

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
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17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	136,201,458.61	0.00	136,201,458.61	147,890,247.00	0.00	147,890,247.00	8.6%
2) Federal Revenue		8100-8299	36,096.00	19,696,304.68	19,732,400.68	0.00	18,456,013.00	18,456,013.00	-6.5%
3) Other State Revenue		8300-8599	4,093,684.13	35,788,293.70	39,881,977.83	3,609,849.00	21,536,762.00	25,146,611.00	-36.9%
4) Other Local Revenue		8600-8799	2,641,817.18	12,809,915.88	15,451,733.06	1,840,317.00	11,961,459.00	13,801,776.00	-10.7%
5) TOTAL, REVENUES			142,973,055.92	68,294,514.26	211,267,570.18	153,340,413.00	51,954,234.00	205,294,647.00	-2.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	54,517,918.49	23,449,403.93	77,967,322.42	56,581,904.00	21,467,753.00	78,049,657.00	0.1%
2) Classified Salaries		2000-2999	15,827,503.52	11,489,696.81	27,317,200.33	17,262,488.00	12,656,617.00	29,919,105.00	9.5%
3) Employee Benefits		3000-3999	33,251,369.94	23,274,124.40	56,525,494.34	36,018,484.00	24,090,660.00	60,109,144.00	6.3%
4) Books and Supplies		4000-4999	2,383,736.63	5,267,867.13	7,651,603.76	4,733,908.00	10,506,456.00	15,240,364.00	99.2%
5) Services and Other Operating Expenditures		5000-5999	10,410,842.32	6,250,539.24	16,661,381.56	11,320,313.00	9,485,289.00	20,805,602.00	24.9%
6) Capital Outlay		6000-6999	614,850.32	1,158,289.03	1,773,139.35	1,314,040.00	3,533,719.00	4,847,759.00	173.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	736,859.02	951,882.45	1,688,741.47	814,486.00	1,227,743.00	2,042,229.00	20.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,581,383.79)	3,246,164.79	(335,219.00)	(3,726,020.00)	3,359,151.00	(366,869.00)	9.4%
9) TOTAL, EXPENDITURES			114,161,696.45	75,087,967.78	189,249,664.23	124,319,603.00	86,327,388.00	210,646,991.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,811,359.47	(6,793,453.52)	22,017,905.95	29,020,810.00	(34,373,154.00)	(5,352,344.00)	-124.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,775,786.23	0.00	3,775,786.23	3,764,000.00	0.00	3,764,000.00	-0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,730,645.29)	25,730,645.29	0.00	(30,705,049.00)	30,705,049.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,954,859.06)	25,730,645.29	3,775,786.23	(26,941,049.00)	30,705,049.00	3,764,000.00	-0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,856,500.41	18,937,191.77	25,793,692.18	2,079,761.00	(3,668,105.00)	(1,588,344.00)	-106.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,376,135.66	10,228,397.60	47,604,533.26	44,232,636.07	29,165,589.37	73,398,225.44	54.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			37,376,135.66	10,228,397.60	47,604,533.26	44,232,636.07	29,165,589.37	73,398,225.44	54.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,376,135.66	10,228,397.60	47,604,533.26	44,232,636.07	29,165,589.37	73,398,225.44	54.2%
2) Ending Balance, June 30 (E + F1e)			44,232,636.07	29,165,589.37	73,398,225.44	46,312,397.07	25,497,484.37	71,809,881.44	-2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,202.50	0.00	25,202.50	25,200.00	0.00	25,200.00	0.0%
Stores		9712	273,028.48	0.00	273,028.48	171,242.00	0.00	171,242.00	-37.3%
Prepaid Items		9713	1,077,657.87	529,406.37	1,607,064.24	1,282,207.00	0.00	1,282,207.00	-20.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,636,183.00	28,636,183.00	0.00	25,549,758.96	25,549,758.96	-10.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	14,500,000.00	0.00	14,500,000.00	27,000,000.00	0.00	27,000,000.00	86.2%
STRS & PERS Volatility	0000	9760	4,000,000.00		4,000,000.00			0.00	
Enrollment & Attendance Volatility	0000	9760	5,000,000.00		5,000,000.00			0.00	
Transitional Kindergarten Implementation	0000	9760	1,500,000.00		1,500,000.00			0.00	
Unexpected/Increased Costs related to Special Education	0000	9760	4,000,000.00		4,000,000.00			0.00	
STRS & PERS Volatility	0000	9760			0.00	4,000,000.00		4,000,000.00	
Enrollment & Attendance Volatility	0000	9760			0.00	5,000,000.00		5,000,000.00	
Transitional Kindergarten Implementation	0000	9760			0.00	1,500,000.00		1,500,000.00	
Unexpected/Increased Costs related to Special Education	0000	9760			0.00	4,000,000.00		4,000,000.00	
Transportation Vehicles	0000	9760			0.00	2,500,000.00		2,500,000.00	
IT Infrastructure	0000	9760			0.00	2,500,000.00		2,500,000.00	
Compensation Agreements	0000	9760			0.00	7,500,000.00		7,500,000.00	
d) Assigned									
Other Assignments		9780	6,870,076.00	0.00	6,870,076.00	5,778,455.00	0.00	5,778,455.00	-15.9%
Board Reserve 2%	0000	9780	3,784,993.00		3,784,993.00			0.00	
Board Reserve 18-19 One-time funds	0000	9780	1,821,492.00		1,821,492.00			0.00	
E-rate	0000	9780	557,965.00		557,965.00			0.00	
Program Carryover	0000	9780	605,261.00		605,261.00			0.00	
15-16 One-time funds	0000	9780	61,318.00		61,318.00			0.00	
17-18 One-time funds	0000	9780	39,047.00		39,047.00			0.00	
Board Reserve 2%	0000	9780			0.00	3,977,136.00		3,977,136.00	

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Board Reserve 18-19 One-time funds	0000	9780			0.00	1,801,319.00		1,801,319.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,677,490.00	0.00	5,677,490.00	5,965,704.00	0.00	5,965,704.00	5.1%
Unassigned/Unappropriated Amount		9790	15,809,181.22	0.00	15,809,181.22	6,089,589.07	(52,274.59)	6,037,314.48	-61.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	54,485,032.74	30,151,808.50	84,636,841.24				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,547,932.12)	0.00	(2,547,932.12)				
b) in Banks		9120	143,306.55	2,518.00	145,824.55				
c) in Revolving Cash Account		9130	25,202.50	0.00	25,202.50				
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	178,518.46	144,465.58	322,984.04				
4) Due from Grantor Government		9290	415,018.13	9,077,755.35	9,492,773.48				
5) Due from Other Funds		9310	1,018,107.47	159,552.83	1,177,660.30				
6) Stores		9320	273,028.48	0.00	273,028.48				
7) Prepaid Expenditures		9330	1,077,657.87	529,406.37	1,607,064.24				
8) Other Current Assets		9340	2,500.00	0.00	2,500.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			55,070,440.08	40,065,506.63	95,135,946.71				
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	8,666,416.57	2,627,961.37	11,294,377.94				
2) Due to Grantor Governments		9590	1,180,682.76	2,566,574.45	3,747,257.21				
3) Due to Other Funds		9610	957,710.73	0.00	957,710.73				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	32,993.95	5,705,381.44	5,738,375.39				
6) TOTAL, LIABILITIES			10,837,804.01	10,899,917.26	21,737,721.27				
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				

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Description	Resource Codes	Object Codes							
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			44,232,636.07	29,165,589.37	73,398,225.44				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	73,088,790.00	0.00	73,088,790.00	65,321,075.00	0.00	65,321,075.00	-10.6%
Education Protection Account State Aid - Current Year		8012	9,842,336.00	0.00	9,842,336.00	29,698,668.00	0.00	29,698,668.00	201.7%
State Aid - Prior Years		8019	16,541.00	0.00	16,541.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	667,541.18	0.00	667,541.18	667,541.00	0.00	667,541.00	0.0%
Timber Yield Tax		8022	2,761.85	0.00	2,761.85	2,840.00	0.00	2,840.00	2.8%
Other Subventions/In-Lieu Taxes		8029	20,806.21	0.00	20,806.21	20,143.00	0.00	20,143.00	-3.2%
County & District Taxes									
Secured Roll Taxes		8041	47,984,052.42	0.00	47,984,052.42	49,122,505.00	0.00	49,122,505.00	2.4%
Unsecured Roll Taxes		8042	3,884,974.99	0.00	3,884,974.99	3,831,056.00	0.00	3,831,056.00	-1.4%
Prior Years' Taxes		8043	288,044.65	0.00	288,044.65	123,534.00	0.00	123,534.00	-57.1%
Supplemental Taxes		8044	1,752,805.92	0.00	1,752,805.92	1,365,081.00	0.00	1,365,081.00	-22.1%
Education Revenue Augmentation Fund (ERAF)		8045	(10,353,406.80)	0.00	(10,353,406.80)	(10,943,153.00)	0.00	(10,943,153.00)	5.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,332,078.19	0.00	15,332,078.19	15,021,812.00	0.00	15,021,812.00	-2.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			142,527,325.61	0.00	142,527,325.61	154,231,102.00	0.00	154,231,102.00	8.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,325,867.00)	0.00	(6,325,867.00)	(6,340,855.00)	0.00	(6,340,855.00)	0.2%
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			136,201,458.61	0.00	136,201,458.61	147,890,247.00	0.00	147,890,247.00	8.6%
FEDERAL REVENUE									

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Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,952,123.00	2,952,123.00	0.00	2,909,338.00	2,909,338.00	-1.4%
Special Education Discretionary Grants		8182	0.00	247,318.28	247,318.28	0.00	306,750.00	306,750.00	24.0%
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	36,096.00	0.00	36,096.00	0.00	0.00	0.00	-100.0%
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		2,982,234.87	2,982,234.87		3,763,269.00	3,763,269.00	26.2%
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		496,345.45	496,345.45		531,523.00	531,523.00	7.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		161,345.47	161,345.47		90,000.00	90,000.00	-44.2%
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		917,712.49	917,712.49		1,357,587.00	1,357,587.00	47.9%
Career and Technical Education	3500-3599	8290		119,492.00	119,492.00		148,339.00	148,339.00	24.1%
All Other Federal Revenue	All Other	8290	0.00	11,819,733.12	11,819,733.12	0.00	9,349,207.00	9,349,207.00	-20.9%
TOTAL, FEDERAL REVENUE			36,096.00	19,696,304.68	19,732,400.68	0.00	18,456,013.00	18,456,013.00	-6.5%
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	510,831.00	0.00	510,831.00	562,442.00	0.00	562,442.00	10.1%

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Lottery - Unrestricted and Instructional Materials		8560	2,406,350.28	1,206,289.39	3,612,639.67	1,930,180.00	760,718.00	2,690,898.00	-25.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,311,817.82	1,311,817.82		1,289,970.00	1,289,970.00	-1.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		117,318.53	117,318.53		129,098.00	129,098.00	10.0%
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		343,125.71	343,125.71		839,157.00	839,157.00	144.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,176,502.85	32,809,742.25	33,986,245.10	1,117,227.00	18,517,819.00	19,635,046.00	-42.2%
TOTAL, OTHER STATE REVENUE			4,093,684.13	35,788,293.70	39,881,977.83	3,609,849.00	21,536,762.00	25,146,611.00	-36.9%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	231,139.48	0.00	231,139.48	123,450.00	0.00	123,450.00	-46.6%
Interest		8660	1,077,938.71	0.00	1,077,938.71	500,000.00	0.00	500,000.00	-53.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(785,783.58)	0.00	(785,783.58)	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	301,919.10	0.00	301,919.10	316,302.00	0.00	316,302.00	4.8%
Transportation Fees From Individuals		8675	22,422.54	0.00	22,422.54	20,000.00	0.00	20,000.00	-10.8%
Interagency Services		8677	397,495.38	6,562.50	404,057.88	330,500.00	910,235.00	1,240,735.00	207.1%
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									
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	1,396,685.55	2,781,250.38	4,177,935.93	550,065.00	1,088,242.00	1,638,307.00	-60.8%
Tuition		8710	0.00	210,839.00	210,839.00	0.00	131,648.00	131,648.00	-37.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,811,264.00	9,811,264.00		9,831,334.00	9,831,334.00	0.2%
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			2,641,817.18	12,809,915.88	15,451,733.06	1,840,317.00	11,961,459.00	13,801,776.00	-10.7%
TOTAL, REVENUES			142,973,055.92	68,294,514.26	211,267,570.18	153,340,413.00	51,954,234.00	205,294,647.00	-2.8%
CERTIFICATED SALARIES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Teachers' Salaries		1100	43,961,554.81	17,616,886.09	61,578,440.90	45,675,326.00	15,057,216.00	60,732,542.00	-1.4%
Certificated Pupil Support Salaries		1200	3,884,348.25	3,959,527.06	7,843,875.31	4,005,019.00	4,242,865.00	8,247,884.00	5.2%
Certificated Supervisors' and Administrators' Salaries		1300	5,462,882.72	992,183.18	6,455,065.90	5,744,863.00	1,213,048.00	6,957,911.00	7.8%
Other Certificated Salaries		1900	1,209,132.71	880,807.60	2,089,940.31	1,156,696.00	954,624.00	2,111,320.00	1.0%
TOTAL, CERTIFICATED SALARIES			54,517,918.49	23,449,403.93	77,967,322.42	56,581,904.00	21,467,753.00	78,049,657.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,693,569.56	8,143,865.65	9,837,435.21	2,086,785.00	8,773,313.00	10,860,098.00	10.4%
Classified Support Salaries		2200	5,644,583.54	1,956,675.71	7,601,259.25	6,063,216.00	2,380,089.00	8,443,305.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	1,174,877.12	348,456.18	1,523,333.30	1,463,533.00	349,673.00	1,813,206.00	19.0%
Clerical, Technical and Office Salaries		2400	5,371,915.29	382,596.19	5,754,511.48	5,631,984.00	384,643.00	6,016,627.00	4.6%
Other Classified Salaries		2900	1,942,558.01	658,103.08	2,600,661.09	2,016,970.00	768,899.00	2,785,869.00	7.1%
TOTAL, CLASSIFIED SALARIES			15,827,503.52	11,489,696.81	27,317,200.33	17,262,488.00	12,656,617.00	29,919,105.00	9.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,494,391.52	9,985,085.33	19,479,476.85	10,334,071.00	10,160,588.00	20,494,659.00	5.2%
PERS		3201-3202	3,925,642.77	3,105,020.88	7,030,663.65	4,711,773.00	3,632,361.00	8,344,134.00	18.7%
OASDI/Medicare/Alternative		3301-3302	2,132,609.73	1,340,171.84	3,472,781.57	2,251,620.00	1,332,627.00	3,584,247.00	3.2%
Health and Welfare Benefits		3401-3402	12,692,204.05	6,452,288.25	19,144,492.30	13,488,489.00	6,777,307.00	20,265,796.00	5.9%
Unemployment Insurance		3501-3502	356,295.29	169,880.35	526,175.64	45,688.00	17,066.00	62,754.00	-88.1%
Workers' Compensation		3601-3602	1,589,355.34	786,383.14	2,375,738.48	1,786,615.00	810,630.00	2,597,245.00	9.3%
OPEB, Allocated		3701-3702	1,655,112.80	806,960.55	2,462,073.35	2,049,671.00	880,177.00	2,929,848.00	19.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,405,758.44	628,334.06	2,034,092.50	1,350,557.00	479,904.00	1,830,461.00	-10.0%
TOTAL, EMPLOYEE BENEFITS			33,251,369.94	23,274,124.40	56,525,494.34	36,018,484.00	24,090,660.00	60,109,144.00	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	31,345.92	731,081.82	762,427.74	405,180.00	1,085,100.00	1,490,280.00	95.5%
Books and Other Reference Materials		4200	45,465.35	32,468.24	77,933.59	419,960.00	29,679.00	449,639.00	477.0%
Materials and Supplies		4300	1,910,217.08	3,073,893.27	4,984,110.35	3,534,321.00	5,389,372.00	8,923,693.00	79.0%
Noncapitalized Equipment		4400	396,708.28	1,430,423.80	1,827,132.08	374,447.00	4,002,305.00	4,376,752.00	139.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,383,736.63	5,267,867.13	7,651,603.76	4,733,908.00	10,506,456.00	15,240,364.00	99.2%
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	174,224.04	525,534.85	699,758.89	365,310.00	603,931.00	969,241.00	38.5%
Dues and Memberships		5300	46,531.02	10,187.96	56,718.98	37,625.00	6,208.00	43,833.00	-22.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Insurance		5400 - 5450	1,715,295.11	0.00	1,715,295.11	1,527,683.00	0.00	1,527,683.00	-10.9%
Operations and Housekeeping Services		5500	5,231,038.07	28,982.89	5,260,020.96	5,490,000.00	4,000.00	5,494,000.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,618.55	1,106,685.68	1,237,304.23	334,500.00	468,180.00	802,680.00	-35.1%
Transfers of Direct Costs		5710	(105,657.54)	105,657.54	0.00	(96,325.00)	96,325.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,532.47)	9,827.97	3,295.50	(17,830.00)	2,200.00	(15,630.00)	-574.3%
Professional/Consulting Services and Operating Expenditures		5800	2,803,458.72	4,449,007.13	7,252,465.85	3,213,900.00	8,291,895.00	11,505,795.00	58.6%
Communications		5900	421,866.82	14,655.22	436,522.04	465,450.00	12,550.00	478,000.00	9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,410,842.32	6,250,539.24	16,661,381.56	11,320,313.00	9,485,289.00	20,805,602.00	24.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	198,688.48	0.00	198,688.48	1,314,040.00	50,000.00	1,364,040.00	586.5%
Buildings and Improvements of Buildings		6200	0.00	282,576.65	282,576.65	0.00	1,865,542.00	1,865,542.00	560.2%
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	416,161.84	875,712.38	1,291,874.22	0.00	1,618,177.00	1,618,177.00	25.3%
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			614,850.32	1,158,289.03	1,773,139.35	1,314,040.00	3,533,719.00	4,847,759.00	173.4%
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	8,237.00	0.00	8,237.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	254,267.00	951,882.45	1,206,149.45	471,171.00	1,227,743.00	1,698,914.00	40.9%
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									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	21,049.36	0.00	21,049.36	6,695.00	0.00	6,695.00	-68.2%
Other Debt Service - Principal		7439	453,305.66	0.00	453,305.66	336,620.00	0.00	336,620.00	-25.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			736,859.02	951,882.45	1,688,741.47	814,486.00	1,227,743.00	2,042,229.00	20.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,246,164.79)	3,246,164.79	0.00	(3,359,151.00)	3,359,151.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(335,219.00)	0.00	(335,219.00)	(366,869.00)	0.00	(366,869.00)	9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,581,383.79)	3,246,164.79	(335,219.00)	(3,726,020.00)	3,359,151.00	(366,869.00)	9.4%
TOTAL, EXPENDITURES			114,161,696.45	75,087,967.78	189,249,664.23	124,319,603.00	86,327,388.00	210,646,991.00	11.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,722,487.39	0.00	3,722,487.39	3,704,000.00	0.00	3,704,000.00	-0.5%
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	53,298.84	0.00	53,298.84	60,000.00	0.00	60,000.00	12.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,775,786.23	0.00	3,775,786.23	3,764,000.00	0.00	3,764,000.00	-0.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(25,730,645.29)	25,730,645.29	0.00	(30,705,049.00)	30,705,049.00	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			(25,730,645.29)	25,730,645.29	0.00	(30,705,049.00)	30,705,049.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(21,954,859.06)	25,730,645.29	3,775,786.23	(26,941,049.00)	30,705,049.00	3,764,000.00	-0.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	136,201,458.61	0.00	136,201,458.61	147,890,247.00	0.00	147,890,247.00	8.6%
2) Federal Revenue		8100-8299	36,096.00	19,696,304.68	19,732,400.68	0.00	18,456,013.00	18,456,013.00	-6.5%
3) Other State Revenue		8300-8599	4,093,684.13	35,788,293.70	39,881,977.83	3,609,849.00	21,536,762.00	25,146,611.00	-36.9%
4) Other Local Revenue		8600-8799	2,641,817.18	12,809,915.88	15,451,733.06	1,840,317.00	11,961,459.00	13,801,776.00	-10.7%
5) TOTAL, REVENUES			142,973,055.92	68,294,514.26	211,267,570.18	153,340,413.00	51,954,234.00	205,294,647.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	68,611,296.77	49,847,767.13	118,459,063.90	74,133,485.00	55,725,674.00	129,859,159.00	9.6%
2) Instruction - Related Services	2000-2999		12,488,176.28	3,020,619.21	15,508,795.49	13,542,734.00	3,457,840.00	17,000,574.00	9.6%
3) Pupil Services	3000-3999		12,766,969.84	9,589,536.98	22,356,506.82	12,949,735.00	10,608,999.00	23,558,734.00	5.4%
4) Ancillary Services	4000-4999		1,135,178.31	230,264.47	1,365,442.78	1,225,746.00	135,513.00	1,361,259.00	-0.3%
5) Community Services	5000-5999		40,989.08	0.00	40,989.08	56,000.00	0.00	56,000.00	36.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,173,960.27	4,730,891.96	11,904,852.23	8,507,175.00	5,628,637.00	14,135,812.00	18.7%
8) Plant Services	8000-8999		11,208,266.88	6,717,005.58	17,925,272.46	13,090,242.00	9,542,982.00	22,633,224.00	26.3%
9) Other Outgo	9000-9999		736,859.02	951,882.45	1,688,741.47	814,486.00	1,227,743.00	2,042,229.00	20.9%
10) TOTAL, EXPENDITURES			114,161,696.45	75,087,967.78	189,249,664.23	124,319,603.00	86,327,388.00	210,646,991.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,811,359.47	(6,793,453.52)	22,017,905.95	29,020,810.00	(34,373,154.00)	(5,352,344.00)	-124.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,775,786.23	0.00	3,775,786.23	3,764,000.00	0.00	3,764,000.00	-0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,730,645.29)	25,730,645.29	0.00	(30,705,049.00)	30,705,049.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,954,859.06)	25,730,645.29	3,775,786.23	(26,941,049.00)	30,705,049.00	3,764,000.00	-0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,856,500.41	18,937,191.77	25,793,692.18	2,079,761.00	(3,668,105.00)	(1,588,344.00)	-106.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,376,135.66	10,228,397.60	47,604,533.26	44,232,636.07	29,165,589.37	73,398,225.44	54.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,376,135.66	10,228,397.60	47,604,533.26	44,232,636.07	29,165,589.37	73,398,225.44	54.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,376,135.66	10,228,397.60	47,604,533.26	44,232,636.07	29,165,589.37	73,398,225.44	54.2%
2) Ending Balance, June 30 (E + F1e)			44,232,636.07	29,165,589.37	73,398,225.44	46,312,397.07	25,497,484.37	71,809,881.44	-2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,202.50	0.00	25,202.50	25,200.00	0.00	25,200.00	0.0%
Stores		9712	273,028.48	0.00	273,028.48	171,242.00	0.00	171,242.00	-37.3%
Prepaid Items		9713	1,077,657.87	529,406.37	1,607,064.24	1,282,207.00	0.00	1,282,207.00	-20.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,636,183.00	28,636,183.00	0.00	25,549,758.96	25,549,758.96	-10.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	14,500,000.00	0.00	14,500,000.00	27,000,000.00	0.00	27,000,000.00	86.2%
STRS & PERS Volatility	0000	9760	4,000,000.00		4,000,000.00			0.00	
Enrollment & Attendance Volatility	0000	9760	5,000,000.00		5,000,000.00			0.00	
Transitional Kindergarten Implementation	0000	9760	1,500,000.00		1,500,000.00			0.00	
Unexpected/Increased Costs related to Special Education	0000	9760	4,000,000.00		4,000,000.00			0.00	
STRS & PERS Volatility	0000	9760			0.00	4,000,000.00		4,000,000.00	
Enrollment & Attendance Volatility	0000	9760			0.00	5,000,000.00		5,000,000.00	
Transitional Kindergarten Implementation	0000	9760			0.00	1,500,000.00		1,500,000.00	
Unexpected/Increased Costs related to Special Education	0000	9760			0.00	4,000,000.00		4,000,000.00	
Transportation Vehicles	0000	9760			0.00	2,500,000.00		2,500,000.00	
IT Infrastructure	0000	9760			0.00	2,500,000.00		2,500,000.00	
Compensation Agreements	0000	9760			0.00	7,500,000.00		7,500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,870,076.00	0.00	6,870,076.00	5,778,455.00	0.00	5,778,455.00	-15.9%
Board Reserve 2%	0000	9780	3,784,993.00		3,784,993.00			0.00	
Board Reserve 18-19 One-time funds	0000	9780	1,821,492.00		1,821,492.00			0.00	
E-rate	0000	9780	557,965.00		557,965.00			0.00	
Program Carry over	0000	9780	605,261.00		605,261.00			0.00	
15-16 One-time funds	0000	9780	61,318.00		61,318.00			0.00	
17-18 One-time funds	0000	9780	39,047.00		39,047.00			0.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Board Reserve 2%	0000	9780			0.00	3,977,136.00		3,977,136.00	
Board Reserve 18-19 One-time funds	0000	9780			0.00	1,801,319.00		1,801,319.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,677,490.00	0.00	5,677,490.00	5,965,704.00	0.00	5,965,704.00	5.1%
Unassigned/Unappropriated Amount		9790	15,809,181.22	0.00	15,809,181.22	6,089,589.07	(52,274.59)	6,037,314.48	-61.8%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	4,141,858.66	4,253,904.66
6266	Educator Effectiveness, FY 2021-22	2,925,124.56	1,765,377.56
6300	Lottery: Instructional Materials	1,127,929.37	427,760.51
6500	Special Education	66,902.97	64,844.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	8,187.41	0.00
6537	Special Ed: Learning Recovery Support	14,764.00	0.00
6547	Special Education Early Intervention Preschool Grant	1,101,541.68	10,879.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,696,842.00	3,696,842.00
7311	Classified School Employee Professional Development Block Grant	71,328.66	35,386.66
7388	SB 117 COVID-19 LEA Response Funds	182,622.71	11,454.71
7435	Learning Recovery Emergency Block Grant	12,096,294.00	12,096,294.00
7810	Other Restricted State	402,538.29	923,463.29
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	626,577.42	608,177.29
9010	Other Restricted Local	2,173,671.27	1,655,375.27
Total, Restricted Balance		28,636,183.00	25,549,758.96

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,595,840.08	1,065,901.00	-44.5%
5) TOTAL, REVENUES			1,595,840.08	1,065,901.00	-44.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	48,672.27	2,290.00	-95.3%
2) Classified Salaries		2000-2999	61,170.84	500.00	-99.2%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	594,379.79	551,476.00	429.5%
5) Services and Other Operating Expenditures		5000-5999	709,632.50	487,915.00	-170.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,413,855.40	1,042,181.00	64.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			181,984.68	23,720.00	-87.0%
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)			181,984.68	23,720.00	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,283,872.15	1,465,856.83	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,283,872.15	1,465,856.83	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,283,872.15	1,465,856.83	14.2%
2) Ending Balance, June 30 (E + F1e)			1,465,856.83	1,489,576.83	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	92,636.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,373,219.89	1,489,576.83	8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,405,597.23		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,085.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	92,636.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,513,320.08		
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	47,463.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			47,463.25		
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)			1,465,856.83		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	34.95	31.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	1,595,805.13	1,065,870.00	-33.2%
TOTAL, REVENUES			1,595,840.08	1,065,901.00	-44.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	48,672.27	2,290.00	-95.3%
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			48,672.27	2,290.00	-95.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	61,170.84	500.00	-99.2%
TOTAL, CLASSIFIED SALARIES			61,170.84	500.00	-99.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	583,375.18	491,476.00	-15.8%
Noncapitalized Equipment		4400	11,004.61	60,000.00	445.2%
TOTAL, BOOKS AND SUPPLIES			594,379.79	551,476.00	429.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	20,642.81	9,415.00	-54.4%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,954.68	5,000.00	-93.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	610,035.01	473,500.00	-22.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			709,632.50	487,915.00	-170.4%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,413,855.40	1,042,181.00	64.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,595,840.08	1,065,901.00	-44.5%
5) TOTAL, REVENUES			1,595,840.08	1,065,901.00	-44.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,413,855.40	1,042,181.00	-26.3%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,413,855.40	1,042,181.00	-26.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			181,984.68	23,720.00	-87.0%
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)			181,984.68	23,720.00	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,283,872.15	1,465,856.83	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,283,872.15	1,465,856.83	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,283,872.15	1,465,856.83	14.2%
2) Ending Balance, June 30 (E + F1e)			1,465,856.83	1,489,576.83	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	92,636.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,373,219.89	1,489,576.83	8.5%
c) Committed					

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

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	1,373,219.89	1,489,576.83
Total, Restricted Balance		1,373,219.89	1,489,576.83

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	6,918.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,721,115.46	1,834,344.00	6.6%
4) Other Local Revenue		8600-8799	13,516.86	22,800.00	68.7%
5) TOTAL, REVENUES			1,741,550.32	1,857,144.00	6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	336,531.12	362,196.00	7.6%
2) Classified Salaries		2000-2999	410,826.22	538,452.00	31.1%
3) Employee Benefits		3000-3999	489,636.27	617,075.00	26.0%
4) Books and Supplies		4000-4999	106,430.54	237,338.00	123.0%
5) Services and Other Operating Expenditures		5000-5999	30,209.50	14,450.00	-52.2%
6) Capital Outlay		6000-6999	204,708.12	32,400.00	-84.2%
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	81,892.00	95,694.00	16.9%
9) TOTAL, EXPENDITURES			1,660,233.77	1,897,605.00	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81,316.55	(40,461.00)	-149.8%
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)			81,316.55	(40,461.00)	-149.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245,445.26	326,761.81	33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245,445.26	326,761.81	33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245,445.26	326,761.81	33.1%
2) Ending Balance, June 30 (E + F1e)			326,761.81	286,300.81	-12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	326,761.81	318,700.81	-2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(32,400.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	195,196.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	407,834.86		
5) Due from Other Funds		9310	3,414.59		
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			606,446.08		
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	181,847.07		
2) Due to Grantor Governments		9590	468.81		
3) Due to Other Funds		9610	97,368.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			279,684.27		
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)			326,761.81		
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	6,918.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,918.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,706,099.46	1,834,344.00	7.5%
All Other State Revenue	All Other	8590	15,016.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,721,115.46	1,834,344.00	6.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,941.34	3,500.00	-41.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	12,500.00	New
Interagency Services		8677	6,800.00	6,800.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	775.52	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,516.86	22,800.00	68.7%
TOTAL, REVENUES			1,741,550.32	1,857,144.00	6.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	234,975.21	260,640.00	10.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,555.91	101,556.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			336,531.12	362,196.00	7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	369,562.11	481,594.00	30.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	41,236.28	56,358.00	36.7%
Other Classified Salaries		2900	27.83	500.00	1,696.6%
TOTAL, CLASSIFIED SALARIES			410,826.22	538,452.00	31.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	48,137.51	50,582.00	5.1%
PERS		3201-3202	133,216.55	171,354.00	28.6%
OASDI/Medicare/Alternative		3301-3302	47,643.86	54,147.00	13.6%
Health and Welfare Benefits		3401-3402	198,612.06	260,344.00	31.1%
Unemployment Insurance		3501-3502	3,779.72	464.00	-87.7%
Workers' Compensation		3601-3602	16,950.21	22,167.00	30.8%
OPEB, Allocated		3701-3702	17,598.22	25,659.00	45.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,698.14	32,358.00	36.5%
TOTAL, EMPLOYEE BENEFITS			489,636.27	617,075.00	26.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	558.66	0.00	-100.0%
Materials and Supplies		4300	95,549.15	232,338.00	143.2%
Noncapitalized Equipment		4400	10,322.73	5,000.00	-51.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			106,430.54	237,338.00	123.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	668.00	1,600.00	139.5%
Dues and Memberships		5300	300.00	1,100.00	266.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,672.39	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,569.11	11,750.00	37.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,209.50	14,450.00	-52.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	204,708.12	32,400.00	-84.2%
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			204,708.12	32,400.00	-84.2%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	81,892.00	95,694.00	16.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			81,892.00	95,694.00	16.9%
TOTAL, EXPENDITURES			1,660,233.77	1,897,605.00	14.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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%

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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,918.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,721,115.46	1,834,344.00	6.6%
4) Other Local Revenue		8600-8799	13,516.86	22,800.00	68.7%
5) TOTAL, REVENUES			1,741,550.32	1,857,144.00	6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,127,507.29	1,525,799.00	35.3%
2) Instruction - Related Services	2000-2999		225,453.97	243,712.00	8.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		81,892.00	95,694.00	16.9%
8) Plant Services	8000-8999		225,380.51	32,400.00	-85.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,660,233.77	1,897,605.00	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			81,316.55	(40,461.00)	-149.8%
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)			81,316.55	(40,461.00)	-149.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245,445.26	326,761.81	33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245,445.26	326,761.81	33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245,445.26	326,761.81	33.1%
2) Ending Balance, June 30 (E + F1e)			326,761.81	286,300.81	-12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	326,761.81	318,700.81	-2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(32,400.00)	New

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
6130		Child Development: Center-Based Reserve Account	300,543.00	302,543.00
9010		Other Restricted Local	26,218.81	16,157.81
Total, Restricted Balance			326,761.81	318,700.81

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,974,683.13	4,737,880.00	-20.7%
3) Other State Revenue		8300-8599	4,888,100.31	4,001,649.00	-18.1%
4) Other Local Revenue		8600-8799	20,099.20	46,505.00	131.4%
5) TOTAL, REVENUES			10,882,882.64	8,786,034.00	-19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,217,428.75	2,670,227.00	20.4%
3) Employee Benefits		3000-3999	1,459,193.03	1,665,107.00	14.1%
4) Books and Supplies		4000-4999	4,342,601.63	3,770,797.00	-13.2%
5) Services and Other Operating Expenditures		5000-5999	387,118.87	325,995.00	-15.8%
6) Capital Outlay		6000-6999	275,230.91	1,615,000.00	486.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	253,327.00	271,175.00	7.0%
9) TOTAL, EXPENDITURES			8,934,900.19	10,318,301.00	15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,947,982.45	(1,532,267.00)	-178.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			1,947,982.45	(1,532,267.00)	-178.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,737,168.61	3,685,151.06	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,737,168.61	3,685,151.06	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,737,168.61	3,685,151.06	112.1%
2) Ending Balance, June 30 (E + F1e)			3,685,151.06	2,152,884.06	-41.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	86,520.23	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,598,630.83	2,152,884.06	-40.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,621,590.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(87,304.33)		
b) in Banks		9120	3,977.23		
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	998.32		
4) Due from Grantor Government		9290	1,338,123.81		
5) Due from Other Funds		9310	68,912.61		
6) Stores		9320	86,520.23		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,032,818.40		
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	150,904.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	196,763.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			347,667.34		
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)			3,685,151.06		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,477,446.12	4,737,880.00	-13.5%
Donated Food Commodities		8221	497,237.01	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,974,683.13	4,737,880.00	-20.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,888,100.31	4,001,649.00	-18.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,888,100.31	4,001,649.00	-18.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	2,796.50	500.00	-82.1%
Interest		8660	24,509.22	5,005.00	-79.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(65,860.24)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58,653.72	41,000.00	-30.1%
TOTAL, OTHER LOCAL REVENUE			20,099.20	46,505.00	131.4%
TOTAL, REVENUES			10,882,882.64	8,786,034.00	-19.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,787,620.00	2,232,050.00	24.9%
Classified Supervisors' and Administrators' Salaries		2300	382,076.30	386,058.00	1.0%
Clerical, Technical and Office Salaries		2400	47,732.45	52,119.00	9.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,217,428.75	2,670,227.00	20.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	15,089.00	New
PERS		3201-3202	529,594.39	448,461.00	-15.3%
OASDI/Medicare/Alternative		3301-3302	169,950.24	202,495.00	19.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	576,110.04	765,265.00	32.8%
Unemployment Insurance		3501-3502	11,288.93	10,975.00	-2.8%
Workers' Compensation		3601-3602	50,096.94	65,406.00	30.6%
OPEB, Allocated		3701-3702	52,754.24	74,876.00	41.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	69,398.25	82,540.00	18.9%
TOTAL, EMPLOYEE BENEFITS			1,459,193.03	1,665,107.00	14.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	620,667.79	643,389.00	3.7%
Noncapitalized Equipment		4400	50,719.67	54,500.00	7.5%
Food		4700	3,671,214.17	3,072,908.00	-16.3%
TOTAL, BOOKS AND SUPPLIES			4,342,601.63	3,770,797.00	-13.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,782.05	1,950.00	9.4%
Dues and Memberships		5300	382.50	440.00	15.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	66,318.22	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,717.92	37,000.00	24.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,295.50)	15,630.00	-574.3%
Professional/Consulting Services and Operating Expenditures		5800	286,513.68	262,475.00	-8.4%
Communications		5900	5,700.00	8,500.00	49.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			387,118.87	325,995.00	-15.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	1,490,000.00	New
Equipment		6400	275,230.91	125,000.00	-54.6%
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			275,230.91	1,615,000.00	486.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	253,327.00	271,175.00	7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			253,327.00	271,175.00	7.0%
TOTAL, EXPENDITURES			8,934,900.19	10,318,301.00	15.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,974,683.13	4,737,880.00	-20.7%
3) Other State Revenue		8300-8599	4,888,100.31	4,001,649.00	-18.1%
4) Other Local Revenue		8600-8799	20,099.20	46,505.00	131.4%
5) TOTAL, REVENUES			10,882,882.64	8,786,034.00	-19.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,606,738.96	8,550,939.00	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,516.01	6,187.00	-27.3%
7) General Administration	7000-7999		253,327.00	271,175.00	7.0%
8) Plant Services	8000-8999		66,318.22	1,490,000.00	2,146.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,934,900.19	10,318,301.00	15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,947,982.45	(1,532,267.00)	-178.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			1,947,982.45	(1,532,267.00)	-178.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,737,168.61	3,685,151.06	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,737,168.61	3,685,151.06	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,737,168.61	3,685,151.06	112.1%
2) Ending Balance, June 30 (E + F1e)			3,685,151.06	2,152,884.06	-41.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	86,520.23	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,598,630.83	2,152,884.06	-40.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,893,508.83	2,152,884.06
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	680,122.00	0.00
Total, Restricted Balance		3,598,630.83	2,152,884.06

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,213,666.84	400,000.00	-67.0%
5) TOTAL, REVENUES			1,213,666.84	400,000.00	-67.0%
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	24,262.59	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	99,907.99	30,000.00	-70.0%
6) Capital Outlay		6000-6999	4,757,418.54	20,573,772.00	332.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,881,589.12	20,603,772.00	322.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,667,922.28)	(20,203,772.00)	450.8%
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)			(3,667,922.28)	(20,203,772.00)	450.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,300,620.69	47,632,698.41	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,300,620.69	47,632,698.41	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,300,620.69	47,632,698.41	-7.1%
2) Ending Balance, June 30 (E + F1e)			47,632,698.41	27,428,926.41	-42.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,632,698.41	27,428,926.41	-42.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	51,447,645.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,700,474.25)		
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			49,747,171.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,114,472.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,114,472.88		
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)			47,632,698.41		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,207,356.53	400,000.00	-66.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,310.31	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			1,213,666.84	400,000.00	-67.0%
TOTAL, REVENUES			1,213,666.84	400,000.00	-67.0%
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	11,039.83	0.00	-100.0%
Noncapitalized Equipment		4400	13,222.76	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			24,262.59	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	5,260.32	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	94,647.67	30,000.00	-68.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,907.99	30,000.00	-70.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	6,540.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,750,878.54	20,573,772.00	333.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,757,418.54	20,573,772.00	332.5%
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			4,881,589.12	20,603,772.00	322.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,213,666.84	400,000.00	-67.0%
5) TOTAL, REVENUES			1,213,666.84	400,000.00	-67.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,881,589.12	20,603,772.00	322.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,881,589.12	20,603,772.00	322.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,667,922.28)	(20,203,772.00)	450.8%
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)			(3,667,922.28)	(20,203,772.00)	450.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,300,620.69	47,632,698.41	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,300,620.69	47,632,698.41	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,300,620.69	47,632,698.41	-7.1%
2) Ending Balance, June 30 (E + F1e)			47,632,698.41	27,428,926.41	-42.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,632,698.41	27,428,926.41	-42.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	47,632,698.41	27,428,926.41
Total, Restricted Balance		47,632,698.41	27,428,926.41

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,809,403.67	2,040,000.00	12.7%
5) TOTAL, REVENUES			1,809,403.67	2,040,000.00	12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	411,805.30	421,846.00	2.4%
3) Employee Benefits		3000-3999	218,134.79	230,554.00	5.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	270,628.91	100,000.00	-63.0%
6) Capital Outlay		6000-6999	3,328.00	2,000,000.00	59,996.2%
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			903,897.00	2,752,400.00	204.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			905,506.67	(712,400.00)	-178.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	53,298.84	60,000.00	12.6%
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			(53,298.84)	(60,000.00)	12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			852,207.83	(772,400.00)	-190.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,797,780.17	3,649,988.00	30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,797,780.17	3,649,988.00	30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,797,780.17	3,649,988.00	30.5%
2) Ending Balance, June 30 (E + F1e)			3,649,988.00	2,877,588.00	-21.2%
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	3,649,988.00	2,877,588.00	-21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,763,209.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(125,363.95)		
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	10,287.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,854.84		
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			3,649,988.00		
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)			3,649,988.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	66,567.90	40,000.00	-39.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(33,792.32)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,776,628.09	2,000,000.00	12.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,809,403.67	2,040,000.00	12.7%
TOTAL, REVENUES			1,809,403.67	2,040,000.00	12.7%
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	347,316.38	355,488.00	2.4%
Clerical, Technical and Office Salaries		2400	64,488.92	66,358.00	2.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			411,805.30	421,846.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	104,368.36	113,785.00	9.0%
OASDI/Medicare/Alternative		3301-3302	29,975.04	30,867.00	3.0%
Health and Welfare Benefits		3401-3402	59,682.27	60,597.00	1.5%
Unemployment Insurance		3501-3502	2,075.40	212.00	-89.8%
Workers' Compensation		3601-3602	9,213.18	10,102.00	9.6%
OPEB, Allocated		3701-3702	9,559.54	11,691.00	22.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,261.00	3,300.00	1.2%
TOTAL, EMPLOYEE BENEFITS			218,134.79	230,554.00	5.7%
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	270,628.91	100,000.00	-63.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			270,628.91	100,000.00	-63.0%
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	3,328.00	2,000,000.00	59,996.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,328.00	2,000,000.00	59,996.2%
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			903,897.00	2,752,400.00	204.5%
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	53,298.84	60,000.00	12.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			53,298.84	60,000.00	12.6%
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)			(53,298.84)	(60,000.00)	12.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,809,403.67	2,040,000.00	12.7%
5) TOTAL, REVENUES			1,809,403.67	2,040,000.00	12.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		900,308.00	752,400.00	-16.4%
8) Plant Services	8000-8999		3,589.00	2,000,000.00	55,625.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			903,897.00	2,752,400.00	204.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			905,506.67	(712,400.00)	-178.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	53,298.84	60,000.00	12.6%
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			(53,298.84)	(60,000.00)	12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			852,207.83	(772,400.00)	-190.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,797,780.17	3,649,988.00	30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,797,780.17	3,649,988.00	30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,797,780.17	3,649,988.00	30.5%
2) Ending Balance, June 30 (E + F1e)			3,649,988.00	2,877,588.00	-21.2%
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	3,649,988.00	2,877,588.00	-21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	3,649,988.00	2,877,588.00
Total, Restricted Balance		3,649,988.00	2,877,588.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	453,745.79	200,000.00	-55.9%
5) TOTAL, REVENUES			453,745.79	200,000.00	-55.9%
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	799,570.15	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	58,022.77	50,000.00	-13.8%
6) Capital Outlay		6000-6999	2,689,426.26	4,000,000.00	48.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,547,019.18	4,050,000.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,093,273.39)	(3,850,000.00)	24.5%
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)			(3,093,273.39)	(3,850,000.00)	24.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,121,055.39	19,027,782.00	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,121,055.39	19,027,782.00	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,121,055.39	19,027,782.00	-14.0%
2) Ending Balance, June 30 (E + F1e)			19,027,782.00	15,177,782.00	-20.2%
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	19,027,782.00	15,177,782.00	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,731,403.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(657,313.06)		
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			19,074,090.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	46,308.50		
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			46,308.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			19,027,782.00		
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					
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	371,757.23	200,000.00	-46.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	81,988.56	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			453,745.79	200,000.00	-55.9%
TOTAL, REVENUES			453,745.79	200,000.00	-55.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
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	73,468.95	0.00	-100.0%
Noncapitalized Equipment		4400	726,101.20	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			799,570.15	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	6,331.98	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	51,690.79	50,000.00	-3.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,022.77	50,000.00	-13.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	889,023.91	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,800,402.35	4,000,000.00	122.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,689,426.26	4,000,000.00	48.7%
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			3,547,019.18	4,050,000.00	14.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	453,745.79	200,000.00	-55.9%
5) TOTAL, REVENUES			453,745.79	200,000.00	-55.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,547,019.18	4,050,000.00	14.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,547,019.18	4,050,000.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,093,273.39)	(3,850,000.00)	24.5%
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)			(3,093,273.39)	(3,850,000.00)	24.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,121,055.39	19,027,782.00	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,121,055.39	19,027,782.00	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,121,055.39	19,027,782.00	-14.0%
2) Ending Balance, June 30 (E + F1e)			19,027,782.00	15,177,782.00	-20.2%
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	19,027,782.00	15,177,782.00	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	19,027,782.00	15,177,782.00	
Total, Restricted Balance		19,027,782.00	15,177,782.00	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,127,008.81	5,124,000.00	-0.1%
5) TOTAL, REVENUES			5,127,008.81	5,124,000.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	154,687.20	188,000.00	21.5%
5) Services and Other Operating Expenditures		5000-5999	437,909.97	360,000.00	-17.8%
6) Capital Outlay		6000-6999	129,011.31	1,100,575.00	753.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	210,674.33	209,766.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			932,282.81	1,858,341.00	99.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,194,726.00	3,265,659.00	-22.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,722,487.39	3,704,000.00	-0.5%
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			(3,722,487.39)	(3,704,000.00)	-0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			472,238.61	(438,341.00)	-192.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,004,584.80	2,476,823.41	23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,004,584.80	2,476,823.41	23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,004,584.80	2,476,823.41	23.6%
2) Ending Balance, June 30 (E + F1e)			2,476,823.41	2,038,482.41	-17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	47,283.80	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,429,539.61	2,038,482.41	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,570,718.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(85,638.46)		
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	47,283.80		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,532,363.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	55,540.55		
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			55,540.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,476,823.41		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,096,711.38	5,100,000.00	0.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,652.50	24,000.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,106.07)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,751.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,127,008.81	5,124,000.00	-0.1%
TOTAL, REVENUES			5,127,008.81	5,124,000.00	-0.1%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,464.43	38,000.00	162.7%
Noncapitalized Equipment		4400	140,222.77	150,000.00	7.0%
TOTAL, BOOKS AND SUPPLIES			154,687.20	188,000.00	21.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	437,909.97	360,000.00	-17.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,909.97	360,000.00	-17.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,100,575.00	New
Buildings and Improvements of Buildings		6200	129,011.31	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			129,011.31	1,100,575.00	753.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	33,791.33	30,497.00	-9.7%
Other Debt Service - Principal		7439	176,883.00	179,269.00	1.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			210,674.33	209,766.00	-0.4%
TOTAL, EXPENDITURES			932,282.81	1,858,341.00	99.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,722,487.39	3,704,000.00	-0.5%
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			3,722,487.39	3,704,000.00	-0.5%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,722,487.39)	(3,704,000.00)	-0.5%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,127,008.81	5,124,000.00	-0.1%
5) TOTAL, REVENUES			5,127,008.81	5,124,000.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		721,608.48	1,648,575.00	128.5%
9) Other Outgo	9000-9999	Except 7600-7699	210,674.33	209,766.00	-0.4%
10) TOTAL, EXPENDITURES			932,282.81	1,858,341.00	99.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,194,726.00	3,265,659.00	-22.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,722,487.39	3,704,000.00	-0.5%
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			(3,722,487.39)	(3,704,000.00)	-0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			472,238.61	(438,341.00)	-192.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,004,584.80	2,476,823.41	23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,004,584.80	2,476,823.41	23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,004,584.80	2,476,823.41	23.6%
2) Ending Balance, June 30 (E + F1e)			2,476,823.41	2,038,482.41	-17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	47,283.80	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,429,539.61	2,038,482.41	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	2,429,539.61	2,038,482.41
Total, Restricted Balance		2,429,539.61	2,038,482.41

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	98,727.56	62,000.00	-37.2%
4) Other Local Revenue		8600-8799	13,368,141.27	13,272,000.00	-0.7%
5) TOTAL, REVENUES			13,466,868.83	13,334,000.00	-1.0%
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	15,824,271.26	15,495,572.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,824,271.26	15,495,572.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,357,402.43)	(2,161,572.00)	-8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,357,402.43)	(2,161,572.00)	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,424,236.79	21,066,834.36	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,424,236.79	21,066,834.36	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,424,236.79	21,066,834.36	-10.1%
2) Ending Balance, June 30 (E + F1e)			21,066,834.36	18,905,262.36	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,066,834.36	18,905,262.36	-10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,792,819.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	(725,985.09)		
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			21,066,834.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			21,066,834.36		
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	93,412.82	57,000.00	-39.0%
Other Subventions/In-Lieu Taxes		8572	5,314.74	5,000.00	-5.9%
TOTAL, OTHER STATE REVENUE			98,727.56	62,000.00	-37.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,880,466.47	12,150,000.00	2.3%
Unsecured Roll		8612	668,067.78	675,000.00	1.0%
Prior Years' Taxes		8613	17,601.90	12,000.00	-31.8%
Supplemental Taxes		8614	438,698.47	270,000.00	-38.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	310,202.89	165,000.00	-46.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	53,103.76	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			13,368,141.27	13,272,000.00	-0.7%
TOTAL, REVENUES			13,466,868.83	13,334,000.00	-1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,695,000.00	8,670,000.00	-0.3%
Bond Interest and Other Service Charges		7434	7,129,271.26	6,825,572.00	-4.3%
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)			15,824,271.26	15,495,572.00	-2.1%
TOTAL, EXPENDITURES			15,824,271.26	15,495,572.00	-2.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	98,727.56	62,000.00	-37.2%
4) Other Local Revenue		8600-8799	13,368,141.27	13,272,000.00	-0.7%
5) TOTAL, REVENUES			13,466,868.83	13,334,000.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,824,271.26	15,495,572.00	-2.1%
10) TOTAL, EXPENDITURES			15,824,271.26	15,495,572.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,357,402.43)	(2,161,572.00)	-8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,357,402.43)	(2,161,572.00)	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,424,236.79	21,066,834.36	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,424,236.79	21,066,834.36	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,424,236.79	21,066,834.36	-10.1%
2) Ending Balance, June 30 (E + F1e)			21,066,834.36	18,905,262.36	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,066,834.36	18,905,262.36	-10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	21,066,834.36	18,905,262.36
Total, Restricted Balance		21,066,834.36	18,905,262.36

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)	11,377.09	11,335.93	11,741.76	11,187.52	11,187.52	11,550.28
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)	11,377.09	11,335.93	11,741.76	11,187.52	11,187.52	11,550.28
5. District Funded County Program ADA						
a. County Community Schools	19.02	18.17	19.02	19.02	18.17	19.02
b. Special Education-Special Day Class	3.49	3.40	3.49	3.49	3.40	3.49
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)	22.51	21.57	22.51	22.51	21.57	22.51
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,399.60	11,357.50	11,764.27	11,210.03	11,209.09	11,572.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	12,503,133.00		12,503,133.00			12,503,133.00
Work in Progress	30,868,131.00		30,868,131.00	7,060,662.00	969,163.00	36,959,630.00
Total capital assets not being depreciated	43,371,264.00	0.00	43,371,264.00	7,060,662.00	969,163.00	49,462,763.00
Capital assets being depreciated:						
Land Improvements	29,125,905.00		29,125,905.00	988,139.00		30,114,044.00
Buildings	307,858,972.00		307,858,972.00	1,176,879.00	389,210.00	308,646,641.00
Equipment	12,549,896.00		12,549,896.00	1,567,105.00		14,117,001.00
Total capital assets being depreciated	349,534,773.00	0.00	349,534,773.00	3,732,123.00	389,210.00	352,877,686.00
Accumulated Depreciation for:						
Land Improvements	(10,114,459.00)		(10,114,459.00)		1,201,393.00	(11,315,852.00)
Buildings	(97,527,992.00)		(97,527,992.00)	258,176.00	6,411,335.00	(103,681,151.00)
Equipment	(7,979,558.00)		(7,979,558.00)	1,177.00	826,719.00	(8,805,100.00)
Total accumulated depreciation	(115,622,009.00)	0.00	(115,622,009.00)	259,353.00	8,439,447.00	(123,802,103.00)
Total capital assets being depreciated, net excluding lease and subscription assets	233,912,764.00	0.00	233,912,764.00	3,991,476.00	8,828,657.00	229,075,583.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	277,284,028.00	0.00	277,284,028.00	11,052,138.00	9,797,820.00	278,538,346.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.07%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$103,112,666.39
	Appropriations Subject to Limit	\$103,112,666.39
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.58%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Nov 15, 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:

Travis Haskill

Name
Executive Director

Title
(530) 532-5617

Telephone
thaskill@bcoe.org

E-mail Address

For School District:

Jaclyn Kruger

Name
Assistant Superintendent

Title
(530) 891-3000

Telephone
jkruger@chicousd.org

E-mail Address

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

04 61424 0000000
Form CEA
D8A73WK449(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	77,967,322.42	301	0.00	303	77,967,322.42	305	3,280,788.19		307	74,686,534.23	309
2000 - Classified Salaries	27,317,200.33	311	126.05	313	27,317,074.28	315	1,909,939.55		317	25,407,134.73	319
3000 - Employee Benefits	56,525,494.34	321	2,462,086.42	323	54,063,407.92	325	1,384,453.04		327	52,678,954.88	329
4000 - Books, Supplies Equip Replace. (6500)	7,651,603.76	331	69,247.69	333	7,582,356.07	335	1,351,349.77		337	6,231,006.30	339
5000 - Services. . & 7300 - Indirect Costs	16,326,162.56	341	28,573.17	343	16,297,589.39	345	1,139,422.63		347	15,158,166.76	349
TOTAL					183,227,750.08	365	TOTAL			174,161,796.90	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	1,403,117.45
		393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	107,684,902.86	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).	1,323,053.32	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	106,361,849.54	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	61.07%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	61.07%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	174,161,796.90	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

Resource Function Object				Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Assets	Funds 01-57, except where indicated									
Cash			9110-9140	82,259,936.17	1,405,597.23	195,196.63	2,538,263.43	49,747,171.29	3,637,845.61	19,074,090.50
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	9,815,757.52	15,085.91	407,834.86	1,339,122.13	0.00	10,287.55	0.00
Due from Other Funds			9310	1,177,660.30	0.00	3,414.59	68,912.61	0.00	1,854.84	0.00
Stores			9320	273,028.48	92,636.94	0.00	86,520.23	0.00	0.00	0.00
Prepays			9330	1,607,064.24	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization - Subscription Assets			9475							

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

Resource Function Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Deferred Outflows of Resources - pensions only							
Deferred Outflows of Resources - OPEB only							
Deferred Outflows of Resources - other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities							
Accounts Payable and Other Current Liabilities	15,041,635.15	47,463.25	182,315.88	150,904.12	2,114,472.88	0.00	46,308.50
Due to Other Funds	957,710.73	0.00	97,368.39	196,763.22	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	5,738,375.39	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Liability							
General Obligation Bonds Payable							
State School Building Loan Payable							
Net Pension Liability (Asset)							
Total/Net OPEB Liability							
Compensated Absences Payable							
COPs Payable							
Leases Payable							
Lease Revenue Bonds Payable							
Other General Long-Term Debt							
Deferred Inflows of Resources - pensions only							
Deferred Inflows of Resources - OPEB only							
Deferred Inflows of Resources - other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position	73,398,225.44	1,465,856.83	326,761.81	3,685,151.06	47,632,698.41	3,649,988.00	19,027,782.00

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

04 61424 0000000
Report CNVRT
D8A73WK449(2022-23)

Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	59,579,658.61	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	80,751,580.13	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999	8660-8662	292,155.13	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Revenues	0000-1999	8677, 8780-8799	397,495.38	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8676, 8678-8710	1,952,166.67	0.00	0.00	8,971.01	0.00	0.00	0.00
Program Revenues									
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	217,401.50	0.00	6,800.00	0.00	0.00	1,776,628.09	0.00
Operating Grants and Contributions	6200, 7710	8290, 8587, 8699	68,077,112.76	1,595,840.08	1,734,750.32	10,873,911.63	1,213,666.84	32,775.58	453,745.79
	2000- 6199, 6201- 7709, 7711-9999	8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,							
		8780-8799							
Capital Grants and Contributions	0000- 7709, 7711-9999	8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710	8545, 8660-8662							
	6200	8590, 8660-8662							

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

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Expenditures										
Instruction		1000- 1999	1000-7999	118,459,063.90	0.00	1,127,507.29	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000- 2999, except 2420, 2700	1000-7999	3,923,847.22	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library , Media and Technology		2420	1000-7999	1,616,285.91	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	9,968,662.36	0.00	225,453.97	0.00	0.00	0.00	0.00
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	3,922,647.54	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	56,973.81	0.00	0.00	8,606,738.96	0.00	0.00	0.00
All Other Pupil Services		3000- 3999, except 3600, 3700	1000-7999	18,376,885.47	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	4,808,915.94	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100- 7699	1000-7999	7,095,936.29	0.00	81,892.00	253,327.00	0.00	900,308.00	0.00
Plant Services		8000- 8999, except 8500	1000-7999	16,873,082.87	0.00	20,672.39	66,318.22	124,170.58	261.00	857,592.92
Facility Acquisition and Construction		8500	1000-7999	1,052,189.59	0.00	204,708.12	0.00	4,757,418.54	3,328.00	2,689,426.26
Ancillary Services		4000- 4999	1000-7999	1,365,442.78	1,413,855.40	0.00	0.00	0.00	0.00	0.00

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

Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Community Services		5000-5999	1000-7999	40,989.08	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	8,516.01	0.00	0.00
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	1,214,386.45	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	453,305.66	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	21,049.36	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	3,775,786.23	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	0.00	53,298.84	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00

Resource Function Object			Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund
Assets							
		Funds 01-57, except where indicated					
Cash		9110-9140	49,747,171.29	3,637,845.61	19,074,090.50	2,485,080.16	21,066,834.36
Investments		9150	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	0.00	10,287.55	0.00	0.00	0.00
Due from Other Funds		9310	0.00	1,854.84	0.00	0.00	0.00
Stores		9320	0.00	0.00	0.00	0.00	0.00
Prepays		9330	0.00	0.00	0.00	47,283.80	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00
Lease Receivable		9380	0.00	0.00	0.00	0.00	0.00
Land		9410					
Land Improvements		9420					
Accumulated Depreciation - Land Improvements		9425					
Buildings		9430					
Accumulated Depreciation - Buildings		9435					
Equipment		9440					
Accumulated Depreciation - Equipment		9445					
Work in Progress		9450					
Lease Assets		9460					
Accumulated Amortization - Lease Assets		9465					
Subscription Assets		9470					
Accumulated Amortization - Subscription Assets		9475					

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

	Resource	Function	Object	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund
Deferred Outflows of Resources - pensions only			9490					
Deferred Outflows of Resources - OPEB only			9490					
Deferred Outflows of Resources - other			9490	0.00	0.00	0.00	0.00	0.00
Liabilities								
Accounts Payable and Other Current Liabilities			9500-9599, 9620	2,114,472.88	0.00	46,308.50	55,540.55	0.00
Due to Other Funds			9610	0.00	0.00	0.00	0.00	0.00
Current Loans			9640	0.00	0.00	0.00	0.00	0.00
Unearned Revenue			9650	0.00	0.00	0.00	0.00	0.00
Subscription Liability			9660					
General Obligation Bonds Payable			9661					
State School Building Loan Payable			9662					
Net Pension Liability (Asset)			9663					
Total/Net OPEB Liability			9664					
Compensated Absences Payable			9665					
COPs Payable			9666					
Leases Payable			9667					
Lease Revenue Bonds Payable			9668					
Other General Long-Term Debt			9669					
Deferred Inflows of Resources - pensions only			9690					
Deferred Inflows of Resources - OPEB only			9690					
Deferred Inflows of Resources - other			9690	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position			979Z	47,632,698.41	3,649,988.00	19,027,782.00	2,476,823.41	21,066,834.36

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

	Resource	Function	Object	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund
General Revenues								
Taxes and Subventions:								
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	13,103,562.18
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	5,096,711.38	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	0.00	0.00	0.00	0.00	0.00
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00	0.00	0.00	0.00
Program Revenues								
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	1,776,628.09	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	1,213,666.84	32,775.58	453,745.79	30,297.43	363,306.65
	2000- 6199, 6201- 7709,		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,					
	7711-9999		8780-8799					
Capital Grants and Contributions	0000- 7709, 7711-9999		8545	0.00	0.00	0.00	0.00	0.00
	7710		8545, 8660-8662					
	6200		8590, 8660-8662					

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

	Resource	Function	Object	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund
Expenditures								
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:								
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	0.00
Instructional Library , Media and Technology		2420	1000-7999	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	0.00
Pupil Services:								
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	0.00
General Administration:								
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	0.00	900,308.00	0.00	0.00	0.00
Plant Services		8000-8999, except 8500	1000-7999	124,170.58	261.00	857,592.92	592,597.17	0.00
Facility Acquisition and Construction		8500	1000-7999	4,757,418.54	3,328.00	2,689,426.26	129,011.31	0.00
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	0.00

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

	Resource	Function	Object	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00
Other Outgo:								
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	176,883.00	8,695,000.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	33,791.33	7,129,271.26
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses								
Interfund Transfers In			8910-8929	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	0.00	53,298.84	0.00	3,722,487.39	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00

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

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Assets	Funds 01-57, except where indicated								
Cash			9110-9140	182,410,015	0	CE014			182,410,015
Investments			9150	0	0	CE014			0
Receivables			9200-9290	11,588,088	0	CE014, CE018			11,588,088
Due from Other Funds			9310	1,251,842	0	CE014, CE018, CE020			1,251,842
Stores			9320	452,186	0	CE014			452,186
Prepays			9330	1,654,348	0	CE003, CE013, CE014			1,654,348
Other Current Assets			9340	2,500	0	CE014			2,500
Lease Receivable			9380	0					0
Land			9410	0	0	CE001, CE004, CE005, CE011, CE014			0
Land Improvements			9420	0	1,307,601	CE001, CE004, CE005, CE011, CE014			1,307,601
Accumulated Depreciation - Land Improvements			9425	0	(1,201,393)	CE005, CE012, CE014			(1,201,393)
Buildings			9430	0	7,926,720	CE001, CE004, CE005, CE011, CE014			7,926,720
Accumulated Depreciation - Buildings			9435	0	(6,153,159)	CE005, CE012, CE014			(6,153,159)
Equipment			9440	0	1,567,105	CE001, CE004, CE005, CE011, CE014			1,567,105
Accumulated Depreciation - Equipment			9445	0	(826,719)	CE005, CE012, CE014			(826,719)
Work in Progress			9450	0	(969,163)	CE001, CE004, CE005, CE011, CE014			(969,163)
Lease Assets			9460	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Lease Assets			9465	0	0	CE014, CE027, CE028			0
Subscription Assets			9470	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Subscription Assets			9475	0	0	CE014, CE027, CE028			0
Deferred Outflows of Resources - pensions only			9490	0	21,234,002	CE014, CE023, CE024			21,234,002
Deferred Outflows of Resources - OPEB only			9490	0	2,541,985	CE014, CE021, CE026			2,541,985
Deferred Outflows of Resources - other			9490	0	0	CE003, CE013, CE014			0

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

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	17,638,640	0	CE008, CE014, CE018			17,638,640
Due to Other Funds			9610	1,251,842	0	CE014, CE018, CE020			1,251,842
Current Loans			9640	0					0
Unearned Revenue			9650	5,738,375	0	CE014			5,738,375
Subscription Liability			9660	0	0	CE002, CE003, CE014, CE028			0
General Obligation Bonds Payable			9661	0	(8,695,000)	CE002, CE003, CE008, CE013			(8,695,000)
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	0	0	CE014, CE023			0
Total/Net OPEB Liability			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	0	142,826	CE009, CE014			142,826
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Leases Payable			9667	0	0	CE002, CE003, CE013, CE014, CE028			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	(630,189)	CE002, CE003, CE010, CE013, CE014, CE022			(630,189)
Deferred Inflows of Resources - pensions only			9690	0	0	CE014, CE023			0
Deferred Inflows of Resources - OPEB only			9690	0	0	CE014, CE021			0
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	172,730,122	34,609,342		0		207,339,464

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

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	59,579,659				59,579,659	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	13,103,562				13,103,562	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	5,096,711				5,096,711	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	80,751,580	0	CE006, CE007, CE010, CE022		80,751,580	
Interest and Investment Earnings	0000-1999		8660-8662	292,155	0	CE006, CE007, CE016		292,155	
Interagency Revenue	0000-1999		8677, 8780-8799	397,495	0	CE010, CE016, CE017, CE022		397,495	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,961,138	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		1,961,138	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	2,000,830	0	CE005, CE010, CE016, CE022		2,000,830	
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	84,375,407	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		84,375,407	
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0	0	CE010, CE022		0	
Expenditures									
Instruction		1000-1999	1000-7999	119,586,571	(10,241,076)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		109,345,495	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	3,923,847	(359,019)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		3,564,828	

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

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Instructional Library , Media and Technology		2420	1000-7999	1,616,286	(194,119)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		1,422,167	

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

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
School Site Administration		2700	1000-7999	10,194,116	(1,271,109)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		8,923,007	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	3,922,648	(849,549)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		3,073,099	
Food Services		3700	1000-7999	8,663,713	(847,200)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		7,816,513	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	18,376,885	(1,675,060)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		16,701,825	
General Administration:									
Centralized Data Processing		7700	1000-7999	4,808,916	(339,094)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		4,469,822	
All Other General Administration		7100-7699	1000-7999	8,331,463	(796,262)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		7,535,201	
Plant Services		8000-8999, except 8500	1000-7999	18,534,695	252,318	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		18,787,013	
Facility Acquisition and Construction		8500	1000-7999	8,836,082	(8,836,082)	CE001		0	

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Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Ancillary Services		4000-4999	1000-7999	2,779,298	(127,901)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		2,651,397	
Community Services		5000-5999	1000-7999	40,989	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		40,989	
Enterprise Activities		6000-6999	1000-7999	8,516	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025, CE026, CE027		8,516	

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

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	1,214,386	0	CE016, CE017		1,214,386	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	9,325,189	(9,325,189)	CE002, CE015		0	
Debt Service - Interest		9100, 9102	7434, 7438	7,184,112	0	CE008, CE010, CE013, CE015		7,184,112	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0	0	CE003, CE013, CE015		0	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	
Amortization (Unallocated)		0000	6910 & 6920	0	0	CE027		0	
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	3,775,786	0	CE016, CE017, CE019		3,775,786	
Interfund Transfers Out		9300	7600-7629	3,775,786	0	CE016, CE017, CE019		3,775,786	
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0	0	CE003		0	
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

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

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

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 6500	Special Education	217,402	Expenditures by function	22,895,175	197,805	-	233,062	315	-	4,474,819	-	-	-	1,679,402	-	3,501	-	951,882	30,435,961
			Percentage of total	75.22409%	0.64991%	0.0%	0.76575%	0.00103%	0.0%	14.70241%	0.0%	0.0%	0.0%	5.51782%	0.0%	0.01150%	0.0%	3.12749%	100.00000%
			Default revenue by function	163,539	1,413	-	1,665	2	-	31,963	-	-	-	11,996	-	25	-	6,799	217,402
			User adjustments														0.00		-
			Adjusted revenue by function	163,539	1,413	-	1,665	2	-	31,963	-	-	-	11,996	-	25	-	6,799	217,402
01-57 9010	Other Restricted Local	1,783,428	Expenditures by function	682,072	28,649	4,919	94,605	4,100	142	515,368	85,934	-	-	901,007	40,000	1,575,697	7,579,184	19,810,732	31,322,409
			Percentage of total	2.17758%	0.09146%	0.01570%	0.30204%	0.01309%	0.00045%	1.64537%	0.27435%	0.0%	0.0%	2.87656%	0.12770%	5.03057%	24.19732%	63.24779%	99.99998%
			Default revenue by function	38,836	1,631	280	5,387	233	8	29,344	4,893	-	-	51,301	2,277	89,717	431,542	1,127,979	1,783,428
			User adjustments														(431,542)		(431,542)
		Unbalanced; user adjustment required	Adjusted revenue by function	38,836	1,631	280	5,387	233	8	29,344	4,893	-	-	51,301	2,277	89,717	-	1,127,979	1,351,886
Total Charges for Services (from fund consolidation worksheet)																			
Unbalanced	Subtotal of Charges for Services by function:			202,375	3,044	280	7,052	235	8	61,307	4,893	-	-	63,297	2,277	89,742	-	1,134,778	1,569,288
	User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):			202,375	3,044	280	7,052	235	8	61,307	4,893	-	-	63,297	2,277	89,742	-	1,134,778	1,569,288

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

Operating Grants and Contributions: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 2600	Expanded Learning Opportunities Program	6,127,466	Expenditures by function															4,014,759
			3,466,444	143,199	-	81,988	6,934	-	4,335	-	-	-	203,219	-	108,640	-	-	
			Percentage of total	86.34252%	3.56681%	0.0%	2.04216%	0.17271%	0.0%	0.10798%	0.0%	0.0%	5.06180%	0.0%	2.70602%	0.0%	0.0%	100.00000%
			Default revenue by function	5,290,609	218,555	-	125,133	10,583	-	6,616	-	-	310,160	-	165,810	-	-	6,127,466
			User adjustments													0.00		-
			Adjusted revenue by function	5,290,609	218,555	-	125,133	10,583	-	6,616	-	-	310,160	-	165,810	-	-	6,127,466
01-57 3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	2,982,235	Expenditures by function															2,982,235
			2,326,822	117,711	46,149	34,473	1,866	-	285,347	-	-	-	169,867	-	-	-	-	
			Percentage of total	78.02276%	3.94707%	1.54746%	1.15595%	0.06257%	0.0%	9.56823%	0.0%	0.0%	5.69596%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	2,326,822	117,711	46,149	34,473	1,866	-	285,347	-	-	169,867	-	-	-	-	2,982,235
			User adjustments													0.00		-
			Adjusted revenue by function	2,326,822	117,711	46,149	34,473	1,866	-	285,347	-	-	169,867	-	-	-	-	2,982,235
01-57 3182	ESSA: School Improvement Funding for LEAs	152,595	Expenditures by function															152,595
			84,542	-	-	-	-	-	59,362	-	-	-	8,691	-	-	-	-	
			Percentage of total	55.40286%	0.0%	0.0%	0.0%	0.0%	38.90167%	0.0%	0.0%	0.0%	5.69547%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	84,542	-	-	-	-	59,362	-	-	-	8,691	-	-	-	-	152,595
			User adjustments													0.00		-
			Adjusted revenue by function	84,542	-	-	-	-	59,362	-	-	-	8,691	-	-	-	-	152,595
01-57 3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	2,958,913	Expenditures by function															2,958,913
			2,091,020	-	-	-	-	-	488,845	-	-	-	168,500	148,910	61,638	-	-	

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01-57 3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	2,420,027	Percentage of total	70.66852%	0.0%	0.0%	0.0%	0.0%	0.0%	16.52110%	0.0%	0.0%	0.0%	5.69466%	5.03259%	2.08313%	0.0%	0.0%	100.00000%
			Default revenue by function	2,091,020	-	-	-	-	-	488,845	-	-	-	168,500	148,910	61,638	-	-	2,958,913
			User adjustments														0.00		-
			Adjusted revenue by function	2,091,020	-	-	-	-	-	488,845	-	-	-	168,500	148,910	61,638	-	-	2,958,913
			Expenditures by function																2,420,027
01-57 3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	2,216,755		740,389	27,493	-	82	-	-	70,001	90,094	-	-	121,748	875,817	211,826	282,577	-	
			Percentage of total	30.59425%	1.13606%	0.0%	0.00339%	0.0%	0.0%	2.89257%	3.72285%	0.0%	0.0%	5.03085%	36.19038%	8.75304%	11.67661%	0.0%	100.00000%
			Default revenue by function	740,389	27,493	-	82	-	-	70,001	90,094	-	-	121,748	875,817	211,826	282,577	-	2,420,027
			User adjustments														(282,577)		(282,577)
			Adjusted revenue by function	740,389	27,493	-	82	-	-	70,001	90,094	-	-	121,748	875,817	211,826	-	-	2,137,450
01-57 3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	1,191,597	Expenditures by function																2,216,755
				2,216,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	2,216,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,216,755
			User adjustments														0.00		-
01-57 3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	1,191,597	Adjusted revenue by function	2,216,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,216,755
			Expenditures by function																1,191,597
				1,084,415	-	-	-	-	-	99,022	-	-	-	-	8,160	-	-	-	
			Percentage of total	91.00518%	0.0%	0.0%	0.0%	0.0%	0.0%	8.31002%	0.0%	0.0%	0.0%	0.0%	0.68480%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,084,415	-	-	-	-	-	99,022	-	-	-	-	8,160	-	-	-	1,191,597
01-57 3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	1,191,597	User adjustments														0.00		-

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Identification of Program Revenues by Function
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01-57 3217	Expanded Learning Opportunities (ELO) Grant: GEER II	273,482	Adjusted revenue by function	1,084,415	-	-	-	-	-	99,022	-	-	-	-	8,160	-	-	-	1,191,597	
			Expenditures by function																273,482	
				254,340	-	-	-	-	-	-	-	-	-	-	-	19,142	-	-	-	
			Percentage of total	93.00064%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.99936%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	254,340	-	-	-	-	-	-	-	-	-	-	-	19,142	-	-	-	273,482
			User adjustments														0.00			-
			Adjusted revenue by function	254,340	-	-	-	-	-	-	-	-	-	-	-	19,142	-	-	-	273,482
01-57 3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	776,783	Expenditures by function															776,783		
				56,060	-	-	-	-	-	449,444	-	-	-	-	271,279	-	-	-		
			Percentage of total	7.21694%	0.0%	0.0%	0.0%	0.0%	0.0%	57.85966%	0.0%	0.0%	0.0%	0.0%	34.92340%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	56,060	-	-	-	-	-	449,444	-	-	-	-	271,279	-	-	-	776,783	
			User adjustments														0.00		-	
			Adjusted revenue by function	56,060	-	-	-	-	-	449,444	-	-	-	-	271,279	-	-	-	776,783	
			Expenditures by function																1,339,041	
01-57 3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	1,339,040	Expenditures by function															1,339,041		
				12,204	-	-	-	-	-	1,275,768	-	-	-	-	51,069	-	-	-		
			Percentage of total	0.91140%	0.0%	0.0%	0.0%	0.0%	0.0%	95.27475%	0.0%	0.0%	0.0%	0.0%	3.81385%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	12,204	-	-	-	-	-	1,275,767	-	-	-	-	51,069	-	-	-	1,339,040	
			User adjustments														0.00		-	
			Adjusted revenue by function	12,204	-	-	-	-	-	1,275,767	-	-	-	-	51,069	-	-	-	1,339,040	

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01-57 3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	533,454	Expenditures by function																533,454
				508,052	-	-	-	-	-	-	-	-	-	25,402	-	-	-	-	
			Percentage of total	95.23820%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.76180%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	508,052	-	-	-	-	-	-	-	-	-	25,402	-	-	-	-	533,454
			User adjustments														0.00	-	
01-57 3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	22,700	Adjusted revenue by function	508,052	-	-	-	-	-	-	-	-	-	25,402	-	-	-	-	533,454
			Expenditures by function																22,700
				21,407	-	-	-	-	-	-	-	-	-	1,293	-	-	-	-	
			Percentage of total	94.30396%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69604%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	21,407	-	-	-	-	-	-	-	-	-	1,293	-	-	-	-	22,700
01-57 3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	2,920,344	User adjustments														0.00	-	
			Adjusted revenue by function	21,407	-	-	-	-	-	-	-	-	-	1,293	-	-	-	-	22,700
			Expenditures by function																2,920,343
				2,074,313	493,140	-	178,756	-	-	7,793	-	-	-	166,341	-	-	-	-	
			Percentage of total	71.02977%	16.88637%	0.0%	6.12106%	0.0%	0.0%	0.26685%	0.0%	0.0%	0.0%	5.69594%	0.0%	0.0%	0.0%	0.0%	99.99999%
01-57 3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	31,779	Default revenue by function	2,074,314	493,140	-	178,756	-	-	7,793	-	-	-	166,341	-	-	-	-	2,920,344
			User adjustments														0.00	-	
			Adjusted revenue by function	2,074,314	493,140	-	178,756	-	-	7,793	-	-	-	166,341	-	-	-	-	2,920,344
			Expenditures by function																31,779
				-	29,969	-	-	-	-	-	-	-	-	1,810	-	-	-	-	
01-57 3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	31,779	Percentage of total	0.0%	94.30441%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69559%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	29,969	-	-	-	-	-	-	-	-	1,810	-	-	-	-	31,779

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01-57 3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	126,422	User adjustments													0.00	-
			Adjusted revenue by function	-	29,969	-	-	-	-	-	-	-	-	1,810	-	-	31,779
			Expenditures by function	119,222	-	-	-	-	-	-	-	-	-	7,200	-	-	126,422
			Percentage of total	94.30479%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69521%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	119,222	-	-	-	-	-	-	-	-	-	7,200	-	-	126,422
01-57 3326	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	98,196	User adjustments													0.00	-
			Adjusted revenue by function	119,222	-	-	-	-	-	-	-	-	-	7,200	-	-	126,422
			Expenditures by function	92,603	-	-	-	-	-	-	-	-	-	5,593	-	-	98,196
			Percentage of total	94.30425%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69575%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	92,603	-	-	-	-	-	-	-	-	-	5,593	-	-	98,196
01-57 3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	119,492	User adjustments													0.00	-
			Adjusted revenue by function	92,603	-	-	-	-	-	-	-	-	-	5,593	-	-	98,196
			Expenditures by function	113,802	-	-	-	-	-	-	-	-	-	5,690	-	-	119,492
			Percentage of total	95.23817%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.76183%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	113,802	-	-	-	-	-	-	-	-	-	5,690	-	-	119,492
01-57 4035	ESSA: Title II, Part A, Supporting Effective Instruction	496,345	User adjustments													0.00	-
			Adjusted revenue by function	113,802	-	-	-	-	-	-	-	-	-	5,690	-	-	119,492
			Expenditures by function	20,792	446,552	-	830	-	-	-	-	-	-	28,172	-	-	496,346

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01-57 4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	664,362	Percentage of total	4.18901%	89.96789%	0.0%	0.16722%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	20,792	446,551	-	830	-	-	-	-	-	28,172	-	-	-	-	496,345
			User adjustments													0.00		-
			Adjusted revenue by function	20,792	446,551	-	830	-	-	-	-	-	28,172	-	-	-	-	496,345
			Expenditures by function															784,576
01-57 4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	25,098	Percentage of total	91.91449%	0.0%	0.0%	1.44664%	0.0%	0.0%	1.88828%	0.0%	0.0%	0.0%	4.75059%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	610,645	-	-	9,611	-	-	12,545	-	-	-	31,561	-	-	-	664,362
			User adjustments													0.00		-
			Adjusted revenue by function	610,645	-	-	9,611	-	-	12,545	-	-	-	31,561	-	-	-	664,362
			Expenditures by function															25,098
01-57 4203	ESSA: Title III, English Learner Student Program	161,345	Percentage of total	94.30632%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69368%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	23,669	-	-	-	-	-	-	-	-	-	1,429	-	-	-	25,098
			User adjustments													0.00		-
			Adjusted revenue by function	23,669	-	-	-	-	-	-	-	-	-	1,429	-	-	-	25,098
			Expenditures by function															161,345
01-57 4203	ESSA: Title III, English Learner Student Program	161,345	Percentage of total	94.30475%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69525%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	152,156	-	-	-	-	-	-	-	-	-	9,189	-	-	-	161,345
			User adjustments													0.00		-

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01-57 5066	Child Development: ARP California State Preschool Program - Rate Supplements	6,918	Adjusted revenue by function	152,156	-	-	-	-	-	-	-	-	-	9,189	-	-	-	-	161,345
			Expenditures by function																6,918
				-	-	-	-	-	-	-	-	-	-	-	-	-	6,918	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	6,918	-	6,918
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,247,071	User adjustments														(6,918)		(6,918)
			Unbalanced; user adjustment required																
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditures by function																7,979,211
				-	-	-	-	-	7,673,589	-	-	-	-	239,304	-	66,318	-	-	
01-57 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	559,167	Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	96.16977%	0.0%	0.0%	0.0%	0.0%	2.99909%	0.0%	0.83113%	0.0%	0.0%	99.99999%
			Default revenue by function	-	-	-	-	-	8,892,887	-	-	-	-	277,328	-	76,855	-	-	9,247,070
			User adjustments														0.00		-
			Unbalanced; user adjustment required																
			Adjusted revenue by function	-	-	-	-	-	8,892,887	-	-	-	-	277,328	-	76,855	-	-	9,247,070
01-57 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	559,167	Expenditures by function																559,167
				-	-	-	-	-	545,599	-	-	-	-	13,568	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	97.57353%	0.0%	0.0%	0.0%	0.0%	2.42647%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	545,599	-	-	-	-	13,568	-	-	-	-	559,167
			User adjustments														0.00		-

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01-57 5380	Child Nutrition: School Breakfast Startup	37,293	Adjusted revenue by function	-	-	-	-	-	545,599	-	-	-	-	13,568	-	-	-	559,167
			Expenditures by function	-	-	-	-	-	37,293	-	-	-	-	-	-	-	-	37,293
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	37,293	-	-	-	-	-	-	-	-	37,293
			User adjustments													0.00		-
01-57 5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	350,258	Adjusted revenue by function	-	-	-	-	-	37,293	-	-	-	-	-	-	-	-	37,293
			Expenditures by function	-	-	-	-	-	350,258	-	-	-	-	-	-	-	-	350,258
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	350,258	-	-	-	-	-	-	-	-	350,258
			User adjustments													0.00		-
01-57 5630	ESSA: Title IX, Part A, McKinney - Vento Homeless Assistance Grants	75,657	Adjusted revenue by function	-	-	-	-	-	350,258	-	-	-	-	-	-	-	-	350,258
			Expenditures by function															75,656
				6,948	-	-	-	765	-	63,634	-	-	-	4,309	-	-	-	-
			Percentage of total	9.18367%	0.0%	0.0%	0.0%	1.01116%	0.0%	84.10965%	0.0%	0.0%	0.0%	5.69552%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	6,948	-	-	-	765	-	63,635	-	-	-	4,309	-	-	-	75,657
01-57 5632	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	46,466	User adjustments													0.00		-
			Adjusted revenue by function	6,948	-	-	-	765	-	63,635	-	-	-	4,309	-	-	-	75,657
			Expenditures by function															46,466
				37,148	6,727	-	-	-	-	-	-	-	-	2,591	-	-	-	-
			Percentage of total	79.94663%	14.47725%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.57612%	0.0%	0.0%	0.0%	100.00000%

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01-57 5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	63,217	Default revenue by function	37,148	6,727	-	-	-	-	-	-	-	2,591	-	-	-	-	46,466	
			User adjustments													0.00	-		
			Adjusted revenue by function	37,148	6,727	-	-	-	-	-	-	-	-	2,591	-	-	-	46,466	
			Expenditures by function															63,217	
				59,617	-	-	-	-	-	-	-	-	-	3,600	-	-	-	-	
			Percentage of total	94.30533%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69467%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	59,617	-	-	-	-	-	-	-	-	-	3,600	-	-	-	-	63,217
			User adjustments													0.00	-		
			Adjusted revenue by function	59,617	-	-	-	-	-	-	-	-	-	3,600	-	-	-	-	63,217
			Expenditures by function	1,278,101	-	-	-	-	-	-	-	-	-	33,859	-	-	-	-	1,311,960
01-57 6010	After School Education and Safety (ASES)	1,311,960	Percentage of total	97.41920%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.58080%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	1,278,101	-	-	-	-	-	-	-	-	-	33,859	-	-	-	-	1,311,960
			User adjustments													0.00	-		
			Adjusted revenue by function	1,278,101	-	-	-	-	-	-	-	-	-	33,859	-	-	-	-	1,311,960
			Expenditures by function																57,139
				53,885	-	-	-	-	-	-	-	-	-	3,254	-	-	-	-	
			Percentage of total	94.30512%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69488%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	53,885	-	-	-	-	-	-	-	-	-	3,254	-	-	-	-	57,139
			User adjustments													0.00	-		
			01-57 6053	Child Dev : Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	57,139	Expenditures by function													
	53,885	-				-	-	-	-	-	-	-	3,254	-	-	-	-		
Percentage of total	94.30512%	0.0%				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69488%	0.0%	0.0%	0.0%	0.0%	100.00000%	
Default revenue by function	53,885	-				-	-	-	-	-	-	-	-	3,254	-	-	-	-	57,139
User adjustments																0.00	-		
Expenditures by function																			57,139
	53,885	-				-	-	-	-	-	-	-	-	3,254	-	-	-	-	
Percentage of total	94.30512%	0.0%				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69488%	0.0%	0.0%	0.0%	0.0%	100.00000%	
Default revenue by function	53,885	-				-	-	-	-	-	-	-	-	3,254	-	-	-	-	57,139
User adjustments																0.00	-		

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01-57 6105	Child Development: California State Preschool Program	1,709,041	Adjusted revenue by function	53,885	-	-	-	-	-	-	-	-	-	3,254	-	-	-	-	57,139
			Expenditures by function																1,603,121
				1,118,507	-	-	216,660	-	-	-	-	-	-	81,892	-	20,672	165,390	-	
			Percentage of total	69.77059%	0.0%	0.0%	13.51489%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.10829%	0.0%	1.28948%	10.31675%	0.0%	100.00000%
			Default revenue by function	1,192,408	-	-	230,975	-	-	-	-	-	-	87,303	-	22,038	176,317	-	1,709,041
01-57 6128	Inclusive Early Education Expansion Grant	156,900	User adjustments														(176,317)		(176,317)
			Unbalanced; user adjustment required																
			Adjusted revenue by function	1,192,408	-	-	230,975	-	-	-	-	-	-	87,303	-	22,038	-	-	1,532,724
			Expenditures by function	10,507	81,274	-	56,182	-	-	-	-	-	-	8,937	-	-	-	-	156,900
			Percentage of total	6.69662%	51.79987%	0.0%	35.80752%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69598%	0.0%	0.0%	0.0%	0.0%	99.99999%
01-57 6130	Child Development: Center-Based Reserve Account	3,775	Default revenue by function	10,507	81,274	-	56,182	-	-	-	-	-	-	8,937	-	-	-	-	156,900
			User adjustments														0.00		-
			Adjusted revenue by function	10,507	81,274	-	56,182	-	-	-	-	-	-	8,937	-	-	-	-	156,900
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
01-57 6266	Educator Effectiveness, FY 2021-22	620,565	Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00		-
			Unbalanced; user adjustment required																-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditures by function	-	-	-	-	-	167,581	-	-	-	-	10,121	-	-	-	-	177,702
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	94.30451%	0.0%	0.0%	0.0%	5.69549%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%

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01-57 6300	Lottery : Instructional Materials	1,206,289	Default rev enue by function	-	-	-	-	-	-	585,221	-	-	-	35,344	-	-	-	-	620,565	
			User adjustments														0.00		-	
			Adjusted rev enue by function	-	-	-	-	-	-	585,221	-	-	-	35,344	-	-		-	620,565	
			Expenditures by function	817,574	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	817,574
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 6387	Career Technical Education Incentiv e Grant Program	343,126	Default rev enue by function	1,206,289	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,206,289	
			User adjustments														0.00		-	
			Adjusted rev enue by function	1,206,289	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,206,289
			Expenditures by function	324,199	-	-	-	-	-	-	-	-	-	18,927	-	-	-	-	-	343,126
			Percentage of total	94.48395%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.51605%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 6388	Strong Workforce Program	1,416,521	Default rev enue by function	324,199	-	-	-	-	-	-	-	-	-	18,927	-	-	-	-	343,126	
			User adjustments														0.00		-	
			Adjusted rev enue by function	324,199	-	-	-	-	-	-	-	-	-	18,927	-	-		-	343,126	
			Expenditures by function	1,368,814	-	-	-	-	-	-	-	-	-	47,707	-	-	-	-	-	1,416,521
			Percentage of total	96.63210%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.36790%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 6500	Special Education	9,948,453	Default rev enue by function	1,368,814	-	-	-	-	-	-	-	-	-	47,707	-	-	-	-	1,416,521	
			User adjustments														0.00		-	
			Adjusted rev enue by function	1,368,814	-	-	-	-	-	-	-	-	-	47,707	-	-		-	1,416,521	
			Expenditures by function	22,895,175	197,805	-	233,062	315	-	4,474,819	-	-	-	1,679,402	-	3,501	-	951,882	30,435,961	
			Percentage of total	75.22409%	0.64991%	0.0%	0.76575%	0.00103%	0.0%	14.70241%	0.0%	0.0%	0.0%	5.51782%	0.0%	0.01150%	0.0%	3.12749%	100.00000%	

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01-57 6546	Mental Health-Related Services	697,580	Default revenue by function	7,483,633	64,656	-	76,180	102	-	1,462,662	-	-	-	548,938	-	1,144	-	311,137	9,948,452	
			User adjustments														0.00		-	
			Adjusted revenue by function	7,483,633	64,656	-	76,180	102	-	1,462,662	-	-	-	548,938	-	1,144		-	311,137	9,948,452
			Expenditures by function	-	102,211	-	-	-	-	555,636	-	-	-	39,733	-	-		-	-	697,580
			Percentage of total	0.0%	14.65223%	0.0%	0.0%	0.0%	0.0%	79.65194%	0.0%	0.0%	0.0%	5.69583%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 6547	Special Education Early Intervention Preschool Grant	783,059	Default revenue by function	-	102,211	-	-	-	-	555,636	-	-	-	39,733	-	-	-	-	697,580	
			User adjustments														0.00		-	
			Adjusted revenue by function	-	102,211	-	-	-	-	555,636	-	-	-	39,733	-	-		-	-	697,580
			Expenditures by function	200,357	11,500	-	-	-	-	-	-	-	-	12,796	-	-		-	-	224,653
			Percentage of total	89.18510%	5.11901%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69590%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00001%
01-57 6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	117,319	Default revenue by function	698,372	40,085	-	-	-	-	-	-	-	-	44,602	-	-	-	-	783,059	
			User adjustments														0.00		-	
			Adjusted revenue by function	698,372	40,085	-	-	-	-	-	-	-	-	44,602	-	-		-	-	783,059
			Expenditures by function	-	-	-	-	-	-	110,636	-	-	-	6,682	-	-		-	-	117,318
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	94.30437%	0.0%	0.0%	0.0%	5.69563%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,696,842	Default revenue by function	-	-	-	-	-	-	110,637	-	-	-	6,682	-	-	-	-	117,319	
			User adjustments														0.00		-	
			Adjusted revenue by function	-	-	-	-	-	-	110,637	-	-	-	6,682	-	-		-	-	117,319
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-

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01-57 7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	680,122	Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 7412	A-G Access/Success Grant	115,559	Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditures by function	435,909	-	-	-	-	-	-	-	-	26,328	-	-	-	-	462,237
01-57 7413	A-G Learning Loss Mitigation Grant	43,323	Percentage of total	94.30422%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69578%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	108,977	-	-	-	-	-	-	-	-	6,582	-	-	-	-	115,559
			User adjustments													0.00		-
			Adjusted revenue by function	108,977	-	-	-	-	-	-	-	-	6,582	-	-	-	-	115,559
			Expenditures by function	163,421	-	-	-	-	-	-	-	-	9,870	-	-	-	-	173,291
			Percentage of total	94.30438%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69562%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	40,855	-	-	-	-	-	-	-	-	2,468	-	-	-	-	43,323
			User adjustments													0.00		-
			Adjusted revenue by function	40,855	-	-	-	-	-	-	-	-	2,468	-	-	-	-	43,323
			Expenditures by function															

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
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01-57 7422	In-Person Instruction (IPI) Grant	818,257	Expenditures by function	-	-	-	-	21,303	47,696	2,400	-	-	-	12,874	-	163,059	570,924	-	818,256
			Percentage of total	0.0%	0.0%	0.0%	0.0%	2.60346%	5.82898%	0.29331%	0.0%	0.0%	0.0%	1.57335%	0.0%	19.92763%	69.77327%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	21,303	47,696	2,400	-	-	-	12,874	-	163,059	570,925	-	818,257
			User adjustments														(570,925)		(570,925)
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	21,303	47,696	2,400	-	-	-	12,874	-	163,059	-	-	247,332
01-57 7435	Learning Recovery Emergency Block Grant	12,096,294	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 7690	On-Behalf Pension Contributions	6,091,454	Expenditures by function	4,868,398	161,706	32,290	256,163	-	-	659,799	47,805	-	-	65,293	-	-	-	-	6,091,454
			Percentage of total	79.92177%	2.65464%	0.53009%	4.20528%	0.0%	0.0%	10.83155%	0.78479%	0.0%	0.0%	1.07188%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	4,868,398	161,706	32,290	256,163	-	-	659,799	47,805	-	-	65,293	-	-	-	-	6,091,454
			User adjustments														0.00		-
			Adjusted revenue by function	4,868,398	161,706	32,290	256,163	-	-	659,799	47,805	-	-	65,293	-	-	-	-	6,091,454
01-57 7810	Other Restricted State	103,800	Expenditures by function	39,263	-	-	-	-	-	837	-	-	-	2,420	-	-	-	-	42,520
			Percentage of total	92.34008%	0.0%	0.0%	0.0%	0.0%	0.0%	1.96849%	0.0%	0.0%	0.0%	5.69144%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	95,849	-	-	-	-	-	2,043	-	-	-	5,908	-	-	-	-	103,800
			User adjustments														0.00		-
			Adjusted revenue by function	95,849	-	-	-	-	-	2,043	-	-	-	5,908	-	-	-	-	103,800

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01-57 8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	79,832	Expenditures by function																5,624,971
				-	-	-	-	-	-	-	-	-	-	320,396	-	5,304,575	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.69596%	0.0%	94.30404%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	4,547	-	75,285	-	-	79,832
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	4,547	-	75,285	-	-	79,832
01-57 8210	Student Activity Funds	1,595,840	Expenditures by function	-	-	-	-	-	-	-	1,413,855	-	-	-	-	-	-	-	1,413,855
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	1,595,840	-	-	-	-	-	-	-	1,595,840
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	1,595,840	-	-	-	-	-	-	-	1,595,840
01-57 9010	Other Restricted Local	4,657,880	Expenditures by function	682,072	28,649	4,919	94,605	4,100	142	515,368	85,934	-	-	901,007	40,000	1,575,697	7,579,184	19,810,732	31,322,409
			Percentage of total	2.17758%	0.09146%	0.01570%	0.30204%	0.01309%	0.00045%	1.64537%	0.27435%	0.0%	0.0%	2.87656%	0.12770%	5.03057%	24.19732%	63.24779%	99.99998%
			Default revenue by function	101,429	4,260	731	14,069	610	21	76,639	12,779	-	-	133,987	5,948	234,318	1,127,082	2,946,006	4,657,879
			User adjustments														(1,127,082)		(1,127,082)
		Unbalanced; user adjustment required	Adjusted revenue by function	101,429	4,260	731	14,069	610	21	76,639	12,779	-	-	133,987	5,948	234,318	-	2,946,006	3,530,797
	Total Operating Grants & Contributions (from fund consolidation worksheet)	84,375,407																	
Unbalanced	Subtotal of Operating Grants and Contributions by function:			36,829,247	1,794,338	79,170	982,454	35,229	9,873,754	6,273,414	1,746,518	-	-	2,470,987	1,380,325	1,011,973	-	3,257,143	65,734,552
	User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):			36,829,247	1,794,338	79,170	982,454	35,229	9,873,754	6,273,414	1,746,518	-	-	2,470,987	1,380,325	1,011,973	-	3,257,143	65,734,552

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

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

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

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

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Charges for Services: Governmental Activities			Summary of revenues by function																		
Resource		Program Revenues by Resource	Function		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
6500	Special Education	217,402		163,539	1,413	-	1,665	2	-	31,963	-	-	-	11,996	-	25	-	6,799	217,402		
9010	Other Restricted Local	1,783,428		38,836	1,631	280	5,387	233	8	29,344	4,893	-	-	51,301	2,277	89,717	-	1,127,979	1,351,886		
Total Charges for Services (from fund consolidation worksheet)			2,000,830																		
Unbalanced	Subtotal of Charges for Services by function:		202,375	3,044	280	7,052	235	8	61,307	4,893	-	-	63,297	2,277	89,742	-	1,134,778	1,569,288			
	User identification of conversion entries, adjustments, and rounding differences, by function:																				-
Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):		202,375	3,044	280	7,052	235	8	61,307	4,893	-	-	63,297	2,277	89,742	-	1,134,778	1,569,288			

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2022-23 Unaudited Actuals
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Operating Grants and Contributions: Governmental Activities			Summary of revenues by function																
Resource		Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
2600	Expanded Learning Opportunities Program	6,127,466	5,290,609	218,555	-	125,133	10,583	-	6,616	-	-	-	310,160	-	165,810	-	-	6,127,466	
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	2,982,235	2,326,822	117,711	46,149	34,473	1,866	-	285,347	-	-	-	169,867	-	-	-	-	2,982,235	
3182	ESSA: School Improvement Funding for LEAs	152,595	84,542	-	-	-	-	-	59,362	-	-	-	8,691	-	-	-	-	152,595	
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	2,958,913	2,091,020	-	-	-	-	-	488,845	-	-	-	168,500	148,910	61,638	-	-	2,958,913	
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	2,420,027	740,389	27,493	-	82	-	-	70,001	90,094	-	-	121,748	875,817	211,826	-	-	2,137,450	
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	2,216,755	2,216,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,216,755	
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	1,191,597	1,084,415	-	-	-	-	-	99,022	-	-	-	-	8,160	-	-	-	1,191,597	
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	273,482	254,340	-	-	-	-	-	-	-	-	-	-	19,142	-	-	-	273,482	
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	776,783	56,060	-	-	-	-	-	449,444	-	-	-	-	271,279	-	-	-	776,783	
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	1,339,040	12,204	-	-	-	-	-	1,275,767	-	-	-	-	51,069	-	-	-	1,339,040	
3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	533,454	508,052	-	-	-	-	-	-	-	-	-	25,402	-	-	-	-	533,454	
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	22,700	21,407	-	-	-	-	-	-	-	-	-	1,293	-	-	-	-	22,700	
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	2,920,344	2,074,314	493,140	-	178,756	-	-	7,793	-	-	-	166,341	-	-	-	-	2,920,344	
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	31,779	-	29,969	-	-	-	-	-	-	-	-	1,810	-	-	-	-	31,779	
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	126,422	119,222	-	-	-	-	-	-	-	-	-	7,200	-	-	-	-	126,422	
3326	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	98,196	92,603	-	-	-	-	-	-	-	-	-	5,593	-	-	-	-	98,196	

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3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	119,492	113,802	-	-	-	-	-	-	-	-	-	5,690	-	-	-	119,492
4035	ESSA: Title II, Part A, Supporting Effective Instruction	496,345	20,792	446,551	-	830	-	-	-	-	-	-	28,172	-	-	-	496,345
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	664,362	610,645	-	-	9,611	-	-	12,545	-	-	-	31,561	-	-	-	664,362
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	25,098	23,669	-	-	-	-	-	-	-	-	-	1,429	-	-	-	25,098
4203	ESSA: Title III, English Learner Student Program	161,345	152,156	-	-	-	-	-	-	-	-	-	9,189	-	-	-	161,345
5066	Child Development: ARP California State Preschool Program - Rate Supplements	6,918	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,247,071	-	-	-	-	8,892,887	-	-	-	-	-	277,328	-	76,855	-	9,247,070
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	559,167	-	-	-	-	545,599	-	-	-	-	-	13,568	-	-	-	559,167
5380	Child Nutrition: School Breakfast Startup	37,293	-	-	-	-	37,293	-	-	-	-	-	-	-	-	-	37,293
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	350,258	-	-	-	-	350,258	-	-	-	-	-	-	-	-	-	350,258
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	75,657	6,948	-	-	-	765	-	63,635	-	-	-	4,309	-	-	-	75,657
5632	American Rescue Plan- Homeless Children and Youth (ARP - Homeless I)	46,466	37,148	6,727	-	-	-	-	-	-	-	-	2,591	-	-	-	46,466
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	63,217	59,617	-	-	-	-	-	-	-	-	-	3,600	-	-	-	63,217
6010	After School Education and Safety (ASES)	1,311,960	1,278,101	-	-	-	-	-	-	-	-	-	33,859	-	-	-	1,311,960
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	57,139	53,885	-	-	-	-	-	-	-	-	-	3,254	-	-	-	57,139
6105	Child Development: California State Preschool Program	1,709,041	1,192,408	-	-	230,975	-	-	-	-	-	-	87,303	-	22,038	-	1,532,724
6128	Inclusive Early Education Expansion Grant	156,900	10,507	81,274	-	56,182	-	-	-	-	-	-	8,937	-	-	-	156,900
6130	Child Development: Center-Based Reserve Account	3,775	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6266	Educator Effectiveness, FY 2021-22	620,565	-	-	-	-	-	-	585,221	-	-	-	35,344	-	-	-	620,565

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6300	Lottery: Instructional Materials	1,206,289	1,206,289	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,206,289
6387	Career Technical Education Incentive Grant Program	343,126	324,199	-	-	-	-	-	-	-	-	-	18,927	-	-	-	-	343,126
6388	Strong Workforce Program	1,416,521	1,368,814	-	-	-	-	-	-	-	-	-	47,707	-	-	-	-	1,416,521
6500	Special Education	9,948,453	7,483,633	64,656	-	76,180	102	-	1,462,662	-	-	-	548,938	-	1,144	-	311,137	9,948,452
6546	Mental Health-Related Services	697,580	-	102,211	-	-	-	-	555,636	-	-	-	39,733	-	-	-	-	697,580
6547	Special Education Early Intervention Preschool Grant	783,059	698,372	40,085	-	-	-	-	-	-	-	-	44,602	-	-	-	-	783,059
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	117,319	-	-	-	-	-	-	110,637	-	-	-	6,682	-	-	-	-	117,319
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,696,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	680,122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7412	A-G Access/Success Grant	115,559	108,977	-	-	-	-	-	-	-	-	-	6,582	-	-	-	-	115,559
7413	A-G Learning Loss Mitigation Grant	43,323	40,855	-	-	-	-	-	-	-	-	-	2,468	-	-	-	-	43,323
7422	In-Person Instruction (IPI) Grant	818,257	-	-	-	-	21,303	47,696	2,400	-	-	-	12,874	-	163,059	-	-	247,332
7435	Learning Recovery Emergency Block Grant	12,096,294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7690	On-Behalf Pension Contributions	6,091,454	4,868,398	161,706	32,290	256,163	-	-	659,799	47,805	-	-	65,293	-	-	-	-	6,091,454
7810	Other Restricted State	103,800	95,849	-	-	-	-	-	2,043	-	-	-	5,908	-	-	-	-	103,800
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	79,832	-	-	-	-	-	-	-	-	-	-	4,547	-	75,285	-	-	79,832
8210	Student Activity Funds	1,595,840	-	-	-	-	-	-	-	1,595,840	-	-	-	-	-	-	-	1,595,840
9010	Other Restricted Local	4,657,880	101,429	4,260	731	14,069	610	21	76,639	12,779	-	-	133,987	5,948	234,318	-	2,946,006	3,530,797
Total Operating Grants & Contributions (from fund consolidation worksheet)		84,375,407																
Unbalanced	Subtotal of Operating Grants and Contributions by function:		36,829,247	1,794,338	79,170	982,454	35,229	9,873,754	6,273,414	1,746,518	-	-	2,470,987	1,380,325	1,011,973	-	3,257,143	65,734,552
	User identification of conversion entries, adjustments, and rounding differences, by function:																	
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		36,829,247	1,794,338	79,170	982,454	35,229	9,873,754	6,273,414	1,746,518	-	-	2,470,987	1,380,325	1,011,973	-	3,257,143	65,734,552

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

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

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

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

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

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

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	201,075,000.00		201,075,000.00		8,695,000.00	192,380,000.00	8,670,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00	361,684.00	120,561.00	241,123.00	120,561.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,294,787.00		3,294,787.00		387,059.00	2,907,728.00	392,617.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	770,576.00		770,576.00	132,251.00		902,827.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	205,140,363.00	0.00	205,140,363.00	493,935.00	9,202,620.00	196,431,678.00	9,183,178.00
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

Governmental Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
General Fund							
01 General Fund	95,135,947	21,737,721	211,267,570	189,249,664	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	1,513,320	47,463	1,595,840	1,413,855			
09 Charter Schools Special Revenue Fund	0	0	0	0			
10 Special Education Pass-Through Fund	0	0	0	0			
11 Adult Education Fund	0	0	0	0			
12 Child Development Fund	606,446	279,684	1,741,550	1,660,234			
13 Cafeteria Special Revenue Fund	4,032,818	347,667	10,882,883	8,934,900			
14 Deferred Maintenance Fund	0	0	0	0			
15 Pupil Transportation Equipment Fund	0	0	0	0			
17 Special Reserve Fund for Other Than Capital Outlay Projects	0	0	0	0			
18 School Bus Emissions Reduction Fund	0	0	0	0			
19 Foundation Special Revenue Fund	0	0	0	0			
20 Special Reserve Fund for Postemployment Benefits	0	0	0	0			
Capital Project Funds							
21 Building Fund	49,747,171	2,114,473	1,213,667	4,881,589	Yes	Yes	Yes
25 Capital Facilities Fund	3,649,988	0	1,809,404	903,897			
30 State School Building Lease-Purchase Fund	0	0	0	0			
35 County School Facilities Fund	19,074,091	46,309	453,746	3,547,019			
40 Special Reserve Fund for Capital Outlay Projects	2,532,364	55,541	5,127,009	932,283			
49 Capital Project Fund for Blended Component Units	0	0	0	0			
Debt Service Funds							
51 Bond Interest and Redemption Fund	21,066,834	0	13,466,869	15,824,271	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units	0	0	0	0			
53 Tax Override Fund	0	0	0	0			
56 Debt Service Fund	0	0	0	0			
Permanent Funds							
57 Foundation Permanent Fund	0	0	0	0			
Total Governmental Funds	197,358,979	24,628,858	247,558,538	227,347,712			

Unaudited Actuals
2022-23 Unaudited Actuals
Determination of Major Funds

10% of Total Governmental Funds		19,735,898	2,462,886	24,755,854	22,734,771			
Enterprise Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9499		Liabilities & Deferred Inflows of Resources Object Codes 9500-9699	Revenues Object Codes 8000-8799	Expenses Object Codes 1000-7399	10% Criterion	5% Criterion	Automatic Major Fund?
	61 Cafeteria Enterprise Fund	0	0	0	0			
	62 Charter Schools Enterprise Fund	0	0	0	0			
	63 Other Enterprise Fund	0	0	0	0			
	Total Enterprise Funds	0	0	0	0			
10% of Total Enterprise Funds		0	0	0	0			
Total Governmental & Enterprise Funds		197,358,979	24,628,858	247,558,538	227,347,712			
5% of Total Gov'tl & Enterprise Funds		9,867,949	1,231,443	12,377,927	11,367,386			

Entry
CE001

Capital Outlay Expenditures

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
[see extract]	1000	283,485	-	283,485		-	283,485	Instruction
[see extract]	2100	0	-	-		-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-		-	-	Instructional Library , Media and Technology
[see extract]	2700	0	-	-		-	-	School Site Administration
[see extract]	3600	437,465	-	437,465		-	437,465	Home-to-School Transportation
[see extract]	3700	275,231	-	275,231		-	275,231	Food Services
[see extract]	3900	0	-	-		-	-	All Other Pupil Services
[see extract]	4000	0	-	-		-	-	Ancillary Services
[see extract]	5000	0	-	-		-	-	Community Services
[see extract]	6000	0	-	-		-	-	Enterprise Activities
[see extract]	7200	0	-	-		-	-	All Other General Administration
[see extract]	7700	0	-	-		-	-	Centralized Data Processing
[see extract]	8100	0	-	-		-	-	Plant Services
[see extract]	8500	8,836,082	-	8,836,082		-	8,836,082	Facilities Acquisition and Construction
9410			-	-		-	-	Land
9420			1,298,961	-	8,640	1,307,601	-	Land Improvements
9430			6,966,197	-	960,523	7,926,720	-	Buildings
9440			1,567,105	-		1,567,105	-	Equipment
9450						969,163	969,163	Work In Progress
9460			-	-		-	-	Lease Assets
9470			-	-		-	-	Subscription Assets
TOTALS			9,832,263	9,832,263	969,163	969,163	10,801,426	10,801,426

Entry
CE002

Debt Service Expenditures

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

Function Extracted Default Conversion User Conversion

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

Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0		-			-	-	Debt Service, State School Building Repayment
7433	9100	8,695,000		8,695,000			-	8,695,000	Debt Service, Bond Redemptions
7435	9100	0		-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0		-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	630,189		630,189			-	630,189	Debt Service, Other Debt Service - Principal
9660							-	-	Subscription Liability
9661			8,695,000	-			8,695,000	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			630,189	-			630,189	-	Other General Long-Term Debt
TOTALS			9,325,189	9,325,189	0	0	9,325,189	9,325,189	

Entry
CE003

Debt Issuance

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

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

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

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

Entry
CE004

Donated and Contributed Capital Assets

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

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

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

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

Entry
CE005

Disposal of Capital Assets

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			DebitCredit	DebitCredit	DebitCredit		
5800	7200				-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0			-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0			-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0			-	-	Proceeds from Disposal of Capital Assets
9410					-	-	Land
9420					-	-	Land Improvements
9425					-	-	Accumulated Depreciation - Land Improvements
9430					-	-	Buildings
9435					-	-	Accumulated Depreciation - Buildings
9440					-	-	Equipment
9445					-	-	Accumulated Depreciation - Equipment
9450					-	-	Work in Progress
TOTALS				00	00		

Entry
CE006

Earned But Unavailable Revenues

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

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

Entry
CE007

Elimination of Revenues Relating to Prior Periods

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

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

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

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

Entry
CE008

Liability for Unmatured Interest on Long-Term Debt

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description			
			Debit	Credit	Debit	Credit			
7434	9100					-		-	Debt Service, Bond Interest and Other Service Charges
7438	9100					-		-	Debt Service, Debt Service - Interest
9500						-		-	Accounts Payable
9661						-		-	General Obligation Bonds Payable
TOTALS					0	0		0	0

Entry
CE009

Liability for Compensated Absences

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

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000				7,169	7,169	- Instruction
n/a	2100					-	1,554 Instructional Supervision and Administration
n/a	2420					-	- Instructional Library , Media and Technology
n/a	2700				4,688	4,688	- School Site Administration
n/a	3600				12,725	12,725	- Home-to-School Transportation
n/a	3700				10,382	10,382	- Food Services
n/a	3900				10,528	10,528	- All Other Pupil Services
n/a	4000					-	- Ancillary Services
n/a	5000					-	- Community Services
n/a	6000					-	- Enterprise Activities
n/a	7200				48,649	48,649	- All Other General Administration
n/a	7700				5,108	5,108	- Centralized Data Processing
n/a	8100				45,131	45,131	- Plant Services
9665						-	142,826 Compensated Absences Payable
TOTALS					144,380	144,380	

Entry
CE010

Expenditures Relating to Prior Periods

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

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

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

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

Entry
CE011

Adjustments to Work in Progress

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

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

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

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

Entry
CE012

Depreciation

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			Debit Credit	Debit Credit	Debit Credit	
6900	1000			5,969,804 258,176	5,711,628 -	Instruction
6900	2100			158,907	158,907 -	Instructional Supervision and Administration
6900	2420				- -	Instructional Library, Media and Technology
6900	2700				- -	School Site Administration
6900	3600				- -	Home-to-School Transportation
6900	3700				- -	Food Services
6900	3900			814,839	814,839 -	All Other Pupil Services
6900	4000				- -	Ancillary Services
6900	5000				- -	Community Services
6900	6000				- -	Enterprise Activities
6900	7200			1,510	1,510 -	All Other General Administration
6900	7700				- -	Centralized Data Processing
6900	8100			1,494,387	1,494,387 -	Plant Services
6900	0000				- -	Depreciation (Unallocated)
9425					- 1,201,393	Accumulated Depreciation - Land Improvements
9435					- 6,153,159	Accumulated Depreciation - Buildings

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail04 61424 0000000
Report ENTRY
D8A73WK449(2022-23)

9445			826,719	-	826,719	Accumulated Depreciation - Equipment
TOTALS			8,439,447	8,439,447	8,181,271	8,181,271

Entry
CE013

Amortization

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

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

Entry
CE014

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

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

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

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

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

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

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

Entry
CE015

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

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

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

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

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

Entry
CE016

Incorporation of Internal Service Fund External Activities and Interfund Transfers

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

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

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

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

Entry
CE017

Reclassification of Interfund Transfers Involving Fiduciary Funds

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

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

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

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

7299	9200		-	-	-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	53,299	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-	-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-	-	-	Other Transfers In from All Others (Program Revenues)
8919		53,299	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)
8919		0			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)

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

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

Entry
CE018

Reclassification of Interfund Balances Involving Fiduciary Funds

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

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)							
9200				-	-	-	Accounts Receivable
9310		1,251,842		-	-	-	Due from Other Funds
9500				-	-	-	Accounts Payable
9610		1,251,842		-	-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)							
9200						-	Accounts Receivable
9310		0				-	Due from Other Funds
9500						-	Accounts Payable
9610		0				-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)							
9200						-	Accounts Receivable

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

04 61424 0000000
Report ENTRY
D8A73WK449(2022-23)

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

Entry
CE019

Elimination of Internal Transfers

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

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

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)							
7611	9300	0	-	-	-	-	
7612	9300	3,722,487	-	3,722,487	-	-	
7613	9300	0	-	-	-	-	
7614	9300	0	-	-	-	-	
7615	9300	0	-	-	-	-	
7616	9300	0	-	-	-	-	

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

7619	9300	53,299	-	53,299	53,299	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-		-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		3,722,487	3,722,487	-	3,722,487	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-		-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-		-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-		-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-		-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		53,299	53,299	-	53,299	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)								
7619	9300	0						Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0						Interfund Transfers, To Cafeteria Fund From General Fund
8919		0						Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)								
7619	9300	0	-	-		-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-		-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)								

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

7619	9300	0						Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0						Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			3,775,786	3,775,786	3,775,786	3,775,786	0	0

Entry
CE020

Elimination of Internal Balances

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

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

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description			
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		1,251,842	-	1,251,842	1,251,842	-	-		Due From Other Funds
9610		1,251,842	1,251,842	-		1,251,842	-	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0	-	-		-	-		Due From Other Funds
9610		0	-	-		-	-		Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			1,251,842	1,251,842	1,251,842	1,251,842	0	0	

Entry
CE021

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

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

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail04 61424 0000000
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Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			DebitCredit	DebitCredit	DebitCredit	
n/a	1000				-	- Instruction
n/a	2100				-	- Instructional Supervision and Administration
n/a	2420				-	- Instructional Library , Media and Technology
n/a	2700				-	- School Site Administration
n/a	3600				-	- Home-to-School Transportation
n/a	3700				-	- Food Services
n/a	3900				-	- All Other Pupil Services
n/a	4000				-	- Ancillary Services
n/a	5000				-	- Community Services
n/a	6000				-	- Enterprise Activities
n/a	7200				-	- All Other General Administration
n/a	7700				-	- Centralized Data Processing
n/a	8100				-	- Plant Services
9490					-	- Deferred Outflows of Resources - OPEB only
9664					-	- Total/Net OPEB Liability
9690					-	- Deferred Inflows of Resources - OPEB only
TOTALS				00	00	

Entry
CE022

Other Liabilities Not Normally Liquidated with Current Financial Resources

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

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

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

Entry
CE023

Employer's Net Pension Liability and Pension Expense

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

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

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

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

Entry
CE024

Employer Pension Contributions Made Subsequent to Measurement Date

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
3100-3299	1000	13,980,206	-	13,980,206	-	13,980,206	Instruction
3100-3299	2100	462,156	-	462,156	-	462,156	Instructional Supervision and Administration
3100-3299	2420	174,479	-	174,479	-	174,479	Instructional Library , Media and Technology
3100-3299	2700	1,116,189	-	1,116,189	-	1,116,189	School Site Administration
3100-3299	3600	382,483	-	382,483	-	382,483	Home-to-School Transportation

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

3100-3299	3700	529,594	-	529,594	-	529,594	Food Services
3100-3299	3900	2,244,000	-	2,244,000	-	2,244,000	All Other Pupil Services
3100-3299	4000	106,223	-	106,223	-	106,223	Ancillary Services
3100-3299	5000	0	-	-	-	-	Community Services
3100-3299	6000	0	-	-	-	-	Enterprise Activities
3100-3299	7200	752,015	-	752,015	-	752,015	All Other General Administration
3100-3299	7700	314,865	-	314,865	-	314,865	Centralized Data Processing
3100-3299	8100	1,171,792	-	1,171,792	-	1,171,792	Plant Services
9490			21,234,002	-	21,234,002	-	Deferred Outflows of Resources - pensions only
TOTALS		21,234,002	21,234,002	21,234,002	-	-	21,234,002 21,234,002

Entry
CE025

State's Share of Pension Expense - Special Funding Situation

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

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

TOTALS			-	-	-	-
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Entry
CE026

Employer OPEB Expenditures Made Subsequent to Measurement Date

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
3700-3799	1000	1,696,182	-	1,696,182	-	1,696,182	Instruction	
3700-3799	2100	54,216	-	54,216	-	54,216	Instructional Supervision and Administration	
3700-3799	2420	19,640	-	19,640	-	19,640	Instructional Library , Media and Technology	
3700-3799	2700	159,608	-	159,608	-	159,608	School Site Administration	
3700-3799	3600	42,326	-	42,326	-	42,326	Home-to-School Transportation	
3700-3799	3700	52,757	-	52,757	-	52,757	Food Services	
3700-3799	3900	256,427	-	256,427	-	256,427	All Other Pupil Services	
3700-3799	4000	21,678	-	21,678	-	21,678	Ancillary Services	
3700-3799	5000	0	-	-	-	-	Community Services	
3700-3799	6000	0	-	-	-	-	Enterprise Activities	
3700-3799	7200	94,406	-	94,406	-	94,406	All Other General Administration	
3700-3799	7700	29,337	-	29,337	-	29,337	Centralized Data Processing	
3700-3799	8100	115,408	-	115,408	-	115,408	Plant Services	
9490			2,541,985	-	2,541,985	-	Deferred Outflows of Resources - OPEB only	
TOTALS		2,541,985	2,541,985	2,541,985	-	-	2,541,985	2,541,985

Entry
CE027

Amortization - Lease Assets and Subscription Assets

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

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

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

Entry
CE028

Lease/Subscription Modification and Termination

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

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

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

TOTALS			-	-	-	-
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Beginning Balances

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

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

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

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	6387	0	3800	1000	6400	10,828.39
01	6388	0	3800	1000	6400	272,656.51
Total, Instruction (Functions 1000-1999)						283,484.90
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library , Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
01	0000	0	5001	3600	6400	416,161.84
01	7422	0	5001	3600	6400	21,303.02
Total, Home-to-School Transportation (Function 3600)						437,464.86
13	5310	0	0000	3700	6400	237,938.14
13	5380	0	0000	3700	6400	37,292.77
Total, Food Services (Function 3700)						275,230.91
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
Total, Centralized Data Processing (Function 7700)						0.00
Total, Plant Services (Functions 8000-8999 except 8500)						0.00
01	0000	0	0000	8500	6170	198,688.48
01	3213	0	0000	8500	6200	282,576.65
01	7422	0	0000	8500	6400	570,924.46
12	5059	0	0001	8500	6170	32,400.00
12	5066	0	0001	8500	6170	6,918.00
12	6105	0	0001	8500	6170	165,390.12
21	9010	0	0000	8500	6170	6,540.00
21	9010	0	0000	8500	6200	4,750,878.54
25	9010	0	0000	8500	6200	3,328.00
35	9010	0	0000	8500	6170	889,023.91
35	9010	0	0000	8500	6200	1,800,402.35

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

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Report ENTRY
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By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
40	9010	0	0000	8500	6200	129,011.31
Total, Facilities Acquisition and Construction (Function 8500)						8,836,081.82
						9,832,262.49

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

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
Total, Books and Supplies (Objects 4000-4999 except 4400)						0.00
Total, Noncapitalized Equipment (Object 4400)						0.00
Total, Services and Other Operating Expenditures (Objects 5000-5999)						0.00
Total, Land (Object 6100)						0.00
01	0000	0	0000	8500	6170	198,688.48
12	5059	0	0001	8500	6170	32,400.00
12	5066	0	0001	8500	6170	6,918.00
12	6105	0	0001	8500	6170	165,390.12
21	9010	0	0000	8500	6170	6,540.00
35	9010	0	0000	8500	6170	889,023.91
Total, Land Improvements (Object 6170)						1,298,960.51
01	3213	0	0000	8500	6200	282,576.65
21	9010	0	0000	8500	6200	4,750,878.54
25	9010	0	0000	8500	6200	3,328.00
35	9010	0	0000	8500	6200	1,800,402.35
40	9010	0	0000	8500	6200	129,011.31
Total, Buildings and Improvement of Buildings (Object 6200)						6,966,196.85
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	5001	3600	6400	416,161.84
01	6387	0	3800	1000	6400	10,828.39
01	6388	0	3800	1000	6400	272,656.51
01	7422	0	0000	8500	6400	570,924.46
01	7422	0	5001	3600	6400	21,303.02
13	5310	0	0000	3700	6400	237,938.14
13	5380	0	0000	3700	6400	37,292.77
Total, Equipment (Object 6400)						1,567,105.13
Total, Equipment Replacement (Object 6500)						0.00
Total, Lease Assets (Object 6600)						0.00

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

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Report ENTRY
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By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Subscription Assets (Object 6700)						0.00
						9,832,262.49

Entry #		Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures				
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.				
	Land Improvements	9420		1,307,601	
	Buildings	9430		7,926,720	
	Equipment	9440		1,567,105	
	Instruction		1000		283,485
	Home-to-School Transportation		3600		437,465
	Food Services		3700		275,231
	Facilities Acquisition and Construction		8500		8,836,082
	Work In Progress	9450			969,163
			Total	10,801,426	10,801,426

Entry #		Object	Function	Debit	Credit
CE002	Debt Service Expenditures				
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
	General Obligation Bonds Payable	9661		8,695,000	
	Other General Long-Term Debt	9669		630,189	
	Debt Service-Principal		9101		9,325,189
			Total	9,325,189	9,325,189

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

Entry #	Object	Function	Debit	Credit
CE003 Debt Issuance				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
Total			0	0

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

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

Entry #	Object	Function	Debit	Credit
CE005 Disposal of Capital Assets				
To report sales and disposals of capital assets and any resulting gain or loss.				
Total			0	0
Entry #	Object	Function	Debit	Credit
CE006 Earned But Unavailable Revenues				
To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
Total			0	0

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

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

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

Entry #		Object	Function	Debit	Credit
CE009	Liability for Compensated Absences				
	To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
	Instruction		1000	7,169	
	School Site Administration		2700	4,688	
	Home-to-School Transportation		3600	12,725	
	Food Services		3700	10,382	
	All Other Pupil Services		3900	10,528	
	All Other General Administration		7200	48,649	
	Centralized Data Processing		7700	5,108	
	Plant Services		8100	45,131	
	Instructional Supervision and Administration		2100		1,554
	Compensated Absences Payable	9665			142,826
			Total	144,380	144,380

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

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

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

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

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction		1000	5,711,628	
Instructional Supervision and Administration		2100	158,907	
All Other Pupil Services		3900	814,839	
All Other General Administration		7200	1,510	
Plant Services		8100	1,494,387	
	Accumulated Depreciation - Land Improvements	9425		1,201,393
	Accumulated Depreciation - Buildings	9435		6,153,159
	Accumulated Depreciation - Equipment	9445		826,719
Total			8,181,271	8,181,271

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

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

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

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

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

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

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

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

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

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
Total			0	0

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

Entry #	Object	Function	Debit	Credit
CE024	Employer Pension Contributions Made Subsequent to Measurement Date			
	To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.			
	Deferred Outflows of Resources - pensions only	9490	21,234,002	
	Instruction	1000		13,980,206
	Instructional Supervision and Administration	2100		462,156
	Instructional Library, Media and Technology	2420		174,479
	School Site Administration	2700		1,116,189
	Home-to-School Transportation	3600		382,483
	Food Services	3700		529,594
	All Other Pupil Services	3900		2,244,000
	Ancillary Services	4000		106,223
	All Other General Administration	7200		752,015
	Centralized Data Processing	7700		314,865
	Plant Services	8100		1,171,792
		Total	21,234,002	21,234,002

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

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

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

Entry #		Object	Function	Debit	Credit
CE026	Employer OPEB Expenditures Made Subsequent to Measurement Date				
	To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.				
	Deferred Outflows of Resources - OPEB only	9490		2,541,985	
	Instruction		1000		1,696,182
	Instructional Supervision and Administration		2100		54,216
	Instructional Library, Media and Technology		2420		19,640
	School Site Administration		2700		159,608
	Home-to-School Transportation		3600		42,326
	Food Services		3700		52,757
	All Other Pupil Services		3900		256,427
	Ancillary Services		4000		21,678
	All Other General Administration		7200		94,406
	Centralized Data Processing		7700		29,337
	Plant Services		8100		115,408
			Total	2,541,985	2,541,985

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

04 61424 0000000
Report ENTRY
D8A73WK449(2022-23)

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

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

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	189,249,664.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	19,816,517.85
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	40,989.08
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,490,562.70
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	474,355.02
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	210,839.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,216,745.80
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				167,216,400.58
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,357.50
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,722.99

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	145,305,493.55	13,144.25
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)	145,305,493.55	13,144.25
B. Required effort (Line A.2 times 90%)	130,774,944.20	11,829.83
C. Current year expenditures (Line I.E and Line II.B)	167,216,400.58	14,722.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA 2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2021-22 Actual			2022-23 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	93,362,709.90		93,362,709.90			103,112,666.39
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,101.23		11,101.23			11,399.60
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA 2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	2022-23 P2 Report			2023-24 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	11,399.60		11,399.60	11,210.03		11,210.03
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,399.60			11,210.03
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2022-23 Actual			2023-24 Budget		
1. Homeowners' Exemption (Object 8021)	667,541.18		667,541.18	667,541.00		667,541.00
2. Timber Yield Tax (Object 8022)	2,761.85		2,761.85	2,840.00		2,840.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	20,806.21		20,806.21	20,143.00		20,143.00
4. Secured Roll Taxes (Object 8041)	47,984,052.42		47,984,052.42	49,122,505.00		49,122,505.00
5. Unsecured Roll Taxes (Object 8042)	3,884,974.99		3,884,974.99	3,831,056.00		3,831,056.00
6. Prior Years' Taxes (Object 8043)	288,044.65		288,044.65	123,534.00		123,534.00
7. Supplemental Taxes (Object 8044)	1,752,805.92		1,752,805.92	1,365,081.00		1,365,081.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(10,353,406.80)		(10,353,406.80)	(10,943,153.00)		(10,943,153.00)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	15,332,078.19		15,332,078.19	15,021,812.00		15,021,812.00
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)	59,579,658.61	0.00	59,579,658.61	59,211,359.00	0.00	59,211,359.00
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)	59,579,658.61	0.00	59,579,658.61	59,211,359.00	0.00	59,211,359.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,720,351.00			3,871,756.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,377,286.00		5,377,286.00	6,112,273.00		6,112,273.00
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)	5,377,286.00	0.00	9,097,637.00	6,112,273.00	0.00	9,984,029.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	82,931,126.00		82,931,126.00	95,019,743.00		95,019,743.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	16,541.00		16,541.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	82,947,667.00	0.00	82,947,667.00	95,019,743.00	0.00	95,019,743.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	211,267,570.18		211,267,570.18	205,294,647.00		205,294,647.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	292,155.13		292,155.13	500,000.00		500,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			93,362,709.90			103,112,666.39
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0269			0.9834
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			103,112,666.39			105,903,200.36
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			59,579,658.61			59,211,359.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,367,952.00			1,345,203.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			52,630,644.78			56,675,870.36
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			52,630,644.78			56,675,870.36
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])			155,386.90			282,935.20
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			59,735,045.51			59,494,294.20
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)			52,475,257.88			56,392,935.15
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			59,735,045.51			
b. State Subventions (Line D8)			52,475,257.88			
c. Less: Excluded Appropriations (Line C23)			9,097,637.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			103,112,666.39			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			103,112,666.39			105,903,200.36
12. Appropriations Subject to the Limit (Line D9d)			103,112,666.39			

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

[illegible]

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	0	0	0	0	0		0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0	0		0
Instructional library, media and technology	0	0	0	0	0		0
School site administration	0	0	0	0	0		0
Pupil services:							
Home-to-school transportation	0	0	0	0	0		0
Food services	0	0	0	0	0		0
All other pupil services	0	0	0	0	0		0
General administration:							
Centralized data processing	0	0	0	0	0		0
All other general administration	0	0	0	0	0		0
Plant services	0	0	0	0	0		0
Ancillary services	0	0	0	0	0		0
Community services	0	0	0	0	0		0
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	0				0		0
Other outgo	0	0	0	0	0		0
Depreciation (unallocated)*	0				0		0
Amortization (unallocated)#	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					0	0	0
Taxes levied for debt service					0	0	0
Taxes levied for other specific purposes					0	0	0
Federal and state aid not restricted to specific purposes					0	0	0
Interest and investment earnings					0	0	0
Interagency revenues					0	0	0
Miscellaneous					0	0	0
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					0.00	0.00	0.00
Change in net position					0	0	0
Net position beginning					0	0	0
Net position ending					0	0	0

*This amount excludes depreciation that is included in the direct expenses of various programs.

#This amount excludes amortization that is included in the direct expenses of various programs.

Unaudited Actuals
2022-23 Unaudited Actuals
Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures, and Changes in Fund Balances to the
Statement of Activities

Total change in fund balances, governmental funds:	20,210,824
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets, lease assets and subscription assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets, lease assets and subscription assets are allocated over their estimated useful lives and their lease terms as depreciation expense and amortization expense respectively. The difference between capital outlay expenditures and depreciation expense and amortization expense for the period is:

Expenditures for capital outlay:	9,832,263	
Depreciation expense:	(8,181,271)	
Amortization expense:	-	
Net:		1,650,992

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	9,325,189
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Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	-
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Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	-
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Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	-
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Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:	-
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Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	-
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Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	(142,826)
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Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:	-
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Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	21,234,002
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Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:	2,541,985
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Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	-
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Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:	-
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Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:	-
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Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	-
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Change in net position of governmental activities (minor differences may be due to rounding):	54,820,166
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	Governmental Activities	Business-type Activities	Total
Assets			
Cash	0	0	0
Investments	0	0	0
Receivables	0	0	0
Due from (to) other funds	0	0	0
Stores	0	0	0
Prepaid expenses	0	0	0
Other current assets	0	0	0
Lease Receivable	0	0	0
Capital assets:			
Land	0	0	0
Land Improvements	0	0	0
Buildings	0	0	0
Equipment	0	0	0
Work in progress	0	0	0
Less accumulated depreciation	0	0	0
Lease Assets	0	0	0
Less accumulated amortization	0	0	0
Subscription Assets	0	0	0
Less accumulated amortization	0	0	0
Total assets	0	0	0
Deferred Outflows of Resources	0	0	0
Liabilities			
Accounts payable and other current liabilities	0	0	0
Current loans	0	0	0
Unearned revenue	0	0	0
Long-term liabilities:	0	0	0
Due within one year			0
Due in more than one year			0
Total liabilities	0	0	0
Deferred Inflows of Resources	0	0	0
Net Position			
Net investment in capital assets			0
Restricted for:			
Capital projects			0
Debt service			0
Educational programs			0
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted			0
Total net position	0	0	0

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

Total fund balances, governmental funds:

172,730,121

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

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

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

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are: (1,654,348)

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

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

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

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

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

Deferred outflows of resources relating to pensions	21,234,002
Deferred inflows of resources relating to pensions	-

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

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

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

Deferred outflows of resources relating to OPEB	2,541,985
Deferred inflows of resources relating to OPEB	-
Total net position, governmental activities (minor differences may be due to rounding):	194,851,760

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

5,758,530.16

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)

153,589,413.58

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)

3.75%

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)

6,046,460.04

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

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

3,390,180.80

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	84,998.75
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	188,343.72
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)	632,740.61
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)	10,342,723.92
9. Carry-Forward Adjustment (Part IV, Line F)	(118,508.65)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,224,215.27
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	118,175,579.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,508,795.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	21,919,041.96
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,365,442.78
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	40,989.08
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,080,604.75
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)	30,748.03
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)	1,418,735.14
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)	16,240,342.26
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,413,855.40
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,373,633.65
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,735,128.11
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)	183,302,895.65
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.64%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.58%

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)	10,342,723.92
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	643,690.01
2. Carry-forward adjustment amount deferred from prior year(s), if any	(270,446.24)
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 (6.04%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.04%) times Part III, Line B19); zero if positive	(355,525.95)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(355,525.95)
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:	5.45%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-177762.97) is applied to the current year calculation and the remainder (\$-177762.98) is deferred to one or more future years:	5.55%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-118508.65) is applied to the current year calculation and the remainder (\$-237017.30) is deferred to one or more future years:	5.58%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(118,508.65)

Approved
indirect cost
rate: 6.04%

Highest rate
used in any
program: 6.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,811,539.44	203,219.00	5.33%
01	3010	2,812,367.87	169,867.00	6.04%
01	3182	143,904.08	8,691.00	6.04%
01	3212	2,790,413.00	168,500.00	6.04%
01	3213	2,015,702.07	121,748.00	6.04%
01	3225	508,051.63	25,402.32	5.00%
01	3308	21,407.35	1,293.00	6.04%
01	3310	2,754,002.60	166,341.00	6.04%
01	3311	29,969.40	1,810.00	6.04%
01	3315	119,222.00	7,200.00	6.04%
01	3326	92,602.93	5,593.00	6.04%
01	3550	113,802.00	5,690.00	5.00%
01	4035	468,173.45	28,172.00	6.02%
01	4124	747,303.94	37,271.71	4.99%
01	4127	23,669.26	1,429.00	6.04%
01	4203	152,156.47	9,189.00	6.04%
01	5630	71,347.30	4,309.37	6.04%
01	5632	43,874.52	2,591.00	5.91%
01	5634	59,617.35	3,600.00	6.04%
01	6010	1,278,100.82	33,859.00	2.65%
01	6053	53,884.56	3,254.00	6.04%
01	6128	147,963.21	8,936.97	6.04%
01	6266	167,581.44	10,121.00	6.04%
01	6387	313,370.32	18,927.00	6.04%
01	6388	1,096,157.74	47,707.00	4.35%
01	6500	27,804,677.77	1,679,402.00	6.04%
01	6536	76,579.97	4,625.00	6.04%
01	6537	586,418.87	35,419.00	6.04%
01	6546	657,846.68	39,733.00	6.04%
01	6547	211,856.79	12,796.00	6.04%
01	6690	110,636.11	6,682.42	6.04%
01	7311	5,682.77	343.00	6.04%
01	7388	9,190.38	555.00	6.04%
01	7412	435,909.00	26,328.00	6.04%
01	7413	163,421.00	9,870.00	6.04%
01	7422	213,155.10	12,874.00	6.04%
01	7810	40,099.87	2,420.00	6.03%
01	8150	5,304,574.51	320,396.00	6.04%

Chico Unified
Butte County

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

04 61424 0000000
Form ICR
D8A73WK449(2022-23)

12	6105	1,355,838.99	81,892.00	6.04%
13	5310	4,472,990.08	239,304.00	5.35%
13	5320	253,622.02	13,568.00	5.35%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,204,973.30	1,204,973.30
2. State Lottery Revenue	8560	2,406,350.28		1,206,289.39	3,612,639.67
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,406,350.28	0.00	2,411,262.69	4,817,612.97
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,406,350.28		0.00	2,406,350.28
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		638,908.17	638,908.17
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			178,666.01	178,666.01
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,406,350.28	0.00	817,574.18	3,223,924.46
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,593,688.51	1,593,688.51
D. COMMENTS:					
Amounts are for electronic textbook subscriptions.					

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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	22,172.64	0.00	22,172.64	1,472.36		23,645.00
1110	Regular Education, K-12	96,889,894.00	25,487,875.02	122,377,769.02	8,126,392.55		130,504,161.57
3100	Alternative Schools	93,925.26	4,322.48	98,247.74	6,524.06		104,771.80
3200	Continuation Schools	2,146,512.93	461,780.48	2,608,293.41	173,201.52		2,781,494.93
3300	Independent Study Centers	2,969,567.41	415,368.10	3,384,935.51	224,773.79		3,609,709.30
3400	Opportunity Schools	411,808.83	57,296.01	469,104.84	31,150.51		500,255.35
3550	Community Day Schools	612,202.41	124,071.93	736,274.34	48,891.68		785,166.02
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,426,760.22	345,157.80	4,771,918.02	316,875.19		5,088,793.21
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	35,909,657.92	4,047,498.74	39,957,156.66	2,653,321.29		42,610,477.95
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	40,989.08	0.00	40,989.08	2,721.85		43,710.93
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					56,973.81	56,973.81
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,052,189.59	1,052,189.59
----	Other Outgo					1,688,741.47	1,688,741.47
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		80,045.87	80,045.87	654,746.43		734,792.30
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(335,219.00)		(335,219.00)
----	Total General Fund and Charter Schools Funds Expenditures	143,523,490.70	31,023,416.43	174,546,907.13	11,904,852.23	2,797,904.87	189,249,664.23

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	10,672.64	11,500.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	22,172.64
1110	Regular Education, K-12	82,839,773.16	1,048,678.75	1,410,876.02	320,955.01	9,783,843.81	10,064.18	1,365,442.78			110,260.29	0.00	96,889,894.00
3100	Alternative Schools	93,925.26	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	93,925.26
3200	Continuation Schools	1,257,564.51	5,545.04	55,500.00	566,598.72	257,704.66	3,600.00	0.00			0.00	0.00	2,146,512.93
3300	Independent Study Centers	2,642,549.80	29.00	77.45	254,574.16	72,112.00	225.00	0.00			0.00	0.00	2,969,567.41
3400	Opportunity Schools	411,808.83	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	411,808.83
3550	Community Day Schools	376,364.10	0.00	0.00	79,925.26	155,913.05	0.00	0.00			0.00	0.00	612,202.41
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,426,760.22	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,426,760.22
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	26,399,645.38	1,097,211.58	0.00	476,019.58	5,529,304.83	2,403,975.34	0.00			3,501.21	0.00	35,909,657.92
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		40,989.08	0.00	0.00	0.00	40,989.08
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		118,459,063.90	2,162,964.37	1,466,453.47	1,698,072.73	15,798,878.35	2,417,864.52	1,365,442.78	40,989.08	0.00	113,761.50	0.00	143,523,490.70

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	9,518,094.58	14,994,927.02	974,853.42	25,487,875.02
3100	Alternative Schools	4,322.48	0.00	0.00	4,322.48
3200	Continuation Schools	157,370.19	304,410.29	0.00	461,780.48
3300	Independent Study Centers	295,529.35	119,838.75	0.00	415,368.10
3400	Opportunity Schools	35,220.18	22,075.83	0.00	57,296.01
3550	Community Day Schools	67,878.90	56,193.03	0.00	124,071.93
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	345,157.80	0.00	0.00	345,157.80
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)	2,255,692.69	1,261,876.45	529,929.60	4,047,498.74
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)	80,045.87	0.00	0.00	80,045.87
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		12,759,312.04	16,759,321.37	1,504,783.02	31,023,416.43

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,268,948.47
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	84,998.75
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,077,208.07
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,808,915.94
5	Total Central Administration Costs in General Fund and Charter Schools Funds	12,240,071.23
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	143,523,490.70
2	Total Allocated Costs (from Form PCR, Column 2, Total)	31,023,416.43
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	174,546,907.13
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,373,633.65
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,406,342.28
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,779,975.93
D.	Total Direct Charged and Allocated Costs (B3 + C5)	184,326,883.06
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.64%

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)	56,973.81				56,973.81
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,052,189.59		1,052,189.59
Other Outgo (Objects 1000 - 7999)				1,688,741.47	1,688,741.47
Total Other Costs	56,973.81	0.00	1,052,189.59	1,688,741.47	2,797,904.87

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,693,589.81	217,125.48	8,270,589.63	2,578,007.12	16,759,321.37	0.00	1,504,783.02
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	594.54	594.54	594.54	594.54	1,434,568.00	1,434,568.00	539.00
3100 Alternative Schools	.27	.27	.27	.27			
3200 Continuation Schools	9.83	9.83	9.83	9.83	29,123.00	29,123.00	
3300 Independent Study Centers	18.46	18.46	18.46	18.46	11,465.00	11,465.00	
3400 Opportunity Schools	2.20	2.20	2.20	2.20	2,112.00	2,112.00	
3550 Community Day Schools	4.24	4.24	4.24	4.24	5,376.00	5,376.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	21.56	21.56	21.56	21.56			
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)	140.90	140.90	140.90	140.90	120,724.00	120,724.00	293.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	5.00	5.00	5.00	5.00			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	797.00	797.00	797.00	797.00	1,603,368.00	1,603,368.00	832.00

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

04 61424 0000000
Report SEMA
D8A73WK449(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,016.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,257,341.37	0.00	78,452.89	0.00	843,406.54	7,813,258.51		11,992,459.31
2000-2999	Classified Salaries	2,004,384.04	0.00	0.00	0.00	858,306.26	6,675,217.99		9,537,908.29
3000-3999	Employee Benefits	2,824,473.30	0.00	36,084.83	0.00	919,769.56	8,527,958.31		12,308,286.00
4000-4999	Books and Supplies	202,134.70	0.00	0.00	0.00	98,855.47	235,068.34		536,058.51
5000-5999	Services and Other Operating Expenditures	637,692.18	0.00	0.00	0.00	21,397.75	438,391.02		1,097,480.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	437,464.86	0.00	0.00	0.00	0.00	0.00		437,464.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,237.00		8,237.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,363,490.45	0.00	114,537.72	0.00	2,741,735.58	23,698,131.17	0.00	35,917,894.92
7310	Transfers of Indirect Costs	2,067,377.00	0.00	0.00	0.00	5,593.00	0.00		2,072,970.00
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	4,047,498.76							4,047,498.76
	Total Indirect Costs and PCR Allocations	6,114,875.76	0.00	0.00	0.00	5,593.00	0.00	0.00	6,120,468.76
	TOTAL COSTS	15,478,366.21	0.00	114,537.72	0.00	2,747,328.58	23,698,131.17	0.00	42,038,363.68
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	367,312.69	0.00	0.00	0.00	276,313.38	1,220,073.84		1,863,699.91
2000-2999	Classified Salaries	104,261.81	0.00	0.00	0.00	0.00	0.00		104,261.81
3000-3999	Employee Benefits	230,291.25	0.00	0.00	0.00	131,848.76	640,720.89		1,002,860.90
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	463.66	0.00		463.66
5000-5999	Services and Other Operating Expenditures	7,793.02	0.00	0.00	0.00	8,155.58	33,812.16		49,760.76
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	709,658.77	0.00	0.00	0.00	416,781.38	1,894,606.89	0.00	3,021,047.04
7310	Transfers of Indirect Costs	176,644.00	0.00	0.00	0.00	5,593.00	0.00		182,237.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	176,644.00	0.00	0.00	0.00	5,593.00	0.00	0.00	182,237.00
	TOTAL BEFORE OBJECT 8980	886,302.77	0.00	0.00	0.00	422,374.38	1,894,606.89	0.00	3,203,284.04
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								3,203,284.04

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

04 61424 0000000
Report SEMA
D8A73WK449(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,890,028.68	0.00	78,452.89	0.00	567,093.16	6,593,184.67		10,128,759.40
2000-2999	Classified Salaries	1,900,122.23	0.00	0.00	0.00	858,306.26	6,675,217.99		9,433,646.48
3000-3999	Employee Benefits	2,594,182.05	0.00	36,084.83	0.00	787,920.80	7,887,237.42		11,305,425.10
4000-4999	Books and Supplies	202,134.70	0.00	0.00	0.00	98,391.81	235,068.34		535,594.85
5000-5999	Services and Other Operating Expenditures	629,899.16	0.00	0.00	0.00	13,242.17	404,578.86		1,047,720.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	437,464.86	0.00	0.00	0.00	0.00	0.00		437,464.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,237.00		8,237.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,653,831.68	0.00	114,537.72	0.00	2,324,954.20	21,803,524.28	0.00	32,896,847.88
7310	Transfers of Indirect Costs	1,890,733.00	0.00	0.00	0.00	0.00	0.00		1,890,733.00
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	4,047,498.76							4,047,498.76
	Total Indirect Costs and PCR Allocations	5,938,231.76	0.00	0.00	0.00	0.00	0.00	0.00	5,938,231.76
	TOTAL BEFORE OBJECT 8980	14,592,063.44	0.00	114,537.72	0.00	2,324,954.20	21,803,524.28	0.00	38,835,079.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								38,835,079.64
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,077,571.11	0.00	0.00	0.00	297.22	0.00		1,077,868.33
3000-3999	Employee Benefits	618,216.10	0.00	0.00	0.00	87.02	0.00		618,303.12
4000-4999	Books and Supplies	138,477.48	0.00	0.00	0.00	0.00	24,673.39		163,150.87
5000-5999	Services and Other Operating Expenditures	219,197.65	0.00	0.00	0.00	25.00	10,023.49		229,246.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	416,161.84	0.00	0.00	0.00	0.00	0.00		416,161.84
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,237.00		8,237.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,469,624.18	0.00	0.00	0.00	409.24	42,933.88	0.00	2,512,967.30
7310	Transfers of Indirect Costs	118,758.00	0.00	0.00	0.00	0.00	0.00		118,758.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	118,758.00	0.00	0.00	0.00	0.00	0.00	0.00	118,758.00
	TOTAL BEFORE OBJECT 8980	2,588,382.18	0.00	0.00	0.00	409.24	42,933.88	0.00	2,631,725.30
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
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)								20,233,146.12
	TOTAL COSTS								22,864,871.42

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

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

2021-22 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
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)	0.00	0.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)04 61424 0000000
Report SEMA
D8A73WK449(2022-23)

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

Voluntary departure via retirement

Termination of costly capital outlay expenditures

Total exempt reductions

State and Local	Local Only
170,339.00	170,339.00
437,465.00	437,465.00
607,804.00	607,804.00

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

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

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

04 61424 0000000
Report SEMA
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SELPA: (??)

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

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

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

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)04 61424 0000000
Report SEMA
D8A73WK449(2022-23)

SELPA: (??)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2022-23	FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	22,864,871.42	18,230,634.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		18,230,634.51	
Less: Exempt reduction(s) from SECTION 1		607,804.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,864,871.42	17,622,830.51	5,242,040.91

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

	Actual	Comparison Year	
	FY 2022-23	FY 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	22,864,871.42	18,379,926.18	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		18,379,926.18	
Less: Exempt reduction(s) from SECTION 1		607,804.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,864,871.42	17,772,122.18	
b. Special education unduplicated pupil count	2,016.00	1,649.00	
c. Per capita local expenditures(B2a/ B2b)	11,341.70	10,777.51	564.19

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.

Jaclyn Kruger

Contact Name

Assistant Superintendent

530-891-3000 x20131

Telephone Number

jkruger@chicousd.org

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

04 61424 0000000
Report SEMA
D8A73WK449(2022-23)

SELPA: (??)

Title

Email Address

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

SELPA:

(??)

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

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

SELPA:

(??)

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

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

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

04 61424 0000000
Report SEMB
D8A73WK449(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,016.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	3,289,495.00	0.00	83,052.00	0.00	933,352.00	8,168,420.00		12,474,319.00
2000-2999	Classified Salaries	2,271,506.00	0.00	0.00	0.00	1,080,078.00	7,349,436.00		10,701,020.00
3000-3999	Employee Benefits	2,847,721.00	0.00	28,365.00	0.00	1,064,310.00	8,890,403.00		12,830,799.00
4000-4999	Books and Supplies	171,017.00	0.00	0.00	0.00	1,290,989.00	162,516.00		1,624,522.00
5000-5999	Services and Other Operating Expenditures	1,051,817.00	0.00	0.00	0.00	137,500.00	457,557.00		1,646,874.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,631,556.00	0.00	111,417.00	0.00	4,506,229.00	25,028,332.00	0.00	39,277,534.00
7310	Transfers of Indirect Costs	2,129,966.00	0.00	0.00	0.00	2,288.00	0.00		2,132,254.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,129,966.00	0.00	0.00	0.00	2,288.00	0.00	0.00	2,132,254.00
	TOTAL COSTS	11,761,522.00	0.00	111,417.00	0.00	4,508,517.00	25,028,332.00	0.00	41,409,788.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	2,922,018.00	0.00	83,052.00	0.00	695,145.00	7,019,349.00		10,719,564.00
2000-2999	Classified Salaries	2,131,459.00	0.00	0.00	0.00	1,080,078.00	7,349,436.00		10,560,973.00
3000-3999	Employee Benefits	2,592,013.00	0.00	28,365.00	0.00	938,013.00	8,254,757.00		11,813,148.00
4000-4999	Books and Supplies	171,017.00	0.00	0.00	0.00	1,290,989.00	162,516.00		1,624,522.00
5000-5999	Services and Other Operating Expenditures	908,565.00	0.00	0.00	0.00	137,500.00	457,557.00		1,503,622.00
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	8,725,072.00	0.00	111,417.00	0.00	4,141,725.00	23,243,615.00	0.00	36,221,829.00
7310	Transfers of Indirect Costs	1,971,871.00	0.00	0.00	0.00	0.00	0.00		1,971,871.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,971,871.00	0.00	0.00	0.00	0.00	0.00	0.00	1,971,871.00
	TOTAL BEFORE OBJECT 8980	10,696,943.00	0.00	111,417.00	0.00	4,141,725.00	23,243,615.00	0.00	38,193,700.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								38,193,700.00
	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)

04 61424 0000000
Report SEMB
D8A73WK449(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,108,318.00	0.00	0.00	0.00	0.00	0.00		1,108,318.00
3000-3999	Employee Benefits	683,647.00	0.00	0.00	0.00	0.00	0.00		683,647.00
4000-4999	Books and Supplies	108,750.00	0.00	0.00	0.00	500.00	0.00		109,250.00
5000-5999	Services and Other Operating Expenditures	232,338.00	0.00	0.00	0.00	0.00	0.00		232,338.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,133,053.00	0.00	0.00	0.00	500.00	0.00	0.00	2,133,553.00
7310	Transfers of Indirect Costs	116,465.00	0.00	0.00	0.00	0.00	0.00		116,465.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	116,465.00	0.00	0.00	0.00	0.00	0.00	0.00	116,465.00
	TOTAL BEFORE OBJECT 8980	2,249,518.00	0.00	0.00	0.00	500.00	0.00	0.00	2,250,018.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								24,592,776.00
	TOTAL COSTS								26,842,794.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDULICATED PUPIL COUNT									2,016.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,257,341.37	0.00	78,452.89	0.00	843,406.54	7,813,258.51	0.00		11,992,459.31
2000-2999	Classified Salaries	2,004,384.04	0.00	0.00	0.00	858,306.26	6,675,217.99	0.00		9,537,908.29
3000-3999	Employee Benefits	2,824,473.30	0.00	36,084.83	0.00	919,769.56	8,527,958.31	0.00		12,308,286.00
4000-4999	Books and Supplies	202,134.70	0.00	0.00	0.00	98,855.47	235,068.34	0.00		536,058.51
5000-5999	Services and Other Operating Expenditures	637,692.18	0.00	0.00	0.00	21,397.75	438,391.02	0.00		1,097,480.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	437,464.86	0.00	0.00	0.00	0.00	0.00	0.00		437,464.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,237.00	0.00		8,237.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,363,490.45	0.00	114,537.72	0.00	2,741,735.58	23,698,131.17	0.00	0.00	35,917,894.92
7310	Transfers of Indirect Costs	2,067,377.00	0.00	0.00	0.00	5,593.00	0.00	0.00		2,072,970.00
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)	4,047,498.76								4,047,498.76
	Total Indirect Costs	2,067,377.00	0.00	0.00	0.00	5,593.00	0.00	0.00	0.00	2,072,970.00
	TOTAL COSTS	11,430,867.45	0.00	114,537.72	0.00	2,747,328.58	23,698,131.17	0.00	0.00	37,990,864.92
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	367,312.69	0.00	0.00	0.00	276,313.38	1,220,073.84	0.00		1,863,699.91
2000-2999	Classified Salaries	104,261.81	0.00	0.00	0.00	0.00	0.00	0.00		104,261.81
3000-3999	Employee Benefits	230,291.25	0.00	0.00	0.00	131,848.76	640,720.89	0.00		1,002,860.90
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	463.66	0.00	0.00		463.66
5000-5999	Services and Other Operating Expenditures	7,793.02	0.00	0.00	0.00	8,155.58	33,812.16	0.00		49,760.76
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	709,658.77	0.00	0.00	0.00	416,781.38	1,894,606.89	0.00	0.00	3,021,047.04
7310	Transfers of Indirect Costs	176,644.00	0.00	0.00	0.00	5,593.00	0.00	0.00		182,237.00
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	176,644.00	0.00	0.00	0.00	5,593.00	0.00	0.00	0.00	182,237.00
	TOTAL BEFORE OBJECT 8980	886,302.77	0.00	0.00	0.00	422,374.38	1,894,606.89	0.00	0.00	3,203,284.04
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									3,203,284.04

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

04 61424 000000
Report SEMB
D8A73WK449(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,890,028.68	0.00	78,452.89	0.00	567,093.16	6,593,184.67	0.00		10,128,759.40
2000-2999	Classified Salaries	1,900,122.23	0.00	0.00	0.00	858,306.26	6,675,217.99	0.00		9,433,646.48
3000-3999	Employee Benefits	2,594,182.05	0.00	36,084.83	0.00	787,920.80	7,887,237.42	0.00		11,305,425.10
4000-4999	Books and Supplies	202,134.70	0.00	0.00	0.00	98,391.81	235,068.34	0.00		535,594.85
5000-5999	Services and Other Operating Expenditures	629,899.16	0.00	0.00	0.00	13,242.17	404,578.86	0.00		1,047,720.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	437,464.86	0.00	0.00	0.00	0.00	0.00	0.00		437,464.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,237.00	0.00		8,237.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,653,831.68	0.00	114,537.72	0.00	2,324,954.20	21,803,524.28	0.00	0.00	32,896,847.88
7310	Transfers of Indirect Costs	1,890,733.00	0.00	0.00	0.00	0.00	0.00	0.00		1,890,733.00
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)	4,047,498.76								4,047,498.76
	Total Indirect Costs	1,890,733.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,890,733.00
	TOTAL BEFORE OBJECT 8980	10,544,564.68	0.00	114,537.72	0.00	2,324,954.20	21,803,524.28	0.00	0.00	34,787,580.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									34,787,580.88
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,077,571.11	0.00	0.00	0.00	297.22	0.00	0.00		1,077,868.33
3000-3999	Employee Benefits	618,216.10	0.00	0.00	0.00	87.02	0.00	0.00		618,303.12
4000-4999	Books and Supplies	138,477.48	0.00	0.00	0.00	0.00	24,673.39	0.00		163,150.87
5000-5999	Services and Other Operating Expenditures	219,197.65	0.00	0.00	0.00	25.00	10,023.49	0.00		229,246.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	416,161.84	0.00	0.00	0.00	0.00	0.00	0.00		416,161.84
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,237.00	0.00		8,237.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,469,624.18	0.00	0.00	0.00	409.24	42,933.88	0.00	0.00	2,512,967.30
7310	Transfers of Indirect Costs	118,758.00	0.00	0.00	0.00	0.00	0.00	0.00		118,758.00
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	118,758.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,758.00
	TOTAL BEFORE OBJECT 8980	2,588,382.18	0.00	0.00	0.00	409.24	42,933.88	0.00	0.00	2,631,725.30

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)									20,233,146.12
	TOTAL COSTS									22,864,871.42

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

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

04 61424 0000000
Report SEMB
D8A73WK449(2022-23)

SELPA: (??)

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

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

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

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)04 61424 0000000
Report SEMB
D8A73WK449(2022-23)

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A

Budgeted
Amounts
(LB-B
Worksheet)
FY 2023-24

41,409,788.00

3,216,088.00

38,193,700.00

38,193,700.00

Budgeted
Amounts
FY 2023-24

41,409,788.00

3,216,088.00

38,193,700.00

38,193,700.00

2,016.00

18,945.29

Column B

Actual
Expenditures
Comparison
Year
FY 2022-23

34,787,580.88

(4,047,498.74)

30,740,082.14

0.00

0.00

30,740,082.14

Comparison
Year
FY 2019-20

30,595,152.55

(3,268,166.29)

27,326,986.26

0.00

0.00

27,326,986.26

1,649.00

16,571.85

Column C

Difference
(A - B)

7,453,617.86

Difference

2,373.43

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2023-24	FY 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	26,842,794.00	22,864,871.42	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		22,864,871.42	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	26,842,794.00	22,864,871.42	3,977,922.58
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			
		Budget	Comparison Year	
		FY 2023-24	FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	26,842,794.00	22,864,871.42	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		22,864,871.42	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	26,842,794.00	22,864,871.42	
	b. Special education unduplicated pupil count	2,016.00	2,016.00	
	c. Per capita local expenditures (B2a/B2b)	13,314.88	11,341.70	1,973.18
	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 .			

Email Address

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

SELPA:

(??)

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

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

SELPA:

(??)

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	3,295.50	0.00	0.00	(335,219.00)				
Other Sources/Uses Detail					3,775,786.23	0.00		
Fund Reconciliation							1,177,660.30	957,710.73
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	81,892.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,414.59	97,368.39
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,295.50)	253,327.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							68,912.61	196,763.22
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	53,298.84		
Fund Reconciliation							1,854.84	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,722,487.39		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,295.50	(3,295.50)	335,219.00	(335,219.00)	3,775,786.23	3,775,786.23	1,251,842.34	1,251,842.34