	3345	4035	4127	4203	
RESOURCE CODE	33450	40350	41270	42030	
REVENUE OBJECT	8182	8290	8290	8290	
LOCAL DESCRIPTION (if any)	NA	NA	NA	NA	
AWARD					
1 Prior Year Carryover	0.00	0.00	0.00	71,321.19	7,577,294.93
2 a Current Year Award	746.00	141,025.00	70,338.00	119,860.00	2,385,693.00
b Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00
c Other Adjustments	0.00	0.00	0.00	0.00	0.00
d Adj Curr Yr Award (sum lines 2a, 2b & 2c)	746.00	141,025.00	70,338.00	119,860.00	2,385,693.00
3 Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4 Total Available Award (sum lines 1, 2d, & 3)	746.00	141,025.00	70,338.00	191,181.19	9,962,987.93
REVENUES					
5 Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	71,321.19	4,273,921.80
6 Cash Received in Current Year	746.00	141,025.00	70,338.00	119,860.00	2,385,693.00
7 Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8 Total Available (sum lines 5, 6, & 7)	746.00	141,025.00	70,338.00	191,181.19	6,659,614.80
EXPENDITURES					
9 Donor-Authorized Expenditures	746.00	141,025.00	70,338.00	191,181.19	6,659,614.80
10 Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11 Total Expenditures (lines 9 & 10)	746.00	141,025.00	70,338.00	191,181.19	6,659,614.80
12 Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13 Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00

Description	008	009	010	011	
a Unearned Revenue	0 00	0 00	0 00	0 00	0 00
b Accounts Payable	0 00	0 00	0 00	0 00	0 00
c Accounts Receivable	0 00	0 00	0 00	0 00	0 00
14 Unused Grant Award Calculation (line 4 minus line 9)	0 00	0 00	0 00	0 00	3,303,373 13
15 If Carryover is allowed enter line 14 amount here	0 00	0 00	0 00	0 00	0 00
16 Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	746 00	141 025 00	70,338 00	191,181 19	6,659,614 80

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

Description	001	002	003	
STATE PROGRAM NAME	ARP Homeless Children and Youth	ASES	CA PreK Planning & Implementation Grant Program	**TOTAL**
RESOURCE CODE	56340	60100	6053	
REVENUE OBJECT	8290	8590	8590	
LOCAL DESCRIPTION (if any)	NA	NA	NA	
AWARD				
1 Prior Year Carryover	45,992.00	107,814.03	218,265.00	372,071.03
2 a Current Year Award	0.00	204,205.21	387,446.00	591,651.21
b Other Adjustments	0.00	0.00	0.00	0.00
c Adj Curr Yr Award (sum lines 2a & 2b)	0.00	204,205.21	387,446.00	591,651.21
3 Required Matching Funds/Other	0.00	0.00		0.00
4 Total Available Award (sum lines 1, 2c & 3)	45,992.00	312,019.24	605,711.00	963,722.24
REVENUES				
5 Unearned Revenue Deferred from Prior Year	3,176.94	0.00	0.00	3,176.94
6 Cash Received in Current Year	0.00	0.00	0.00	0.00
7 Contributed Matching Funds	0.00	0.00	0.00	0.00
8 Total Available (sum lines 5, 6, & 7)	3,176.94	0.00	0.00	3,176.94
EXPENDITURES				
9 Donor-Authorized Expenditures	3,176.94	0.00	0.00	3,176.94
10 Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
11 Total Expenditures (lines 9 & 10)	3,176.94	0.00	0.00	3,176.94
12 Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00
13 Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00
a Unearned Revenue	0.00	0.00	0.00	0.00
b Accounts Payable	0.00	0.00	0.00	0.00
c Accounts Receivable	0.00	0.00	0.00	0.00

Description	001	002	003	
14 Unused Grant Award Calculation (line 4 minus line 9)	42,815 06	312,019 24	605,711 00	960,545 30
15 If Carryover is allowed enter line 14 amount here	0 00	0 00	0 00	0 00
16 Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,176 94	0 00	0 00	3,176 94

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Educator Effectiveness Block Grant	Restricted Lottery	Special Education	Special Ed Dispute Prevention and Resolution	Special Ed Learning Recovery Support (LRS)	Mental Health Related Services	Special Ed Early Intervention Preschool
RESOURCE CODE	62660	63000	65000	65360	65370	65460	65470
REVENUE OBJECT	8590	8560	8677/8791	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	NA	NA	NA	NA	NA	NA	NA
AWARD							
1 Prior Year Restricted							
Ending Balance	1,131,843.00	1,160,066.82	0.00	64,893.00	313,879.98	0.00	0.00
2 a Current Year Award	0.00	559,606.68	7,037,592.18	0.00	0.00	16,884.84	561,089.00
b Other Adjustments	0.00	0.00	8,592,976.78	0.00	0.00	0.00	0.00
c Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	559,606.68	15,630,568.96	0.00	0.00	16,884.84	561,089.00
3 Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Total Available Award							
(sum lines 1, 2c, & 3)	1,131,843.00	1,719,673.50	15,630,568.96	64,893.00	313,879.98	16,884.84	561,089.00
REVENUES							
5 Cash Received in Current Year	0.00	559,606.68	15,630,568.96	0.00	0.00	16,884.84	561,089.00
6 Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 a Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 Total Available							
(sum lines 5, 7c, & 8)	0.00	559,606.68	15,630,568.96	0.00	0.00	16,884.84	561,089.00
EXPENDITURES							
10 Donor-Authorized Expenditures	113,216.23	373,204.35	15,630,568.96	64,893.00	313,879.98	16,884.84	561,089.00
11 Non Donor-Authorized							
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
12 Total Expenditures							
(line 10 plus line 11)	113,216 23	373 204 35	15,630,568 96	64,893 00	313,879 98	16,884 84	561,089 00
RESTRICTED ENDING BALANCE							
13 Current Year							
(line 4 minus line 10)	1,018,626 77	1 346 469 15	0 00	0 00	0 00	0 00	0 00

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

Description	008	009	010	011	012	
STATE PROGRAM NAME	Arts Music and Instructional Materials BG	Classified School Empl Prof Dev Block	SB 117 COVID-19 LEA	Classified School Employee Summer Assistance	Learning Recovery Emerg BG	TOTAL
RESOURCE CODE	67620	73110	73880	74150	74350	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	NA	NA	NA	NA	NA	
AWARD						
1 Prior Year Restricted						
Ending Balance	0.00	16,067.68	88,989.00	0.00	0.00	2,775,739.48
2 a Current Year Award	3,033,491.14	0.00	0.00	219,848.00	5,482,899.14	16,911,410.98
b Other Adjustments	0.00	0.00	0.00	0.00	0.00	8,592,976.78
c Adj Curr Yr Award						
(sum lines 2a & 2b)	3,033,491.14	0.00	0.00	219,848.00	5,482,899.14	25,504,387.76
3 Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4 Total Available Award						
(sum lines 1, 2c & 3)	3,033,491.14	16,067.68	88,989.00	219,848.00	5,482,899.14	28,280,127.24
REVENUES						
5 Cash Received in Current Year	3,033,491.14	0.00	0.00	219,848.00	5,482,899.14	25,504,387.76
6 Amounts Included in Line 5 for						
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7 a Accounts Receivable						
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00
b Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c Current Accounts Receivable						
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00
8 Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9 Total Available						
(sum lines 5, 7c & 8)	3,033,491.14	0.00	0.00	219,848.00	5,482,899.14	25,504,387.76
EXPENDITURES						
10 Donor-Authorized Expenditures	550,018.42	605.25	0.00	219,848.00	0.00	17,844,208.03
11 Non Donor-Authorized						
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
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	
(line 10 plus line 11)	550,018 42	605 25	0 00	219,848 00	0 00	17,844,208 03
RESTRICTED ENDING BALANCE						
13 Current Year						
(line 4 minus line 10)	2 483 472 72	15,462 43	88,989 00	0 00	5,482,899 14	10,435,919 21

Current Classroom Formula

Forms CEA/CEB—Current Expense Formula/Minimum Classroom Compensation—Actuals (Required)/Budget (Optional)

The Current Expense Formula/Minimum Classroom Compensation, Form CEA/CEB, is used for the following purposes:

- To allow county offices to determine whether the district complies with *EC* Section 41372, Apportionments for the Payment of Salaries of Classroom Teachers, which requires that elementary, unified, and high school districts expend at least 60, 55, and 50 percent respectively, of their current cost of education for classroom teacher and aide salaries, plus associated benefits. *EC* Section 41374 provides for certain school districts with individual class sessions below a certain number of pupils to be exempt from the *EC* Section 41372 requirements. (Enter an "X" on Line 16 of the Form CEA/CEB if your district is exempt.)
- To report the current cost of education (EDP 365).

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	29 301 339 42	301	0 00	303	29 301 339 42	305	591 884 26		307	28 709 455 16	309
2000 - Classified Salaries	12 499 530 06	311	0 00	313	12 499 530 06	315	1 004 314 65		317	11 495 215 41	319
3000 - Employee Benefits	24 208 312 56	321	673 639 79	323	23 534 672 77	325	794 299 56		327	22 740 373 21	329
4000 - Books, Supplies Equip Replace (6500)	3 833 135 57	331	53 595 00	333	3 779 540 57	335	407 971 16		337	3 371,569 41	339
5000 - Services & 7300 - Indirect Costs	9 047 695 27	341	14 127 00	343	9 033 568 27	345	(19 353 27)		347	9 052 921 54	349
				TOTAL	78 148 651 09	365			TOTAL	75 369 534 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	24 004 475 48	375
2 Salaries of Instructional Aides Per EC 41011	2100	3 433 976 53	380
3 STRS	3101 & 3102	6 814 989 73	382
4 PERS	3201 & 3202	781 591 27	383
5 OASDI - Regular Medicare and Alternative	3301 & 3302	676 125 12	384
6 Health & Welfare Benefits (EC 41372) (Include Health Dental Vision Pharmaceutical and Annuity Plans)	3401 & 3402	4 769 031 93	385
7 Unemployment Insurance	3501 & 3502	144 588 88	390
8 Workers' Compensation Insurance	3601 & 3602	946 227 84	392
9 OPEB Active Employees (EC 41372)	3751 & 3752	0 00	
10 Other Benefits (EC 22310)	3901 & 3902	3 166 450 83	393

11 SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	44 737 457 61	395
12 Less Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0 00	
13a Less Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0 00	396
b Less Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14 TOTAL SALARIES AND BENEFITS	44 737 457 61	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	59 36%	
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)	59 36%
3 Percentage below the minimum (Part III Line 1 minus Line 2)	64%
4 District's Current Expense of Education after reductions in columns 4a or 4b (Part I EDP 369)	75 369 534 73
5 Deficiency Amount (Part III Line 3 times Line 4)	482 365 02

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

Long-Term Liabilities

Form DEBT—Schedule of Long-Term Liabilities

Form DEBT is used to report changes in the balances of long-term liabilities for the fiscal year. This form closely resembles the note disclosure for long-term liabilities required by GASB Statement 34. It is divided into two sections: Governmental Activities and Business-Type Activities. Liabilities relating to general governmental activities accounted for in governmental funds are reported in the Governmental Activities section. Liabilities relating to business-type activities accounted for in enterprise funds are reported in the Business-Type Activities section.

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	57,858,513 00	51 573 00	57,910,086 00	0 00	455,000 00	57,455,086 00	490,000 00
State School Building Loans Payable		0 00	0 00	0 00	0 00	0 00	0 00
Certificates of Participation Payable	28,880,000 00	0 00	28,880,000 00	0 00	0 00	28,880,000 00	0 00
Leases Payable	365,887 00	181,667 00	547,554 00	0 00	365,887 00	181,667 00	181,667 00
Lease Revenue Bonds Payable		0 00	0 00	0 00	0 00	0 00	0 00
Other General Long-Term Debt	5,828 720 00	799 701 00	6,628,421 00	0 00	2,933,070 00	3,695,351 00	0 00
Net Pension Liability	58,655,990 00	(28 544,571 00)	30 111,419 00	0 00	0 00	30,111,419 00	0 00
Total/Net OPEB Liability	18 232,531 56	(831 087 56)	17 401,444 00	0 00	0 00	17,401,444 00	0 00
Compensated Absences Payable	562,408 86	14	562,409 00	0 00	18,816 81	543,592 19	0 00
Subscription Liability		0 00	0 00	0 00	0 00	0 00	0 00
Governmental activities long-term liabilities	170,384,050 42	(28,342 717 42)	142,041,333 00	0 00	3,772,773 81	138,268,559 19	671,667 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

Every Student Succeeds Act Maintenance of Effort

Form ESMOE—Every Student Succeeds Act Maintenance of Effort Expenditures

This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized by the Every Student Succeeds Act. It is required for LEAs that received funding under covered programs, as indicated by having revenue account balances for applicable resource codes. The form must be completed and saved during the unaudited actuals period, if applicable, or a Fatal exception will display in the supplemental technical review checks. In all other periods, the form is optional and is provided for planning purposes only. For the unaudited actuals period, Form ESMOE extracts unaudited actual data. For the budget and interim periods, Form ESMOE extracts estimated actual and projected year totals data, respectively

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2022-23 Expenditures
A Total state federal and local expenditures (all resources)	All	All	1000-7999	81 801 990 54
B Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6 662,791 74
C Less state and local expenditures not allowed for MOE (All resources, except federal as identified in Line B)				
1 Community Services	All	5000-5999	1000-7999	0 00
2 Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600 6910	1 291 216 18
3 Debt Service	All	9100	5400-5450 5800 7430-7439	373 204 35
4 Other Transfers Out	All	9200	7200-7299	0 00
5 Interfund Transfers Out	All	9300	7600-7629	1 032 853 30
		9100	7699	
6 All Other Financing Uses	All	9200	7651	0 00
7 Nonagency	7100-7199	All except 5000-5999 9000-9999	1000-7999	0 00
8 Tuition (Revenue in lieu of expenditures to approximate costs of services for which tuition is received)	All	All	8710	0 00

9 Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered Must not include expenditures in lines B C1-C8, D1 or D2			
10 Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2 697 273 83
D Plus additional MOE expenditures			1000-7143 7300-7439	
1 Expenditures to cover deficits for food services (Funds 13 and 61) (If negative then zero)	All	All	minus 8000-8699	0 00
2 Expenditures to cover deficits for student body activities	Manually entered Must not include expenditures in lines A or D1			
E Total expenditures subject to MOE (Line A minus lines B and C10 plus lines D1 and D2)				72 441 924 97

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)	4 909 18
B Expenditures per ADA (Line I E divided by Line II A)	14 756 42

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)	60 280 211 70	12 503 67
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)	60 280 211 70	12 503 67
B Required effort (Line A 2 times 90%)	54 252 190 53	11 253 30
C Current year expenditures (Line I E and Line II B)	72 441 924 97	14 756 42
D MOE deficiency amount if any (Line B minus Line C) (If negative then zero)	0 00	0 00

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)	MOE Met		
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)		0 00%	0 00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0 00	0 00

GANN

Form GANN—Appropriations Limit Calculations

In November 1979, California voters approved Proposition 4, an initiative that added Article XIII B to the *California Constitution*. This constitutional amendment, popularly known as the Gann Initiative, placed limits on the growth of expenditures for publicly funded programs. Division 9 of Title 1, beginning with Section 7900 of the *Government Code*, was then added to law to specify the process for calculating state and local government appropriation limits and appropriations subject to limitation under Article XIII B of the *Constitution*. These constitutional and statutory sections explain and define the appropriations limit and appropriations subject to limitation as they apply to state and local governments, and require that each entity of government formally "adopt" its appropriations limit for a given fiscal year.

	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**			**2022-23 Actual**		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1 FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	37,155,518 34		37,155,518 34			40,520,210 61
2 PRIOR YEAR GANN ADA (Preload/Line B3 PY column)	4 824 66		4,824 66			4,892 20
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2021-22**			**Adjustments to 2022-23**		
3 District Lapses, Reorganizations and Other Transfers						
4 Temporary Voter Approved Increases						
5 Less Lapses of Voter Approved Increases						
6 TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0 00			0 00
7 ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2022-23 P2 Report**			**2023-24 P2 Estimate**		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1 Total K-12 ADA (Form A, Line A6)	4,892 20		4,892 20	4,830 63		4,830 63
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)			4,892 20			4,830 63
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2022-23 Actual**			**2023-24 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1 Homeowners' Exemption (Object 8021)	54,542 11		54,542 11	54,587 00		54,587 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)	12,424,517 89		12,424,517 89	12,125,308 00		12,125,308 00
5 Unsecured Roll Taxes (Object 8042)	392,422 43		392,422 43	392,422 00		392,422 00
6 Prior Years' Taxes (Object 8043)	633,524 07		633,524 07	685,881 00		685,881 00
7 Supplemental Taxes (Object 8044)	427,451 01		427,451 01	460,782 00		460,782 00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8 Ed Rev Augmentation Fund (ERAF) (Object 8045)	4,317,685 49		4,317,685 49	3,803,391 00		3,803,391 00
9 Penalties and Int from Delinquent Taxes (Object 8048)	22,386 09		22,386 09	0 00		0 00
10 Other In-Lieu Taxes (Object 8082)	0 00		0 00	0 00		0 00
11 Comm Redevelopment Funds (objects 8047 & 8625)	43,066 04		43,066 04	21,008 00		21,008 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)	18,315,595 13	0 00	18,315,595 13	17,543,379 00	0 00	17,543,379 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)	18,315,595 13	0 00	18,315,595 13	17,543,379 00	0 00	17,543,379 00
EXCLUDED APPROPRIATIONS						
19a Medicare (Enter federally mandated amounts only from objs 3301 & 3302 do not include negotiated amounts)			608,253 36			691,431 00
19b Qualified Capital Outlay Projects						
19c Routine Restricted Maintenance Account (Fund 01 Resource 8150, Objects 8900-8999)	2,934,955 81		2,934,955 81	2,988,813 00		2,988,813 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)	2,934,955 81	0 00	3,543,209 17	2,988,813 00	0 00	3,680,244 00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24 LCFF - CY (objects 8011 and 8012)	39 433,718 58		39,433,718 58	44,004,035 00		44,004,035 00
25 LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(13 71)		(13 71)	0 00		0 00
26 TOTAL STATE AID RECEIVED (Lines C24 plus C25)	39 433,704 87	0 00	39,433 704 87	44 004,035 00	0 00	44,004,035 00
DATA FOR INTEREST CALCULATION						
27 Total Revenues (Funds 01, 09 & 62 objects 8000-8799)	91,049,993 12		91,049,993 12	85,994,111 00		85,994,111 00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28 Total Interest and Return on Investments						
(Funds 01 09 and 62, objects 8660 and 8662)	(97,764 61)		(97,764 61)	237,940 00		237,940 00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2022-23 Actual**			**2023-24 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1 Revised Prior Year Program Limit (Lines A1 plus A6)			37,155,518 34			40,520,210 61
2 Inflation Adjustment			1 0755			1 0444
3 Program Population Adjustment (Lines B3 divided						
by [A2 plus A7]) (Round to four decimal places)			1 0140			0 9874
4 PRELIMINARY APPROPRIATIONS LIMIT						
(Lines D1 times D2 times D3)			40,520,210 61			41,786,084 69
APPROPRIATIONS SUBJECT TO THE LIMIT						
5 Local Revenues Excluding Interest (Line C18)			18,315,595 13			17,543,379 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)			587,064 00			579,675 60
b Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23, but not less than zero)			25,747,824 65			27,922,949 69
c Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			25,747,824 65			27,922,949 69
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])			(97,764 61)			126,151 37
b Total Local Proceeds of Taxes (Lines D5 plus D7a)			18,217,830 52			17,669,530 37
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)			25,845,589 26			27,796,798 32
9 Total Appropriations Subject to the Limit						
a Local Revenues (Line D7b)			18,217,830 52			
b State Subventions (Line D8)			25,845,589 26			
c Less Excluded Appropriations (Line C23)			3,543,209 17			
d TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			40,520,210 61			
10. Adjustments to the Limit Per						
Government Code Section 7902.1						
(Line D9d minus D4)			0 00			
SUMMARY		**2022-23 Actual**			**2023-24 Budget**	
11. Adjusted Appropriations Limit						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			40,520,210 61			41,786,084 69
12. **Appropriations Subject to the Limit** (Line D9d)			40,520,210 61			

* Please provide below an explanation for each entry in the adjustments column "

Dr Joshua Randall
Gann Contact Person

(661) 252-5131
Contact Phone Number

Indirect Cost Rate Worksheet

Form ICR—Indirect Cost Rate Worksheet

The Indirect Cost Rate Worksheet, Form ICR, calculates a proposed restricted, fixed-with-carry-forward type of indirect cost rate for LEAs to use in recovering indirect costs from federal and state programs. The rate calculated from one year, once approved, is used to recover indirect costs in the second subsequent year (i.e., the rate calculated in the 2016-17 unaudited actuals will be used to recover indirect costs in 2017-18).

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) — 2,406,301.74

2. Contracted general administrative positions not paid through payroll

   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800

   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 62,929,240.51

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) — 3.82%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) — 3,667,162.82

2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 1,111,113.07

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)	6,840.84
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)	281,417.22
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)	5,066,533.95
9 Carry-Forward Adjustment (Part IV, Line F)	602,686.74
10 Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,669,220.69
B. Base Costs	
1 Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	51,567,342.19
2 Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,454,850.72
3 Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,455,734.30
4 Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,512,965.88
5 Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6 Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7 Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	711,068.36
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)	25.00
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)	16,627.62
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)	7,085,525.62
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)	0.00
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)	950,464.10
17 Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	74,754,603.79
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)	6.78%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.58%

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)	5 066 533 95
B. Carry-forward adjustment from prior year(s)	
1 Carry-forward adjustment from the second prior year	(285 064 85)
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 59%) times Part III, Line B19), zero if negative	602 686 74
2 Over-recovery Part III Line A8 plus carry-forward adjustment from prior years minus the lesser of (approved indirect cost rate (5 59%) times Part III Line B19) or (the highest rate used to recover costs from any program (5 46%) times Part III Line B19) zero if positive	0 00
D. Preliminary carry-forward adjustment (Line C1 or C2)	602 686 74
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)	602 686 74

Sulphur Springs Union Elementary
Los Angeles County

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

19 65045 0000000
Form L
D8AF8DN6WX(2022-23)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1 Adjusted Beginning Fund Balance	9791-9795	0 00		1 160 066 82	1 160 066 82
2 State Lottery Revenue	8560	1 117 306 84		559 606 68	1 676 913 52
3 Other Local Revenue	8600-8799	0 00		0 00	0 00
4 Transfers from Funds of Lapsed/Reorganized Districts	8965	0 00		0 00	0 00
5 Contributions from Unrestricted Resources (Total must be zero)	8980	0 00			0 00
6 Total Available (Sum Lines A1 through A5)		1 117,306 84	0 00	1,719,673 50	2 836 980 34
B. EXPENDITURES AND OTHER FINANCING USES					
1 Certificated Salaries	1000-1999	591 884 26		0.00	591 884 26
2 Classified Salaries	2000-2999	65 397 75		0.00	65 397 75
3 Employee Benefits	3000-3999	190 437 63		0 00	190 437 63
4 Books and Supplies	4000-4999	269,587 20		0 00	269 587 20
5 a Services and Other Operating Expenditures (Resource 1100)	5000-5999	0 00			0 00
b Services and Other Operating Expenditures (Resource 6300)	5000-5999 except 5100 5710 5800			0.00	0 00
c Duplicating Costs for Instructional Materials (Resource 6300)	5100 5710 5800			0.00	0 00
6 Capital Outlay	6000-6999	0 00		0 00	0 00
7 Tuition	7100-7199	0 00			0 00
8 Interagency Transfers Out					
a To Other Districts County Offices and Charter Schools	7211 7212 7221 7222 7281 7282	0 00			0 00
b To JPAs and All Others	7213 7223 7283 7299	0 00			0 00
9 Transfers of Indirect Costs	7300-7399	0.00			0 00
10 Debt Service	7400-7499	0 00		373,204 35	373 204 35
11 All Other Financing Uses	7630-7699	0 00			0 00
12 Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,117 306 84	0 00	373 204 35	1 490 511 19
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0 00	0 00	1 346 469 15	1 346 469 15

D. COMMENTS:

This reflects the payment for purchase of the science textbooks

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

Program Cost Report (PCR)

Form PCR—Program Cost Report

The Program Cost Report, Form PCR, is based on the goal field and calculates, in a standardized manner, Fund 01 total costs by program (refer to Program Cost Accounting in *CSAM*). Form PCR is fully automated and does not allow for manual entry of data. Data pulled into the form are extracted from both the LEA's general ledger data and software-generated "Object PCRA" adjusting entries created from Form PCRAF data.

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	10,750 00	0 00	10,750 00	824 44		11,574 44
1110	Regular Education K-12	38 648 328 36	12,146 293 16	50 794 621 52	3 895 541 84		54 690 163 36
3100	Alternative Schools	0 00	0 00	0 00	0 00		0 00
3200	Continuation Schools	0 00	0 00	0 00	0 00		0 00
3300	Independent Study Centers	0 00	0 00	0 00	0 00		0 00
3400	Opportunity Schools	0 00	0 00	0 00	0 00		0 00
3550	Community Day Schools	0 00	0 00	0 00	0 00		0 00
3700	Specialized Secondary Programs	0 00	0 00	0 00	0 00		0 00
3800	Career Technical Education	0 00	0 00	0 00	0 00		0 00
4110	Regular Education Adult	0 00	0 00	0 00	0 00		0 00
4610	Adult Independent Study Centers	0 00	0 00	0 00	0 00		0 00
4620	Adult Correctional Education	0 00	0 00	0 00	0 00		0 00
4630	Adult Career Technical Education	0 00	0 00	0 00	0 00		0 00
4760	Bilingual	226 047 73	0 00	226 047 73	17 336 06		243,383 79
4850	Migrant Education	0 00	0 00	0 00	0 00		0 00
5000-5999	Special Education	20 302 817 50	2,797 741 68	23,100 559 18	1 771 628 41		24 872 187 59
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	0 00	0 00	0 00	0 00		0 00
8500	Child Care and Development Services	0 00	0 00	0 00	0 00		0 00
Other Costs							
---	Food Services					53 595 00	53,595 00
---	Enterprise					0 00	0 00
---	Facilities Acquisition & Construction					285 571 14	285 571 14
---	Other Outgo					1 620 761 48	1 620,761 48
Other Funds ----	Adult Education Child Development Cafeteria Foundation ([Column 3 + CAC line C5] times CAC line E)		0 00	0 00	73 136 50		73 136 50
---	Indirect Cost Transfers to Other Funds (Net of Funds 01 09 62, Function 7210 Object 7350)				(48 382 76)		(48 382 76)
---	**Total General Fund and Charter Schools Funds Expenditures**	59 187 943 59	14 944 034 84	74 131 978 43	5 710 084 49	1 959 927 62	81 801 990 54

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	10 750 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	10 750 00
1110	Regular Education, K-12	35 417 325 99	607 741 26	79 29	46 144 81	0 00	1 064 071 13	1 512 965 88			0 00	0 00	38 648 328 36
3100	Alternative Schools	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3200	Continuation Schools	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3300	Independent Study Centers	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3400	Opportunity Schools	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3550	Community Day Schools	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3700	Specialized Secondary Programs	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3800	Career Technical Education	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4110	Regular Education Adult	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4610	Adult Independent Study Centers	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4620	Adult Correctional Education	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4630	Adult Career Technical Education	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4760	Bilingual	37 630 51	188 417 22	0 00	0 00	0 00	0 00	0 00			0 00	0 00	226 047 73
4850	Migrant Education	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
5000-5999	Special Education	16 539 697 82	562 275 37	0 00	157 622 99	2 332 413 77	708 985 93	0 00			1 821 62	0 00	20 302 817 50
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		0 00	0 00	0 00	0 00	0 00
8500	Child Care and Development Services	0 00	0 00	0 00	0 00	0 00	0 00		0 00	0 00	0 00	0 00	0 00
Total Direct Charged Costs		52 005 404 32	1 358 433 85	79 29	203 767 80	2 332 413 77	1 773 057 06	1 512 965 88	0 00	0 00	1 821 62	0 00	59 187 943 59

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF) Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0 00	0 00	0 00	0 00
1110	Regular Education K-12	5,931,576 44	6,214,115 63	601 09	12,146,293 16
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	0 00	0 00	0 00	0 00
3400	Opportunity Schools	0 00	0 00	0 00	0 00
3550	Community Day Schools	0 00	0 00	0 00	0 00
3700	Specialized Secondary Programs	0 00	0 00	0 00	0 00
3800	Career Technical Education	0 00	0 00	0 00	0 00
4110	Regular Education Adult	0 00	0 00	0 00	0 00
4610	Adult Independent Study Centers	0 00	0 00	0 00	0 00
4620	Adult Correctional Education	0 00	0 00	0 00	0 00
4630	Adult Career Technical Education	0 00	0 00	0 00	0 00
4760	Bilingual	0 00	0 00	0 00	0 00
4850	Migrant Education	0 00	0 00	0 00	0 00
5000-5999	Special Education (allocated to 5001)	1,366,261 99	1,431,341 24	138 45	2,797,741 68
6000	ROC/P	0 00	0 00	0 00	0 00
Other Goals					
7110	Nonagency - Educational	0 00	0 00	0 00	0 00
7150	Nonagency - Other	0 00	0 00	0 00	0 00
8100	Community Services	0 00	0 00	0 00	0 00
8500	Child Care and Development Svcs	0 00	0 00	0 00	0 00
Other Funds					
	Adult Education (Fund 11)	0.00	0 00	0.00	0 00
	Child Development (Fund 12)	0 00	0 00	0 00	0 00
	Cafeteria (Funds 13 and 61)	0.00	0 00	0.00	0 00
Total Allocated Support Costs		7,297,838 43	7,645,456 87	739 54	14,944,034 84

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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)	717 909 20
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)	3,691,107 36
4	Centralized Data Processing (Funds 01 09 and 62 Function 7700 Goal 0000 Objects 1000-7999)	1 349 450 69
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5 758 467 25
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR Column 1 Total)	59,187 943 59
2	Total Allocated Costs (from Form PCR Column 2 Total)	14 944 034 84
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	74,131 978 43
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)	953,639 11
3	Cafeteria (Funds 13 & 61 Objects 1000-5999 except 5100)	0 00
4	Foundation (Funds 19 & 57 Objects 1000-5999 except 5100)	0 00
5	Total Direct Charged Costs in Other Funds	953,639 11
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	75,085,617 54
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7 67%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999 6400-6920)	53 595 00				53.595 00
Enterprise (Objects 1000-5999 6400-6920)		0 00			0 00
Facilities Acquisition & Construction (Objects 1000 6700)			285 571 14		285.571 14
Other Outgo (Objects 1000 - 7999)				1 620,761 48	1.620 761 48
Total Other Costs	53 595 00	0 00	285.571 14	1.620,761 48	1.959 927 62

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Program Cost Report Schedule of Allocation Factors (PCRF)

Form PCRAF—Program Cost Report Schedule of Allocation Factors

The Program Cost Report Schedule of Allocation Factors, Form PCRAF, is used to distribute – or allocate – among program goals those funds 01, 09, and 62 expenditures that, in addition to having a support function, have an "Undistributed" goal (0000 and 9000).

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)		416,271 26	690,045 87	3,786,252 65	2,405,268 65	7,645,456 87	0 00	739 54
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note Allocation factors are only needed for a column if there are undistributed expenditures in line A)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education K-12	178 00	178 00	178 00	178 00	178 00	178 00	178 00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	41 00	41 00	41 00	41 00	41 00	41 00	41 00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		219 00	219 00	219 00	219 00	219 00	219 00	219 00

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Special Education Maintenance of Efforts Reports (A)

Form SEMA comparing the 2016–17 actual expenditures with the comparison year's actual expenditures

The form SEMA is to determine whether an LEA meets the federal compliance test for the LEA MOE. Failure on the part of an LEA to meet the LEA MOE compliance test results in the CDE invoicing the LEA for the amount of the failure. The LEA will have to pay the invoice from a non-federal fund source from the current fiscal year

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								872 00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	565 794 85	0 00	0 00	0 00	683,522 86	5,722,258 00		6,971,575 71
2000-2999	Classified Salaries	149 831 08	0 00	0 00	0 00	424,664 81	4,249,256 19		4,823,752 08
3000-3999	Employee Benefits	280 253 15	0 00	0 00	0 00	614,400 75	4,829,476 35		5,724,130 25
4000-4999	Books and Supplies	7 348 50	0 00	0 00	0 00	35,889 70	183,122 99		226,361 19
5000-5999	Services and Other Operating Expenditures	46 115 17	0 00	0 00	0 00	97 20	2,467,076 68		2,513,289 05
6000-6999	Capital Outlay (except objects 6600 6700 6910 & 6920)	0 00	0 00	0 00	0 00	0 00	43,709 22		43,709 22
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	1 049 342 75	0 00	0 00	0 00	1,758,575 32	17,494,899 43	0 00	20,302,817 50
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
PCRA	Program Cost Report Allocations	2 797 741 64							2,797,741 64
	Total Indirect Costs and PCR Allocations	2 797 741 64	0 00	0 00	0 00	0 00	0 00	0 00	2,797,741 64
	TOTAL COSTS	3,847 084 39	0 00	0 00	0 00	1,758,575 32	17,494,899 43	0 00	23,100,559 14
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0 00	0 00	0 00	0 00	40,741 27	8,870 81		49,612 08
2000-2999	Classified Salaries	0 00	0 00	0 00	0 00	448 32	1,219,188 08		1,219,636 40
3000-3999	Employee Benefits	0 00	0 00	0 00	0 00	17,482 41	610,708 78		628,191 19
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	12,458 25		12,458 25
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	58,672 00	1,851,225 92	0 00	1,909,897 92
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	58,672 00	1,851,225 92	0 00	1,909,897 92
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								1,909,897 92
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	565,794 85	0 00	0 00	0 00	642,781 59	5,713,387 19		6,921,963 63

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	149,831.08	0.00	0.00	0.00	424,216.49	3,030,068.11		3,604,115.68
3000-3999	Employee Benefits	280,253.15	0.00	0.00	0.00	596,918.34	4,218,767.57		5,095,939.06
4000-4999	Books and Supplies	7,348.50	0.00	0.00	0.00	35,889.70	183,122.99		226,361.19
5000-5999	Services and Other Operating Expenditures	46,115.17	0.00	0.00	0.00	97.20	2,454,618.43		2,500,830.80
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	43,709.22		43,709.22
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	1,049,342.75	0.00	0.00	0.00	1,699,903.32	15,643,673.51	0.00	18,392,919.58
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
PCRA	Program Cost Report Allocations	2,797,741.64							2,797,741.64
	Total Indirect Costs and PCR Allocations	2,797,741.64	0.00	0.00	0.00	0.00	0.00	0.00	2,797,741.64
	TOTAL BEFORE OBJECT 8980	3,847,084.39	0.00	0.00	0.00	1,699,903.32	15,643,673.51	0.00	21,190,661.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								21,190,661.22
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	115,797.36	0.00	0.00	0.00	0.00	714,848.97		830,646.33
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	(6,040.00)	361,840.26		355,800.26
3000-3999	Employee Benefits	43,868.90	0.00	0.00	0.00	0.00	619,595.85		663,464.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	46,550.94		46,550.94
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,610.10		7,610.10
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	159,666.26	0.00	0.00	0.00	(6,040.00)	1,750,446.12	0.00	1,904,072.38
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	159,666.26	0.00	0.00	0.00	(6,040.00)	1,750,446.12	0.00	1,904,072.38
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)								8,592,976.78
	TOTAL COSTS								10,497,049.16

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

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

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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	16,433,216 99	7,254,344 78
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)	16,433,216 99	7,254,344 78

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	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)	0 00

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SELPA: Santa Clarita Valley (DF)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1 Voluntary departure by retirement or otherwise, or departure for just cause of special education or related services personnel

2 A decrease in the enrollment of children with disabilities

3 The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA because the child

a Has left the jurisdiction of the agency

b Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated or

c No longer needs the program of special education

4 The termination of costly expenditures for long-term purchases such as the acquisition of equipment or the construction of school facilities

5 The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec 300 704(c)

	State and Local	Local Only
Provide the condition number if any to be used in the calculation below		
Total exempt reductions	0 00	0 00

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

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

SELPA: **Santa Clarita Valley (DF)**

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 [PL 108-446]

	Column A		Column B: State and Local	Column C: 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)

	Column A		Column B	Column C
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)

	Column A		Column B	Column C
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

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SELPA Santa Clarita Valley (DF)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
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	23,100,559 14		
b Less Expenditures paid from federal sources	1,909,897 92		
c Expenditures paid from state and local sources	21,190,661 22	16,433,216 99	
Add/Less Adjustments required for MOE calculation		0 00	
Comparison year's expenditures adjusted for MOE calculation		16,433,216 99	
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	21 190,661 22	16,433,216 99	4,757,444 23

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 2019-20	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	23,100,559 14		
b Less Expenditures paid from federal sources	1,909,897 92		
c Expenditures paid from state and local sources	21,190,661 22	14,916,717 26	
Add/Less Adjustments required for MOE calculation		0 00	
Comparison year's expenditures, adjusted for MOE calculation		14,916,717 26	
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	21,190,661 22	14,916,717 26	
d Special education unduplicated pupil count	872 00	758 00	
e Per capita state and local expenditures (A2c/A2d)	24,301 22	19,679 05	4,622 17

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

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SELPA: Santa Clarita Valley (DF)

	Actual FY 2022-23	Comparison Year FY 2019-20	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	10,497,049 16	7,579,722 37	
Add/Less Adjustments required for MOE calculation		0 00	
Comparison year's expenditures adjusted for MOE calculation		7,579,722 37	
Less Exempt reduction(s) from SECTION 1		0 00	
Less 50% reduction from SECTION 2		0 00	
Net expenditures paid from local sources	10,497,049 16	7,579,722 37	2,917,326 79

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 2019-20	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	10,497,049 16	7,579,722 37	
Add/Less Adjustments required for MOE calculation		0 00	
Comparison year's expenditures, adjusted for MOE		7,579,722 37	
Less Exempt reduction(s) from SECTION 1		0 00	
Less 50% reduction from SECTION 2		0 00	
Net expenditures paid from local sources	10,497,049 16	7,579,722 37	
b Special education unduplicated pupil count	872 00	758 00	
c Per capita local expenditures(B2a/ B2b)	12,037 90	9,999 63	2,038 27

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

Dr Joshua Randall
Contact Name
Deputy Superintendent of Business Services
Title

(661) 252-5131
Telephone Number
jrandall@sssd k12 ca us
Email Address

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SELPA: Santa Clarita Valley (DF)

Object Code	Description	William S Hart Union High (DF00)	Castaic Union Elementary (DF01)	Newhall Elementary (DF02)	Sulphur Springs Union Elementary (DF04)	Saugus Union Elementary (DF06)	Adjustments*
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: Santa Clarita Valley (DF)

Object Code	Description	William S Hart Union High (DF00)	Castaic Union Elementary (DF01)	Newhall Elementary (DF02)	Sulphur Springs Union Elementary (DF04)	Saugus Union Elementary (DF06)	Adjustments*
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)						0 00
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

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SELPA: Santa Clarita Valley (DF)

Object Code	Description	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00
	TOTAL COSTS	0.00
EXPENDITURES - Paid from Local Sources		
1000-1999	Certificated Salaries	0.00

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

SELPA: Santa Clarita Valley (DF)

Object Code	Description	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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00
8980	Contributions from Unrestricted Revenues to State Resources	0.00
	TOTAL COSTS	0.00
UNDUPLICATED PUPIL COUNT		0.00

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

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Special Education Maintenance of Efforts Reports (B)

Form SEMB comparing the 2017–18 budget with the comparison year's actual expenditures

The form SEMB is to determine whether an LEA meets the federal eligibility test for the LEA MOE. Failure on the part of an LEA to meet the LEA MOE eligibility requirement results in the CDE withholding IDEA funds that the LEA is entitled to receive on the basis of the IDEA subgrant to LEA calculations.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by LEA (LB-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)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								872 00
	TOTAL BUDGET (Funds 01, 09, & 62, resources 0000-9999)								
1000-1999	Certificated Salaries	493,716 00	0 00	0 00	0 00	888,769 00	6,924,599 00		8,307,084 00
2000-2999	Classified Salaries	66,462 00	0 00	0 00	0 00	671,454 00	5,640,088 00		6,378,004 00
3000-3999	Employee Benefits	210,208 00	0 00	0 00	0 00	807,804 00	5,957,244 00		6,975,256 00
4000-4999	Books and Supplies	13,700 00	0 00	0 00	0 00	40,977 00	209,018 00		263,695 00
5000-5999	Services and Other Operating Expenditures	5,200 00	0 00	0 00	0 00	746 00	257,268 00		263,214 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	789,286 00	0 00	0 00	0 00	2,409,750 00	18,988,217 00	0 00	22,187,253 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	789,286 00	0 00	0 00	0 00	2,409,750 00	18,988,217 00	0 00	22,187,253 00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62, resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	493,716 00	0 00	0 00	0 00	831,480 00	6,924,599 00		8,249,795 00
2000-2999	Classified Salaries	66,462 00	0 00	0 00	0 00	435,126 00	3,913,655 00		4,415,243 00
3000-3999	Employee Benefits	210,208 00	0 00	0 00	0 00	722,202 00	5,415,901 00		6,348,311 00
4000-4999	Books and Supplies	13,700 00	0 00	0 00	0 00	40,977 00	205,241 00		259,918 00
5000-5999	Services and Other Operating Expenditures	5 200 00	0 00	0 00	0 00	0 00	257,268 00		262,468 00
6000-6999	Capital Outlay (except objects 6600, 6700 6910 & 6920)	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7130	State Special Schools	0 00	0 00	0 00	0 00	0 00	0 00		0 00
7430-7439	Debt Service	0 00	0 00	0 00	0 00	0 00	0 00		0 00
	Total Direct Costs	789,286 00	0 00	0 00	0 00	2,029,785 00	16,716,664 00	0 00	19,535,735 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	789,286 00	0 00	0 00	0 00	2,029,785 00	16,716,664 00	0 00	19,535,735 00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310 3400 except 3385, all goals, resources 3000-3178 & 3410-5810 goals 5000-5999)								1,490,771 00
	TOTAL COSTS								21,026,506 00
	LOCAL BUDGET (Funds 01, 09, & 62, resources 0000-1999 & 8000-9999)								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	111 234 00	0 00	0 00	0 00	0 00	1,722,932 00		1,834,166 00
2000-2999	Classified Salaries	0 00	0 00	0 00	0 00	0 00	390,155 00		390,155 00
3000-3999	Employee Benefits	41 176 00	0 00	0 00	0 00	0 00	982,592 00		1,023,768 00
4000-4999	Books and Supplies	0 00	0 00	0 00	0 00	0 00	56,947 00		56,947 00
5000-5999	Services and Other Operating Expenditures	0 00	0 00	0 00	0 00	0 00	6,497 00		6,497 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	152 410 00	0 00	0 00	0 00	0 00	3,159,123 00	0 00	3,311,533 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	152 410 00	0 00	0 00	0 00	0 00	3,159,123 00	0 00	3,311,533 00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								1,490,771 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)								9,752,658 00
	TOTAL COSTS								14,554,962 00

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

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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
	UNDUPLICATED PUPIL COUNT									872 00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	565,794 85	0 00	0 00	0 00	683,522 86	5,722,258 00	0 00		6,971,575 71
2000-2999	Classified Salaries	149,831 08	0 00	0 00	0 00	424,664 81	4,249,256 19	0 00		4,823,752 08
3000-3999	Employee Benefits	280 253 15	0 00	0 00	0 00	614,400 75	4,829,476 35	0 00		5,724,130 25
4000-4999	Books and Supplies	7 348 50	0 00	0 00	0 00	35,889 70	183,122 99	0 00		226,361 19
5000-5999	Services and Other Operating Expenditures	46 115 17	0 00	0 00	0 00	97 20	2,467,076 68	0 00		2,513,289 05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0 00	0 00	0 00	0 00	0 00	43,709 22	0 00		43,709 22
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	1,049 342 75	0 00	0 00	0 00	1,758,575 32	17,494,899 43	0 00	0 00	20,302,817 50
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
PCRA	Program Cost Report Allocations (non-add)	2,797,741 64								2,797,741.64
	Total Indirect Costs	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
	TOTAL COSTS	1 049 342 75	0 00	0 00	0 00	1,758,575 32	17 494,899 43	0 00	0 00	20,302 817 50
FEDERAL EXPENDITURES (Funds 01, 09, and 62, resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0 00	0 00	0 00	0 00	40,741 27	8,870 81	0 00		49,612 08
2000-2999	Classified Salaries	0 00	0 00	0 00	0 00	448 32	1 219,188 08	0 00		1,219,636 40
3000-3999	Employee Benefits	0 00	0 00	0 00	0 00	17,482 41	610,708 78	0 00		628,191 19
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	12,458 25	0 00		12,458 25
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	58,672 00	1,851,225 92	0 00	0 00	1,909,897 92
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	58,672 00	1,851,225 92	0 00	0 00	1,909,897 92
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									1,909,897 92

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	565,794 85	0 00	0 00	0 00	642,781 59	5,713,387 19	0 00		6,921,963 63
2000-2999	Classified Salaries	149 831 08	0 00	0 00	0 00	424,216 49	3,030,068 11	0 00		3,604,115 68
3000-3999	Employee Benefits	280 253 15	0 00	0 00	0 00	596,918 34	4,218,767 57	0 00		5,095,939 06
4000-4999	Books and Supplies	7 348 50	0 00	0 00	0 00	35,889 70	183,122 99	0 00		226,361 19
5000-5999	Services and Other Operating Expenditures	46 115 17	0 00	0 00	0 00	97 20	2,454,618 43	0 00		2,500,830 80
6000-6999	Capital Outlay (except objects 6600 6700, 6910 & 6920)	0 00	0 00	0 00	0 00	0 00	43,709 22	0 00		43,709 22
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	1,049 342 75	0 00	0 00	0 00	1,699,903 32	15,643,673 51	0 00	0 00	18,392,919 58
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
PCRA	Program Cost Report Allocations (non-add)	2,797,741 64								2,797,741.64
	Total Indirect Costs	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
	TOTAL BEFORE OBJECT 8980	1,049 342 75	0 00	0 00	0 00	1,699,903 32	15,643,673 51	0 00	0 00	18,392,919 58
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0 00
	TOTAL COSTS									18,392,919 58
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	115 797 36	0 00	0 00	0 00	0 00	714,848 97	0 00		830,646 33
2000-2999	Classified Salaries	0 00	0 00	0 00	0 00	(6,040 00)	361,840 26	0 00		355,800 26
3000-3999	Employee Benefits	43,868 90	0 00	0 00	0 00	0 00	619,595 85	0 00		663,464 75
4000-4999	Books and Supplies	0 00	0 00	0 00	0 00	0 00	46,550 94	0 00		46,550 94
5000-5999	Services and Other Operating Expenditures	0 00	0 00	0 00	0 00	0 00	7,610 10	0 00		7,610 10
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	159,666 26	0 00	0 00	0 00	(6,040 00)	1,750,446 12	0 00	0 00	1,904,072 38
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	159,666 26	0 00	0 00	0 00	(6,040 00)	1,750,446 12	0 00	0 00	1,904,072 38

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									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)									8,592,976 78
	TOTAL COSTS									10,497,049 16

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

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SELPA: Santa Clarita Valley (DF)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1 Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel

2 A decrease in the enrollment of children with disabilities

3 The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child

a Has left the jurisdiction of the agency

b Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated, or

c No longer needs the program of special education

4 The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities

5 The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c)

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

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

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

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SELPA: Santa Clarita Valley (DF)

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 Award - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		

If (b) is greater than (a):

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

If (b) is less than (a):

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

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

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SELPA: Santa Clarita Valley (DF)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures			
a Total special education expenditures	22,187,253 00		
b Less Expenditures paid from federal sources	1,160,747 00		
c Expenditures paid from state and local sources	21,026,506 00	21 190,661 22	
Add/Less Adjustments and/or PCRA required for MOE calculation		0 00	
Comparison year's expenditures, adjusted for MOE calculation		21,190,661 22	
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	21,026,506 00	21,190,661 22	(164,155 22)

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

	Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures			
a Total special education expenditures	22,187,253 00		
b Less Expenditures paid from federal sources	1,160,747 00		
c Expenditures paid from state and local sources	21,026,506 00	21,190,661 22	
Add/Less Adjustments and/or PCRA required for MOE calculation		0 00	
Comparison year's expenditures adjusted for MOE calculation		21,190,661 22	
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	21,026,506 00	21,190,661 22	
d Special education unduplicated pupil count	872 00	872 00	
e Per capita state and local expenditures (A2c/A2d)	24,112 97	24,301 22	(188 25)

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

SELPA Santa Clarita Valley (DF)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2023-24	Comparison Year FY 2022-23	Difference
1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only			
	a. Expenditures paid from local sources	14,554,962.00	10,497,049.16	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		10,497,049.16	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	14,554,962.00	10,497,049.16	4,057,912.84

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 FY 2023-24	Comparison Year FY 2022-23	Difference
2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	14,554,962.00	10,497,049.16	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		10,497,049.16	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	14,554,962.00	10,497,049.16	
	b. Special education unduplicated pupil count	872.00	872.00	
	c. Per capita local expenditures (B2a/B2b)	16,691.47	12,037.90	4,653.57

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

Dr. Joshua Randall	(661) 252-5131
Contact Name	Telephone Number
Deputy Superintendent of Business Services	jrandall@sssd.k12.ca.us
Title	Email Address

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SELPA: Santa Clarita Valley (DF)

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Object Code	Description	William S. Hart Union High (DF00)	Castaic Union Elementary (DF01)	Newhall Elementary (DF02)	Sulphur Springs Union Elementary (DF04)	Saugus Union Elementary (DF06)	Adjustments*
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

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

SELPA: Santa Clarita Valley (DF)

Object Code	Description	William S. Hart Union High (DF00)	Castaic Union Elementary (DF01)	Newhall Elementary (DF02)	Sulphur Springs Union Elementary (DF04)	Saugus Union Elementary (DF06)	Adjustments*
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

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SELPA: Santa Clarita Valley (DF)

Object Code	Description	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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00
	TOTAL COSTS	0.00
BUDGET - Local Sources		
1000-1999	Certificated Salaries	0.00

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

SELPA: Santa Clarita Valley (DF)

Object Code	Description	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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	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
UNDUPLICATED PUPIL COUNT		0.00

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

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Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name Santa Clarita Valley (DF)			
Date allocation plan approved by SELPA governance			
I TOTAL SELPA REVENUES			
A Base Plus Taxes and Excess ERAF			
1 Base Apportionment	4 079 042 74	4 188 691 63	2 69%
2 Local Special Education Property Taxes	285 048 00	289 220 00	1 46%
3 Applicable Excess ERAF	0 00	0 00	0 00%
4 Total Base Apportionment Taxes and Excess ERAF	4,364 090 74	4,477 911 63	2 61%
B Program Specialist/Regionalized Services Apportionment	2 300 63	188 05	-91 83%
C Program Specialist/Regionalized Services for NSS Apportionment	0 00	0 00	0 00%
D Low Incidence Apportionment	152 949 29	147 358 60	-3 66%
E Out of Home Care Apportionment	0 00	0 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)	4 519 340 66	4 625 458 28	2 35%
I Mental Health Apportionment	0 00		0 00%
J Federal IDEA Local Assistance Grants - Preschool	1 102,075 00	1 133,731 00	2 87%
K Federal IDEA - Section 619 Preschool	58 672 00	50 604 00	-13 75%
L Other Federal Discretionary Grants	0 00	0 00	0 00%
M Other Adjustments	0 00	0 00	0 00%
N Total SELPA Revenues (Sum lines H through M)	5 680 087 66	5 809 793 28	2 28%
II ALLOCATION TO SELPA MEMBERS			
William S Hart Union High (DF00)	0 00	0 00	0 0%
Castaic Union Elementary (DF01)	0 00	0 00	0 0%
Newhall Elementary (DF02)	0 00	0 00	0 0%
Sulphur Springs Union Elementary (DF04)	5 680 087 66	5 809 793 28	2 3%
Saugus Union Elementary (DF06)	0 00	0 00	0 0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I N)	5 680 087 66	5 809 793 28	2 28%

Preparer Name	Dr Joshua Randall
Title	Deputy Superintendent of Business
Phone	(661) 252-5131