

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G

53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	



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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	114,912,913.11	7,092,786.00	122,005,699.11	120,621,469.00	7,009,043.00	127,630,512.00	4.6%
2) Federal Revenue		8100-8299	0.00	17,893,882.18	17,893,882.18	0.00	32,220,404.00	32,220,404.00	80.1%
3) Other State Revenue		8300-8599	3,960,597.33	57,998,711.16	61,959,308.49	4,769,458.00	27,346,492.00	32,115,950.00	-48.2%
4) Other Local Revenue		8600-8799	91,828,678.45	56,005,427.08	147,834,105.53	85,723,422.00	57,938,126.00	143,661,548.00	-2.8%
5) TOTAL, REVENUES			210,702,188.89	138,990,806.42	349,692,995.31	211,114,349.00	124,514,065.00	335,628,414.00	-4.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	30,423,004.23	21,131,625.19	51,554,629.42	33,117,773.00	26,325,424.00	59,443,197.00	15.3%
2) Classified Salaries		2000-2999	37,552,608.18	25,478,504.26	63,031,112.44	41,861,720.00	28,198,750.00	70,060,470.00	11.2%
3) Employee Benefits		3000-3999	31,515,428.06	27,090,616.01	58,606,044.07	37,272,301.00	30,715,776.00	67,988,077.00	16.0%
4) Books and Supplies		4000-4999	3,835,411.63	4,968,510.85	8,803,922.48	17,148,191.00	19,597,514.00	36,745,705.00	317.4%
5) Services and Other Operating Expenditures		5000-5999	28,131,962.08	37,060,114.33	65,192,076.41	36,206,015.00	32,357,313.00	68,563,328.00	5.2%
6) Capital Outlay		6000-6999	2,343,303.19	2,271,258.53	4,614,561.72	2,620,989.00	2,425,585.00	5,046,574.00	9.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	43,210,845.83	644,942.59	43,855,788.42	37,545,805.00	990,482.00	38,536,287.00	-12.1%
7400-7499			(13,052,471.10)	8,144,584.66	(4,907,886.44)	(14,997,627.00)	10,646,795.00	(4,350,832.00)	-11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	163,960,092.10	126,790,156.42	290,750,248.52	190,775,167.00	151,257,639.00	342,032,806.00	17.6%
9) TOTAL, EXPENDITURES			46,742,096.79	12,200,650.00	58,942,746.79	20,399,182.00	(26,743,574.00)	(6,404,392.00)	-110.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>									
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	616,586.14	980,735.00	1,597,321.14	523,330.00	980,735.00	1,504,065.00	-5.8%
2) Other Sources/Uses									
a) Sources		8930-8979	1,289,528.32	0.00	1,289,528.32	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,329,561.83	(2,329,561.83)	0.00	(11,386,873.00)	11,386,873.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,002,504.01	(3,310,296.83)	(307,792.82)	(11,910,203.00)	10,406,138.00	(1,504,065.00)	388.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance			49,744,600.80	8,890,353.17	58,634,953.97	8,428,979.00	(16,337,436.00)	(7,908,457.00)	-113.5%
a) As of July 1 - Unaudited		9791	223,017,381.32	93,923,278.53	316,940,659.85	273,325,346.39	102,813,631.70	376,138,978.09	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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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)			223,017,381.32	83,923,278.53	316,940,659.85	273,325,346.39	102,813,631.70	376,138,978.09	18.7%			
d) Other Restatements		9795	563,364.27	0.00	563,364.27	0.00	0.00	0.00	-100.0%			
e) Adjusted Beginning Balance (F1c + F1d)			223,580,745.59	83,923,278.53	317,504,024.12	273,325,346.39	102,813,631.70	376,138,978.09	18.5%			
2) Ending Balance, June 30 (E + F1e)			273,325,346.39	102,813,631.70	376,138,978.09	281,754,325.39	86,476,195.70	368,230,521.09	-2.1%			
Components of Ending Fund Balance												
a) Nonspendable												
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%			
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
b) Restricted		9740	0.00	102,813,631.70	102,813,631.70	0.00	86,488,817.27	86,488,817.27	-15.9%			
c) Committed												
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
d) Assigned												
Other Assignments		9780	118,174,739.87	0.00	118,174,739.87	63,981,641.17	0.00	63,981,641.17	-45.9%			
ACCESS LCFF / LCAP Priorities	0000	9780	42,828,528.59		42,828,528.59			0.00				
Reserve for Rancho Sonoma/ITO	0000	9780	15,000,000.00		15,000,000.00			0.00				
Mandated Costs	0000	9780	8,170,244.84		8,170,244.84			0.00				
COE LCAP Support & Approval	0000	9780	7,976,041.95		7,976,041.95			0.00				
Medical Administrative Activities (MAA)	0000	9780	5,680,051.39		5,680,051.39			0.00				
Reserve for Classroom Equipment	0000	9780	5,000,000.00		5,000,000.00			0.00				
Reserve for Workstation Improvements	0000	9780	2,750,000.00		2,750,000.00			0.00				
OCDE ERATE	0000	9780	2,555,495.65		2,555,495.65			0.00				
Reserve for Infrastructure Upgrades	0000	9780	2,500,000.00		2,500,000.00			0.00				
Reserve for Information Technology Projects	0000	9780	2,000,000.00		2,000,000.00			0.00				
Reserve for Safe & Healthy Equipment	0000	9780	1,500,000.00		1,500,000.00			0.00				
2015-16 One-Time Discretionary Funding	0000	9780	1,361,813.14		1,361,813.14			0.00				
MTSS Professional Learning Workshop	0600	9780	1,260,314.04		1,260,314.04			0.00				
Reserve for Information Technology Systems	0000	9780	1,000,000.00		1,000,000.00			0.00				
Reserve for Flooring Building D	0000	9780	1,000,000.00		1,000,000.00			0.00				
Classified School Employee Entitlement	0000	9780	862,320.36		862,320.36			0.00				
FIS V-Card District Discretionary	0000	9780	857,725.77		857,725.77			0.00				
Reserve for Various Workshop Trainings	0000	9780	851,215.35		851,215.35			0.00				

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Outdated Checks	0000	9780	815,858.36		815,858.36			0.00	
Risk Management Safety & Security Programs	0000	9780	765,659.22		765,659.22			0.00	
Reserve for Various Other Designated Programs	0000	9780	491,092.13		491,092.13			0.00	
EISS Workshop	0000	9780	443,488.38		443,488.38			0.00	
Information Technology Bi-Tech	0000	9780	409,114.22		409,114.22			0.00	
Special Education JPA	0000	9780	376,732.82		376,732.82			0.00	
Courier Services	0000	9780	290,681.36		290,681.36			0.00	
County Board Discretionary	0000	9780	250,000.00		250,000.00			0.00	
Special Schools Tier III	0000	9780	236,484.13		236,484.13			0.00	
Instructional Materials Lottery	1100	9780	10,533,443.10		10,533,443.10			0.00	
CTE/ (ROP) Instructional Materials Lottery	1100	9780	328,628.54		328,628.54			0.00	
CCPA Instructional Materials Lottery	1100	9780	79,806.53		79,806.53			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780			0.00	20,624,283.00		20,624,283.00	
COE LCAP Support & Approval	0000	9780			0.00	10,169,629.00		10,169,629.00	
Mandated Costs	0000	9780			0.00	8,824,038.00		8,824,038.00	
Medical Administrative Activities (MAA)	0000	9780			0.00	5,521,713.00		5,521,713.00	
OCDE ERATE	0000	9780			0.00	2,417,297.00		2,417,297.00	
FIS V-Card District Discretionary	0000	9780			0.00	1,144,800.00		1,144,800.00	
Reserve for Outdated Checks	0000	9780			0.00	834,075.00		834,075.00	
Various Workshop Programs	0000	9780			0.00	672,563.00		672,563.00	
Various Other Designated Programs	0000	9780			0.00	636,549.00		636,549.00	
Risk Management Safety & Security	0000	9780			0.00	492,024.00		492,024.00	
Information Technology Bi-Tech	0000	9780			0.00	323,870.00		323,870.00	
OC County Board Discretionary	0000	9780			0.00	250,000.00		250,000.00	
EISS/SEED Workshops	0000	9780			0.00	221,680.00		221,680.00	
Courier Services	0000	9780			0.00	135,256.00		135,256.00	
Instructional Materials Lottery	1100	9780			0.00	11,362,577.17		11,362,577.17	
CTE(ROP) Instructional Materials Lottery	1100	9780			0.00	328,628.00		328,628.00	
CCPA Instructional Materials Lottery	1100	9780			0.00	22,659.00		22,659.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	155,074,716.52	0.00	155,074,716.52	217,696,794.22	0.00	217,696,794.22	40.4%
Unassigned/Unappropriated Amount		9790	5,890.00	0.00	5,890.00	5,890.00	(12,621.57)	(6,731.57)	-214.3%
<b>G. ASSETS</b>									
1) Cash									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) in County Treasury		9110	294,555,593.90	118,643,755.28	413,199,349.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,332,350.00)	0.00	(8,332,350.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	343,709.46	0.00	343,709.46				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	45,006,336.65	1,286,298.66	46,292,635.31				
4) Due from Grantor Government		9290	0.00	10,835,303.36	10,835,303.36				
5) Due from Other Funds		9310	3,938,651.13	81,071.13	4,019,722.26				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	1,323,426.16	0.00	1,323,426.16				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			336,905,367.30	130,846,428.43	467,751,795.73				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	53,843,065.58	8,824,183.26	62,667,248.84				
2) Due to Grantor Governments		9590	0.00	1,117,421.24	1,117,421.24				
3) Due to Other Funds		9610	9,736,955.33	1,034,102.92	10,771,058.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	17,057,089.31	17,057,089.31				
6) TOTAL, LIABILITIES			63,580,020.91	28,032,796.73	91,612,817.64				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			273,325,346.39	102,813,631.70	376,138,978.09				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	25,780,650.00	0.00	25,780,650.00		26,864,574.00	0.00	26,864,574.00
									4.2%



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Education Protection Account State Aid - Current Year		8012	277,932.00	0.00	277,932.00	273,800.00	0.00	273,800.00	-1.5%
State Aid - Prior Years		8019	1,434,709.00	(1,028.00)	1,433,681.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	513,134.61	0.00	513,134.61	504,852.00	0.00	504,852.00	-1.6%
Timber Yield Tax		8022	.10	0.00	.10	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	115,479,517.91	0.00	115,479,517.91	121,596,144.00	0.00	121,596,144.00	5.3%
Unsecured Roll Taxes		8042	3,395,049.47	0.00	3,395,049.47	3,678,763.00	0.00	3,678,763.00	8.4%
Prior Years' Taxes		8043	1,960,767.04	0.00	1,960,767.04	2,312,637.00	0.00	2,312,637.00	17.9%
Supplemental Taxes		8044	4,842,274.58	0.00	4,842,274.58	4,509,730.00	0.00	4,509,730.00	-6.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,382,133.40	0.00	10,382,133.40	13,281,598.00	0.00	13,281,598.00	27.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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			164,066,168.11	(1,028.00)	164,065,140.11	173,022,098.00	0.00	173,022,098.00	5.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(841,250.00)		(841,250.00)	(748,720.00)		(748,720.00)	-11.0%
All Other LCFF Transfers - Current Year	All Other	8091	(181,230.00)	0.00	(181,230.00)	(273,800.00)	0.00	(273,800.00)	51.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	615,403.00	0.00	615,403.00	691,293.00	0.00	691,293.00	12.3%
Property Taxes Transfers		8097	(48,746,138.00)	7,093,814.00	(41,652,324.00)	(52,069,402.00)	7,009,043.00	(45,060,359.00)	8.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			114,912,913.11	7,092,786.00	122,005,699.11	120,621,469.00	7,009,043.00	127,630,512.00	4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	956,464.00	956,464.00	0.00	956,464.00	956,464.00	0.0%
Special Education Discretionary Grants		8182	0.00	574,813.51	574,813.51	0.00	462,623.00	462,623.00	-19.5%
Child Nutrition Programs		8220	0.00	410,966.15	410,966.15	0.00	350,000.00	350,000.00	-14.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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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	2,549,165.93	2,549,165.93	0.00	2,562,708.00	2,562,708.00	0.5%
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		2,639,788.88	2,639,788.88		3,767,686.00	3,767,686.00	42.7%
Title I, Part D, Local Delinquent Programs	3025	8290		1,088,822.90	1,088,822.90		1,345,028.00	1,345,028.00	23.5%
Title II, Part A, Supporting Effective Instruction	4035	8290		192,597.32	192,597.32		60,440.00	60,440.00	-68.6%
Title III, Part A, Immigrant Student Program	4201	8290		2,471.41	2,471.41		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		94,884.42	94,884.42		110,594.00	110,594.00	16.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3080, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		1,086,116.96	1,086,116.96		1,564,105.00	1,564,105.00	44.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	8,297,790.70	8,297,790.70	0.00	21,040,756.00	21,040,756.00	153.6%
TOTAL, FEDERAL REVENUE			0.00	17,893,882.18	17,893,882.18	0.00	32,220,404.00	32,220,404.00	80.1%
<b>OTHER STATE REVENUE</b>									
Other State Appointments									
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		(7,459.05)	(7,459.05)		0.00	0.00	-100.0%
All Other State Appointments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Appointments - 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	300,600.41	300,600.41	0.00	125,000.00	125,000.00	-58.4%
Mandated Costs Reimbursements		8550	751,133.00	0.00	751,133.00	811,591.00	0.00	811,591.00	8.0%
Lottery - Unrestricted and Instructional Materials		8550	409,563.10	221,149.01	630,712.11	795,244.00	313,532.00	1,108,776.00	75.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

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)	
State Sources		8587	0.00	13,979.18	13,979.18	0.00	19,736.00	19,736.00	41.2%
After School Education and Safety (ASES)	6010	8590		138,003.93	138,003.93		163,566.00	163,566.00	20.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		3,226,056.28	3,226,056.28		4,734,428.00	4,734,428.00	46.8%
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		1,543,620.85	1,543,620.85		1,694,975.00	1,694,975.00	9.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,799,901.23	52,564,760.55	55,364,661.78	3,162,623.00	20,296,265.00	23,457,888.00	-57.6%
TOTAL, OTHER STATE REVENUE			3,960,597.33	57,998,711.16	61,959,308.49	4,769,458.00	27,346,492.00	32,115,950.00	-48.2%
<b>OTHER LOCAL REVENUE</b>									
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	4,170,892.26	4,170,892.26	0.00	4,316,400.00	4,316,400.00	3.5%
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	194,783.66	89,526.00	284,309.66	116,885.00	100,000.00	216,885.00	-23.7%
Food Service Sales		8634	192,920.83	0.00	192,920.83	150,000.00	750.00	150,750.00	-21.9%
All Other Sales		8639	1,067.46	0.00	1,067.46	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	1,783.00	0.00	1,783.00	3,000.00	0.00	3,000.00	68.3%
Interest		8660	10,869,487.85	0.00	10,869,487.85	8,847,499.00	0.00	8,847,499.00	-18.6%
Net Increase (Decrease) in the Fair Value of Investments			1,707,054.00	0.00	1,707,054.00	2,282,852.00	0.00	2,282,852.00	53.7%
Fees and Contracts									

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)	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,669,643.45	39,673,432.55	50,343,076.00	10,882,090.00	42,559,025.00	53,451,115.00	6.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,457,926.17	577,106.19	5,035,032.36	4,030,300.00	434,550.00	4,464,850.00	-11.3%
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	26,141,289.62	7,201,032.40	33,342,322.02	18,898,996.00	6,500,966.00	25,399,962.00	-23.8%
Tuition		8710	36,584,643.00	4,272,227.00	40,856,870.00	39,513,000.00	4,006,048.00	43,519,048.00	6.5%
All Other Transfers In		8781-8783	1,008,079.41	0.00	1,008,079.41	988,800.00	0.00	988,800.00	-1.9%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	21,210.68	21,210.68	21,210.68	20,387.00	20,387.00	20,387.00	-3.9%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			91,828,678.45	56,005,427.06	147,834,105.53	85,723,422.00	57,938,126.00	143,661,548.00	-2.8%
TOTAL, REVENUES			210,702,188.89	138,990,806.42	349,692,995.31	211,114,349.00	124,514,065.00	335,628,414.00	-4.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,979,751.28	10,425,395.27	29,405,146.55	18,834,770.00	13,650,366.00	32,485,136.00	10.5%
Certificated Pupil Support Salaries		1200	1,135,546.67	2,623,259.46	3,758,806.13	1,688,442.00	2,849,182.00	4,537,624.00	20.7%
Certificated Supervisors' and Administrators' Salaries		1300	10,069,607.34	5,716,181.30	15,785,788.64	12,210,158.00	7,183,714.00	19,393,872.00	22.9%
Other Certificated Salaries		1900	238,098.94	2,366,789.16	2,604,888.10	384,403.00	2,642,162.00	3,026,565.00	16.2%
TOTAL, CERTIFICATED SALARIES			30,423,004.23	21,131,625.19	51,554,629.42	33,117,773.00	26,325,424.00	59,443,197.00	15.3%

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)	
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,348,839.43	10,476,048.78	12,825,888.21	2,612,966.00	11,672,826.00	14,285,794.00	11.4%
Classified Support Salaries		2200	1,489,963.29	1,479,926.44	2,969,879.73	1,813,382.00	1,738,132.00	3,551,514.00	19.6%
Classified Supervisors' and Administrators' Salaries		2300	21,542,945.24	9,504,875.71	31,047,820.95	24,626,625.00	9,122,786.00	33,749,411.00	8.7%
Clerical, Technical and Office Salaries		2400	12,009,418.78	3,952,188.40	15,961,607.18	12,663,312.00	4,662,785.00	17,326,097.00	8.5%
Other Classified Salaries		2900	160,451.44	65,464.93	225,916.37	145,435.00	1,022,219.00	1,147,554.00	408.0%
TOTAL, CLASSIFIED SALARIES			37,552,608.18	25,478,504.26	63,031,112.44	41,861,720.00	28,198,750.00	70,060,470.00	11.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,149,253.00	8,862,597.35	14,011,850.35	5,837,534.00	9,998,266.00	15,835,800.00	13.0%
PERS		3201-3202	9,217,192.78	6,443,899.31	15,661,092.09	11,127,119.00	7,109,741.00	18,236,860.00	16.4%
OASDI/Medicare/Alternative		3301-3302	1,042,235.67	769,923.97	1,812,159.64	1,180,027.00	878,565.00	2,058,592.00	13.6%
Health and Welfare Benefits		3401-3402	12,794,337.49	9,465,280.16	22,259,617.65	16,687,432.00	11,274,868.00	27,962,290.00	25.6%
Unemployment Insurance		3501-3502	341,902.48	229,289.51	571,191.99	0.00	108,663.00	108,663.00	-81.0%
Workers' Compensation		3601-3602	1,593,904.89	1,027,318.41	2,621,223.30	1,684,483.00	1,182,259.00	2,846,752.00	8.6%
OPEB, Allocated		3701-3702	242,194.82	0.00	242,194.82	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,134,406.93	292,307.30	1,426,714.23	775,706.00	183,414.00	939,120.00	-34.2%
TOTAL, EMPLOYEE BENEFITS			31,515,428.06	27,080,616.01	58,606,044.07	37,272,301.00	30,715,776.00	67,988,077.00	18.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	11,171.45	178,978.00	190,149.45	97,425.00	9,455.00	106,880.00	-43.8%
Books and Other Reference Materials		4200	86,661.44	26,947.69	113,609.13	100,838.00	29,792.00	130,630.00	15.0%
Materials and Supplies		4300	3,387,509.17	3,684,913.59	7,072,422.76	15,058,824.00	8,386,871.00	23,445,695.00	231.5%
Noncapitalized Equipment		4400	132,646.48	675,799.80	808,446.28	1,673,604.00	10,833,398.00	12,507,000.00	1,447.0%
Food		4700	217,423.09	401,871.77	619,294.86	217,500.00	338,000.00	555,500.00	-10.3%
TOTAL, BOOKS AND SUPPLIES			3,835,411.63	4,968,510.85	8,803,922.48	17,148,191.00	19,597,514.00	36,745,705.00	317.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	6,385,166.32	19,071,453.95	25,456,620.27	6,568,600.00	11,009,566.00	17,578,166.00	-30.9%
Travel and Conferences		5200	907,240.85	746,457.40	1,653,698.25	1,433,284.00	1,060,568.00	2,493,842.00	50.8%
Dues and Memberships		5300	186,428.12	12,507.76	198,935.88	237,425.00	13,741.00	251,166.00	26.3%
Insurance		5400 - 5450	429,030.00	0.00	429,030.00	450,000.00	0.00	450,000.00	4.9%
Operations and Housekeeping Services		5500	1,079,512.62	224,073.42	1,303,586.04	1,239,049.00	211,662.00	1,450,711.00	11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,778,149.71	821,241.74	9,599,391.45	9,070,186.00	727,913.00	9,798,099.00	2.1%
Transfers of Direct Costs		5710	(603,609.42)	603,609.42	0.00	(1,567,773.00)	1,567,773.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(65,019.76)	0.00	(65,019.76)	(62,228.00)	0.00	(62,228.00)	-4.3%

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)	
Professional/Consulting Services and Operating Expenditures		5800	10,384,646.31	15,051,169.37	25,435,815.68	18,087,931.00	17,604,829.00	35,692,760.00	40.3%
Communications		5900	650,417.33	529,601.27	1,180,018.60	749,541.00	161,271.00	910,812.00	-22.8%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			28,131,962.08	37,060,114.33	65,192,076.41	36,206,015.00	32,357,313.00	68,563,328.00	5.2%
<b>CAPITAL OUTLAY</b>									
Land		6100	26,475.84	330,851.69	357,327.53	11,959.00	0.00	11,959.00	-96.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	491,757.60	3,525.00	495,283.60	551,000.00	0.00	551,000.00	11.2%
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	473,726.78	1,269,535.60	1,742,262.38	1,880,530.00	2,420,585.00	4,301,115.00	146.9%
Equipment Replacement		6500	61,814.65	668,345.24	730,159.89	177,500.00	5,000.00	182,500.00	-75.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	1,289,528.32	0.00	1,289,528.32	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			2,343,303.19	2,271,258.53	4,614,561.72	2,620,989.00	2,425,585.00	5,046,574.00	9.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	882,790.00	New
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Appointments									
To Districts or Charter Schools		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Appointments									
To Districts or Charter Schools		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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 County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	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	20,935,530.70	0.00	20,935,530.70	15,146,877.00	0.00	15,146,877.00	-27.6%
All Other Transfers Out to All Others		7299	21,489,812.11	328,942.59	21,818,754.70	22,398,928.00	107,692.00	22,506,620.00	3.2%
Debt Service									
Debt Service - Interest		7438	10,711.03	0.00	10,711.03	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	774,791.99	316,000.00	1,090,791.99	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,210,845.83	644,942.59	43,855,788.42	37,545,805.00	990,482.00	38,536,287.00	-12.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(8,144,584.66)	8,144,584.66	0.00	(10,646,795.00)	10,646,795.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(4,907,886.44)	0.00	(4,907,886.44)	(4,350,832.00)	0.00	(4,350,832.00)	-11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,052,471.10)	8,144,584.66	(4,907,886.44)	(14,997,627.00)	10,646,795.00	(4,350,832.00)	-11.4%
TOTAL, EXPENDITURES			163,960,092.10	126,790,156.42	290,750,248.52	190,775,167.00	151,257,639.00	342,032,806.00	17.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	616,586.14	0.00	616,586.14	523,330.00	0.00	523,330.00	-15.1%
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	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			616,586.14	980,735.00	1,597,321.14	523,330.00	980,735.00	1,504,065.00	-5.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

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)	
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8974	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	1,289,528.32	0.00	1,289,528.32	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,289,528.32	0.00	1,289,528.32	0.00	0.00	0.00	-100.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,857,418.00)	6,327,943.31	0.00	8,857,418.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(2,529,455.00)	(8,657,505.14)	0.00	2,529,455.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,386,873.00)	(2,329,561.83)	0.00	11,386,873.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(1,910,203.00)	(3,310,296.83)	(307,792.82)	10,406,138.00	(1,504,065.00)		388.7%



Description	Function 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	114,912,913.11	7,092,786.00	122,005,699.11	120,621,468.00	7,009,043.00	127,630,512.00	4.6%
2) Federal Revenue		8100-8299	0.00	17,893,882.18	17,893,882.18	0.00	32,220,404.00	32,220,404.00	80.1%
3) Other State Revenue		8300-8599	3,960,597.33	57,998,711.16	61,959,308.49	4,769,458.00	27,346,482.00	32,115,950.00	-48.2%
4) Other Local Revenue		8600-8799	91,828,678.45	56,005,427.08	147,834,105.53	85,723,422.00	57,938,126.00	143,661,548.00	-2.8%
5) TOTAL, REVENUES			210,702,188.89	138,990,806.42	349,692,995.31	211,114,349.00	124,514,065.00	335,628,414.00	-4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		32,969,730.06	35,974,743.52	68,944,473.58	36,267,314.00	50,529,343.00	86,796,657.00	25.9%
2) Instruction - Related Services	2000-2999		41,179,411.09	68,367,795.75	109,547,206.84	56,146,303.00	73,705,229.00	129,865,632.00	18.5%
3) Pupil Services	3000-3999		10,449,820.50	11,317,250.42	21,767,070.92	14,144,118.00	12,491,234.00	26,635,352.00	22.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		23,494,014.44	8,264,660.99	31,758,675.43	31,987,086.00	10,674,595.00	42,661,681.00	34.3%
8) Plant Services	8000-8999		12,656,270.18	2,220,763.15	14,877,033.33	14,684,541.00	2,862,756.00	17,547,297.00	17.9%
9) Other Outgo	9000-9999	Except 7600-7699	43,210,845.83	644,942.59	43,855,788.42	37,545,805.00	990,482.00	38,536,287.00	-12.1%
10) TOTAL, EXPENDITURES			163,960,092.10	126,790,156.42	290,750,248.52	190,775,167.00	151,257,639.00	342,032,806.00	17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			46,742,096.79	12,200,650.00	58,942,746.79	20,339,182.00	(26,743,574.00)	(6,404,392.00)	-110.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In									
		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7600-7629	616,586.14	980,735.00	1,597,321.14	523,330.00	980,735.00	1,504,065.00	-5.9%
2) Other Sources/Uses									
a) Sources									
		8930-8979	1,289,528.32	0.00	1,289,528.32	0.00	0.00	0.00	-100.0%
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions									
		8980-8999	2,329,561.83	(2,329,561.83)	0.00	(1,386,873.00)	11,386,873.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES									
			3,002,504.01	(3,310,286.83)	(307,782.82)	(11,910,203.00)	10,406,138.00	(1,504,065.00)	368.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			49,744,600.80	8,890,353.17	58,634,953.97	6,428,979.00	(16,337,436.00)	(7,908,457.00)	-113.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
			223,017,381.32	93,923,276.53	316,940,657.85	273,325,346.39	102,813,631.70	376,139,978.09	18.7%
a) As of July 1 - Unaudited									

Description	Function 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)	
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)			223,017,381.32	93,923,278.53	316,940,659.85	273,325,346.39	102,813,631.70	376,138,978.09	18.7%
d) Other Restatements		9795	563,364.27	0.00	563,364.27	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,580,745.59	93,923,278.53	317,504,024.12	273,325,346.39	102,813,631.70	376,138,978.09	18.5%
2) Ending Balance, June 30 (E + F1e)			273,325,346.39	102,813,631.70	376,138,978.09	281,754,325.39	86,476,195.70	368,230,521.09	-2.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	102,813,631.70	102,813,631.70	0.00	86,488,817.27	86,488,817.27	-15.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	118,174,739.87	0.00	118,174,739.87	63,981,641.17	0.00	63,981,641.17	-45.9%
ACCESS LCFF / LCAP Priorities	0000	9780	42,828,528.59		42,828,528.59			0.00	
Reserve for Rancho Sonado/ITO	0000	9780	15,000,000.00		15,000,000.00			0.00	
Mandated Costs	0000	9780	8,170,244.84		8,170,244.84			0.00	
COE LCAP Support & Approval	0000	9780	7,976,041.95		7,976,041.95			0.00	
Medical Administrative Activities (MAA)	0000	9780	5,680,051.39		5,680,051.39			0.00	
Reserve for Classroom Equipment	0000	9780	5,000,000.00		5,000,000.00			0.00	
Reserve for Workstation Improvements	0000	9780	2,750,000.00		2,750,000.00			0.00	
OCDE ERATE	0000	9780	2,555,495.65		2,555,495.65			0.00	
Reserve for Infrastructure Upgrades	0000	9780	2,500,000.00		2,500,000.00			0.00	
Reserve for Information Technology Projects	0000	9780	2,000,000.00		2,000,000.00			0.00	
Reserve for Safe & Healthy Equipment	0000	9780	1,500,000.00		1,500,000.00			0.00	
2015-16 One-Time Discretionary Funding	0000	9780	1,361,813.14		1,361,813.14			0.00	
MTSS Professional Learning Workshop	0000	9780	1,260,314.04		1,260,314.04			0.00	
Reserve for Information Technology Systems	0000	9780	1,000,000.00		1,000,000.00			0.00	
Reserve for Flooring Building D	0000	9780	1,000,000.00		1,000,000.00			0.00	
Classified School Employee Entitlement	0000	9780	862,320.36		862,320.36			0.00	
FIS V-Card District Discretionary	0000	9780	857,725.77		857,725.77			0.00	

Description	Function 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)	
Reserve for Various Workshop Trainings	0000	9780	851,215.35		851,215.35			0.00	
Reserve for Outdated Checks	0000	9780	815,858.36		815,858.36			0.00	
Risk Management Safety & Security	0000	9780	765,659.22		765,659.22			0.00	
Reserve for Various Other Designated Programs	0000	9780	491,092.13		491,092.13			0.00	
EISS Workshop	0000	9780	443,488.38		443,488.38			0.00	
Information Technology Bi-Tech	0000	9780	409,114.22		409,114.22			0.00	
Special Education JPA	0000	9780	376,732.82		376,732.82			0.00	
Courier Services	0000	9780	290,681.36		290,681.36			0.00	
County Board Discretionary	0000	9780	250,000.00		250,000.00			0.00	
Special Schools Tier III	0000	9780	236,484.13		236,484.13			0.00	
Instructional Materials Lottery	1100	9780	10,533,443.10		10,533,443.10			0.00	
CTE/ (ROP) Instructional Materials Lottery	1100	9780	328,628.54		328,628.54			0.00	
CCPA Instructional Materials Lottery	1100	9780	79,806.53		79,806.53			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780				20,624,283.00		20,624,283.00	
COE LCAP Support & Approval	0000	9780				10,169,629.00		10,169,629.00	
Mandated Costs	0000	9780				8,824,038.00		8,824,038.00	
Medical Administrative Activities (MAA)	0000	9780				5,521,713.00		5,521,713.00	
OCDE ERATE	0000	9780				2,417,297.00		2,417,297.00	
FIS V-Card District Discretionary	0000	9780				1,144,800.00		1,144,800.00	
Reserve for Outdated Checks	0000	9780				834,075.00		834,075.00	
Various Workshop Programs	0000	9780				672,563.00		672,563.00	
Various Other Designated Programs	0000	9780				636,549.00		636,549.00	
Risk Management Safety & Security	0000	9780				492,024.00		492,024.00	
Information Technology Bi-Tech	0000	9780				323,870.00		323,870.00	
OC County Board Discretionary	0000	9780				250,000.00		250,000.00	
EISS/SEED Workshops	0000	9780				221,680.00		221,680.00	
Courier Services	0000	9780				135,256.00		135,256.00	
Instructional Materials Lottery	1100	9780				11,362,577.17		11,362,577.17	
CTE/ (ROP) Instructional Materials Lottery	1100	9780				328,628.00		328,628.00	
CCPA Instructional Materials Lottery	1100	9780				22,659.00		22,659.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9799	155,074,716.52	0.00	155,074,716.52	217,696,794.22	0.00	217,696,794.22	40.4%
Unassigned/Unappropriated Amount		9790	5,890.00	0.00	5,890.00	5,890.00	(12,621.57)	(6,731.57)	-214.3%

Unaudited Actuals  
 County School Service Fund  
 Exhibit: Restricted Balance Detail

30 10306 0000000  
 Form 01  
 D8ASHWN9CF(2022-23)

Orange County Department of Education  
 Orange County

Resource	Description	2022-23	
		Unaudited Actuals	2023-24 Budget
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	21,994.95	21,994.95
6211	Literacy Coaches and Reading Specialists Grant Program	893,459.56	734,945.56
6266	Educator Effectiveness, FY 2021-22	2,217,228.36	1,578,763.36
6300	Lottery : Instructional Materials	3,082,336.28	3,298,101.28
6331	CA Community Schools Partnership Act - Planning Grant	98,863.31	2,923.31
6333	CA Community Schools Partnership Act - Coordination Grant	343,316.43	0.00
6355	Direct Support Professional Training Program	12,940.57	12,940.57
6371	CalWORKs for ROCP or Adult Education	41.18	41.18
6500	Special Education	1,597,921.29	1,607,954.29
6546	Mental Health-Related Services	75,831.63	75,831.63
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,392,762.00	496,867.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	158,495.00	158,495.00
7085	Learning Communities for School Success Program	65,026.73	12,300.73
7311	Classified School Employee Professional Development Block Grant	124,416.65	113,484.65
7388	SB 117 COVID-19 LEA Response Funds	116,159.96	116,159.96
7412	A-G Access/Success Grant	251,045.95	139,247.95
7413	A-G Learning Loss Mitigation Grant	100,701.61	49,612.61
7425	Expanded Learning Opportunities (ELO) Grant	1,430,594.69	438,742.69
7435	Learning Recovery Emergency Block Grant	5,280,849.94	2,890,244.94
7810	Other Restricted State	34,049,359.91	22,818,648.91
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	36,149,907.17	40,908,227.17
9010	Other Restricted Local	15,340,378.53	11,012,289.53
Total, Restricted Balance		102,813,631.70	96,488,817.27

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	41,652,324.00	45,060,359.00	8.2%
2) Federal Revenue		8100-8299	8,886,196.22	8,033,122.00	-9.6%
3) Other State Revenue		8300-8599	2,966,750.20	328,942.00	-88.9%
4) Other Local Revenue		8600-8799	352,881.28	370,833.00	5.1%
5) TOTAL, REVENUES			53,858,161.70	53,793,256.00	-0.1%
<b>B. EXPENDITURES</b>					
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	54,757,569.92	52,728,003.00	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,757,569.92	52,728,003.00	-3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(899,408.22)	1,065,253.00	-218.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(899,408.22)	1,065,253.00	-218.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,358,734.18	11,459,325.96	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,358,734.18	11,459,325.96	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,358,734.18	11,459,325.96	-7.3%
2) Ending Balance, June 30 (E + F1e)			11,459,325.96	12,524,578.96	8.3%
<b>Components of Ending Fund Balance</b>					
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	11,570,664.96	12,473,961.96	7.8%
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	50,617.00	New
Other Assignments	0000	9780		61,956.00	
GASB 31 Fair Market Value Adjustment	0000	9780		(11,339.00)	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(111,339.00)	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,210,986.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(111,339.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,634,468.54		
4) Due from Grantor Government		9290	10,651,004.20		
5) Due from Other Funds		9310	8,972,049.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			32,357,170.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	20,399,900.05		
2) Due to Grantor Governments		9590	35,859.12		
3) Due to Other Funds		9610	462,085.13		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,897,844.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,459,325.96		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	41,652,324.00	45,060,359.00	8.2%
TOTAL, LCFF SOURCES			41,652,324.00	45,060,359.00	8.2%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	8,886,196.22	8,033,122.00	-9.6%
TOTAL, FEDERAL REVENUE			8,886,196.22	8,033,122.00	-9.6%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	7,459.05	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,959,291.15	328,942.00	-88.9%
TOTAL, OTHER STATE REVENUE			2,966,750.20	328,942.00	-88.9%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	232,983.28	208,877.00	-10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	119,908.00	161,956.00	35.1%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			352,891.28	370,833.00	5.1%
TOTAL, REVENUES			53,866,161.70	53,793,256.00	-0.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	11,985,284.26	8,240,292.00	-31.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To Districts or Charter Schools	6500	7221	41,685,977.75	44,466,500.00	6.7%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,086,307.91	21,211.00	-98.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>54,757,569.92</b>	<b>52,728,003.00</b>	<b>-3.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>54,757,569.92</b>	<b>52,728,003.00</b>	<b>-3.7%</b>

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	41,652,324.00	45,060,359.00	8.2%
2) Federal Revenue		8100-8299	8,886,196.22	8,033,122.00	-9.6%
3) Other State Revenue		8300-8599	2,966,750.20	328,942.00	-88.9%
4) Other Local Revenue		8600-8799	352,891.28	370,833.00	5.1%
5) TOTAL, REVENUES			53,858,161.70	53,793,256.00	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	54,757,569.92	52,728,003.00	-3.7%
10) TOTAL, EXPENDITURES			54,757,569.92	52,728,003.00	-3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(899,408.22)	1,065,253.00	-218.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(899,408.22)	1,065,253.00	-218.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,358,734.18	11,459,325.96	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,358,734.18	11,459,325.96	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,358,734.18	11,459,325.96	-7.3%
2) Ending Balance, June 30 (E + F1e)			11,459,325.96	12,524,578.96	9.3%
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	11,570,664.96	12,473,961.96	7.8%
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	50,617.00	New
Other Assignments	0000	9780		61,956.00	
GASB 31 Fair Market Value Adjustment	0000	9780		(11,339.00)	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(111,339.00)	0.00	-100.0%



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6500	Special Education	7,852,416.37	8,755,713.37
6546	Mental Health-Related Services	3,718,248.59	3,718,248.59
Total, Restricted Balance		11,570,664.96	12,473,961.96



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,760,983.67	16,459,054.00	-54.0%
3) Other State Revenue		8300-8599	22,709,011.15	34,153,335.00	50.4%
4) Other Local Revenue		8600-8799	803,277.50	109,289.00	-86.4%
5) TOTAL, REVENUES			59,273,272.32	50,721,678.00	-14.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	223,707.93	347,521.00	55.3%
2) Classified Salaries		2000-2999	3,598,920.55	3,948,883.00	9.7%
3) Employee Benefits		3000-3999	2,012,007.46	2,861,088.00	42.2%
4) Books and Supplies		4000-4999	193,409.62	756,418.00	291.1%
5) Services and Other Operating Expenditures		5000-5999	47,343,836.49	39,071,997.00	-17.5%
6) Capital Outlay		6000-6999	609,250.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,907,866.44	4,350,832.00	-11.4%
9) TOTAL, EXPENDITURES			58,889,018.49	51,336,739.00	-12.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			384,253.83	(615,061.00)	-260.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	616,586.14	523,330.00	-15.1%
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			616,586.14	523,330.00	-15.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000,839.97	(91,731.00)	-109.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(171,036.52)	829,803.45	-585.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(171,036.52)	829,803.45	-585.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(171,036.52)	829,803.45	-585.2%
2) Ending Balance, June 30 (E + F1e)			829,803.45	738,072.45	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,149,659.97	1,149,659.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(319,856.52)	(411,587.52)	28.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	30,363,508.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(319,821.00)		
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	4,862.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	114,007.84		
4) Due from Grantor Government		9290	22,934,471.65		
5) Due from Other Funds		9310	677,825.02		
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			53,774,853.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	11,451,223.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,562,603.42		
4) Current Loans		9640			
5) Unearned Revenue		9650	37,931,223.70		
6) TOTAL, LIABILITIES			52,945,050.26		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			829,803.45		
<b>FEDERAL REVENUE</b>					
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	35,760,983.67	16,459,054.00	-54.0%
TOTAL, FEDERAL REVENUE			35,760,983.67	16,459,054.00	-54.0%
<b>OTHER STATE REVENUE</b>					
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,709,011.15	34,153,335.00	50.4%
TOTAL, OTHER STATE REVENUE			22,709,011.15	34,153,335.00	50.4%
<b>OTHER LOCAL REVENUE</b>					
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	951,969.50	201,020.00	-78.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(148,820.00)	(91,731.00)	-38.4%
Fees and Contracts					
Child Development Parent Fees		8673	128.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			803,277.50	109,289.00	-86.4%
TOTAL, REVENUES			59,273,272.32	50,721,678.00	-14.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	223,507.93	347,371.00	55.4%
Other Certificated Salaries		1900	200.00	150.00	-25.0%
TOTAL, CERTIFICATED SALARIES			223,707.93	347,521.00	55.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

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	1,462,173.88	1,622,189.00	10.9%
Clerical, Technical and Office Salaries		2400	2,133,379.42	2,316,656.00	8.6%
Other Classified Salaries		2900	3,367.25	10,038.00	198.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,598,920.55</b>	<b>3,948,883.00</b>	<b>9.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,313.76	70,665.00	158.7%
PERS		3201-3202	931,332.43	1,203,862.00	29.3%
OASDI/Medicare/Alternative		3301-3302	58,430.78	68,606.00	17.4%
Health and Welfare Benefits		3401-3402	885,147.16	1,393,154.00	57.4%
Unemployment Insurance		3501-3502	18,994.45	9,295.00	-51.1%
Workers' Compensation		3601-3602	84,098.00	100,441.00	19.4%
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	6,690.88	15,065.00	125.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,012,007.46</b>	<b>2,861,088.00</b>	<b>42.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,176.50	1,500.00	-31.1%
Materials and Supplies		4300	191,233.12	754,918.00	294.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>193,409.62</b>	<b>756,418.00</b>	<b>291.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	31,517.76	46,483.00	47.5%
Dues and Memberships		5300	5,258.00	5,165.00	-1.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	264,922.61	168,526.00	-36.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,019.76	62,228.00	-4.3%
Professional/Consulting Services and Operating Expenditures		5800	46,975,750.00	38,787,243.00	-17.4%
Communications		5900	1,368.36	2,352.00	71.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>47,343,836.49</b>	<b>39,071,997.00</b>	<b>-17.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	609,250.00	0.00	-100.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>609,250.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	4,907,886.44	4,350,832.00	-11.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>4,907,886.44</b>	<b>4,350,832.00</b>	<b>-11.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>58,889,018.49</b>	<b>51,336,739.00</b>	<b>-12.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	616,586.14	523,330.00	-15.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>616,586.14</b>	<b>523,330.00</b>	<b>-15.1%</b>

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>616,586.14</b>	<b>523,330.00</b>	<b>-15.1%</b>

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,760,983.67	16,459,054.00	-54.0%
3) Other State Revenue		8300-8599	22,709,011.15	34,153,335.00	50.4%
4) Other Local Revenue		8600-8799	803,277.50	109,289.00	-86.4%
5) TOTAL, REVENUES			59,273,272.32	50,721,678.00	-14.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		45,115,803.99	33,675,745.00	-25.4%
2) Instruction - Related Services	2000-2999		8,146,890.66	13,199,262.00	62.0%
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		4,907,886.44	4,350,832.00	-11.4%
8) Plant Services	8000-8999		718,437.40	110,900.00	-84.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			58,889,018.49	51,338,739.00	-12.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			384,253.83	(615,061.00)	-260.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	616,586.14	523,330.00	-15.1%
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			616,586.14	523,330.00	-15.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000,839.97	(91,731.00)	-109.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(171,036.52)	829,803.45	-585.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(171,036.52)	829,803.45	-585.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(171,036.52)	829,803.45	-585.2%
2) Ending Balance, June 30 (E + F1e)					
			829,803.45	738,072.45	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,149,659.97	1,149,659.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(319,856.52)	(411,587.52)	28.7%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	1,149,659.97	1,149,659.97
Total, Restricted Balance		1,149,659.97	1,149,659.97



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	954,340.99	939,876.00	-1.5%
5) TOTAL, REVENUES			1,976,860.99	1,962,396.00	-0.7%
<b>B. EXPENDITURES</b>					
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	5,000.00	New
5) Services and Other Operating Expenditures		5000-5999	572,835.21	1,873,000.00	227.0%
6) Capital Outlay		6000-6999	753,506.00	3,282,000.00	335.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,326,341.21	5,160,000.00	289.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			650,519.78	(3,197,604.00)	-591.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	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			980,735.00	980,735.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,631,254.78	(2,216,869.00)	-235.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9781	32,038,994.24	33,670,249.02	5.1%
b) Audit Adjustments		9783	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,038,994.24	33,670,249.02	5.1%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,038,994.24	33,670,249.02	5.1%
2) Ending Balance, June 30 (E + F1e)					
			33,670,249.02	31,453,380.02	-6.6%
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					
			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	26,314,253.37	24,509,056.02	-6.9%
d) Assigned					
Other Assignments		9780	7,355,985.65	6,944,324.00	-5.6%
Deferred Maintenance	0000	9780	7,660,101.65		
GASB 31 Fair Market Value Adjustment	0000	9780	(504,106.00)		
Deferred Maintenance	0000	9780		6,944,324.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
			0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
			0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	33,027,973.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(328,009.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	99,221.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	980,735.00		
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			33,779,921.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	109,672.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			109,672.42		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			33,670,249.02		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	778,243.99	674,260.00	-13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	176,097.00	265,616.00	50.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			954,340.99	939,876.00	-1.5%
TOTAL, REVENUES			1,976,860.99	1,962,396.00	-0.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400,842.89	1,425,000.00	255.5%
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	171,992.32	448,000.00	160.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			572,835.21	1,873,000.00	227.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	200,000.00	New
Buildings and Improvements of Buildings		6200	753,506.00	3,082,000.00	309.0%
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			753,506.00	3,282,000.00	335.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,326,341.21	5,160,000.00	289.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			980,735.00	980,735.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	954,340.99	939,876.00	-1.5%
5) TOTAL, REVENUES			1,976,860.99	1,962,396.00	-0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,326,341.21	5,160,000.00	289.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,326,341.21	5,160,000.00	289.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			650,519.78	(3,197,604.00)	-591.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8879	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			980,735.00	980,735.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,631,254.78	(2,216,869.00)	-235.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,038,994.24	33,670,249.02	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,038,994.24	33,670,249.02	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,038,994.24	33,670,249.02	5.1%
2) Ending Balance, June 30 (E + F1e)			33,670,249.02	31,453,380.02	-6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	26,314,253.37	24,509,056.02	-6.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,355,995.65	6,944,324.00	-5.6%
Deferred Maintenance	0000	9780	7,860,101.65		
GASB 31 Fair Market Value Adjustment	0000	9780	(504,106.00)		
Deferred Maintenance	0000	9780		6,944,324.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	813,372.20	773,968.00	-4.8%
5) TOTAL, REVENUES			813,372.20	773,968.00	-4.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			813,372.20	773,968.00	-4.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			813,372.20	773,968.00	-4.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,791,156.71	26,604,528.91	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,791,156.71	26,604,528.91	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,791,156.71	26,604,528.91	3.2%
2) Ending Balance, June 30 (E + F1e)			26,604,528.91	27,378,486.91	2.9%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,856,563.00	4,274,297.00	10.8%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(417,734.00)		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9788	22,747,965.91	23,104,189.91	1.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	26,788,394.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(266,042.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	82,176.64		
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			26,604,528.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			26,604,528.91		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	661,680.20	561,874.00	-15.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	151,692.00	212,094.00	39.8%
TOTAL, OTHER LOCAL REVENUE			813,372.20	773,968.00	-4.8%
TOTAL, REVENUES			813,372.20	773,968.00	-4.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	813,372.20	773,968.00	-4.8%
5) TOTAL, REVENUES			813,372.20	773,968.00	-4.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			813,372.20	773,968.00	-4.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			813,372.20	773,968.00	-4.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,791,156.71	26,604,528.91	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,791,156.71	26,604,528.91	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,791,156.71	26,604,528.91	3.2%
2) Ending Balance, June 30 (E + F1e)			26,604,528.91	27,378,496.91	2.9%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,856,563.00	4,274,297.00	10.8%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(417,734.00)		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	22,747,965.91	23,104,199.91	1.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,084,689.56	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,207.19	43,826.00	-16.1%
5) TOTAL, REVENUES			3,146,896.75	43,826.00	-98.6%
<b>B. EXPENDITURES</b>					
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	11,234.02	25,000.00	122.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	332,811.38	150,000.00	-54.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			344,045.40	175,000.00	-49.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,802,851.35	(131,174.00)	-104.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,802,851.35	(131,174.00)	-104.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,620.19	3,160,471.54	783.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,620.19	3,160,471.54	783.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,620.19	3,160,471.54	783.8%
2) Ending Balance, June 30 (E + F1e)			3,160,471.54	3,029,297.54	-4.2%
<b>Components of Ending Fund Balance</b>					
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	3,192,075.54	3,065,764.54	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(31,604.00)	(36,467.00)	15.4%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,182,313.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(31,604.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,762.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,160,471.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,160,471.54		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,094,689.56	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,094,689.56	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	64,246.19	48,689.00	-24.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(12,039.00)	(4,863.00)	-59.6%
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			52,207.19	43,826.00	-16.1%
TOTAL, REVENUES			3,146,896.75	43,826.00	-98.6%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,234.02	25,000.00	122.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,234.02</b>	<b>25,000.00</b>	<b>122.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	43,253.26	150,000.00	246.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	656.00	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	288,902.12	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>332,811.38</b>	<b>150,000.00</b>	<b>-54.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>344,045.40</b>	<b>175,000.00</b>	<b>-49.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,094,689.56	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,207.19	43,826.00	-16.1%
5) TOTAL, REVENUES			3,146,896.75	43,826.00	-98.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		344,045.40	175,000.00	-49.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			344,045.40	175,000.00	-49.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,802,851.35	(131,174.00)	-104.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,802,851.35	(131,174.00)	-104.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,620.19	3,160,471.54	783.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,620.19	3,160,471.54	783.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,620.19	3,160,471.54	783.8%
2) Ending Balance, June 30 (E + F1e)			3,160,471.54	3,029,297.54	-4.2%
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	3,192,075.54	3,065,764.54	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(31,604.00)	(36,467.00)	15.4%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
7710	State School Facilities Projects	3,192,075.54	3,065,764.54
Total, Restricted Balance		3,192,075.54	3,065,764.54



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,132,623.67	2,648,208.00	133.8%
5) TOTAL, REVENUES			1,132,623.67	2,648,208.00	133.8%
<b>B. EXPENDITURES</b>					
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	13,221.88	17,000.00	28.6%
5) Services and Other Operating Expenditures		5000-5999	741,146.68	1,091,115.00	47.2%
6) Capital Outlay		6000-6999	0.00	355,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			754,368.56	1,463,115.00	94.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			378,255.11	1,185,093.00	213.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,374,666.00	1,372,574.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	1,505,418.06	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			130,752.06	(1,372,574.00)	-1,149.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			509,007.17	(187,481.00)	-136.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,648,708.63	3,231,256.80	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,648,708.63	3,231,256.80	22.0%
d) Other Restatements		9795	73,541.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,722,249.63	3,231,256.80	18.7%
2) Ending Balance, June 30 (E + F1e)			3,231,256.80	3,043,775.80	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Esplanade Operational	0000	9780	3,231,256.80	3,043,775.80	-5.8%
GASB 31 Fair Market Value Adjustment	0000	9780	(21,593.00)		
Esplanade Operational	0000	9780		3,043,775.80	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	2,174,131.53		
		9111	(21,593.00)		
b) in Banks					
		9120	2,000.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,155,629.41		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	183,837.03		
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	1,856,049.92		
10) TOTAL, ASSETS			5,350,054.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	323,402.48		
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			323,402.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	1,795,395.61		
2) TOTAL, DEFERRED INFLOWS			1,795,395.61		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,231,256.80		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	996,149.90	2,577,867.00	158.8%
Interest		8660	125,613.03	51,848.00	-58.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,299.00	11,493.00	116.9%
Other Local Revenue					
All Other Local Revenue		8699	5,561.74	7,000.00	25.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,132,623.67	2,648,208.00	133.8%
TOTAL, REVENUES			1,132,623.67	2,648,208.00	133.8%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,221.88	17,000.00	28.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,221.88</b>	<b>17,000.00</b>	<b>28.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	270,228.43	302,000.00	11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	147,571.32	444,500.00	201.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	323,346.93	344,615.00	6.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>741,146.68</b>	<b>1,091,115.00</b>	<b>47.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	355,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>355,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>754,368.56</b>	<b>1,463,115.00</b>	<b>94.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,374,668.00	1,372,574.00	-0.2%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,374,668.00</b>	<b>1,372,574.00</b>	<b>-0.2%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	1,505,418.06	0.00	-100.0%
(c) TOTAL, SOURCES			1,505,418.06	0.00	-100.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			130,752.06	(1,372,574.00)	-1,149.8%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,132,623.67	2,648,208.00	133.8%
5) TOTAL, REVENUES			1,132,623.67	2,648,208.00	133.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		754,368.56	1,463,115.00	94.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			754,368.56	1,463,115.00	94.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			378,255.11	1,185,093.00	213.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,374,666.00	1,372,574.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	1,505,418.06	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			130,752.06	(1,372,574.00)	-1,149.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			509,007.17	(187,481.00)	-136.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,648,708.63	3,231,256.80	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,648,708.63	3,231,256.80	22.0%
d) Other Restatements		9795	73,541.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,722,249.63	3,231,256.80	18.7%
2) Ending Balance, June 30 (E + F1e)			3,231,256.80	3,043,775.80	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	3,231,256.80	3,043,775.80	-5.8%
Esplanade Operational	0000	9780	3,252,849.80		
GASB 31 Fair Market Value Adjustment	0000	9780	(21,593.00)		
Esplanade Operational	0000	9780		3,043,775.80	
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,240.55	17,609.00	-3.5%
5) TOTAL, REVENUES			18,240.55	17,609.00	-3.5%
<b>B. EXPENDITURES</b>					
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	1,374,666.00	1,372,574.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,374,666.00	1,372,574.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,356,425.45)	(1,354,965.00)	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,374,666.00	1,372,574.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,374,666.00	1,372,574.00	-0.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,240.55	17,609.00	-3.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,249,383.00	1,267,623.55	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,249,383.00	1,267,623.55	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,249,383.00	1,267,623.55	1.5%
2) Ending Balance, June 30 (E + F1e)			1,267,623.55	1,285,232.55	1.4%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,267,623.55	1,285,232.55	1.4%
Esplanade Debt Service	0000	9780	1,261,093.55		
GASB 31 Fair Market Value Adjustment	0000	9780	6,530.00		
Esplanade Debt Service	0000	9780		1,285,232.55	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	657,504.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,530.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	614,631.73		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,016.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,267,623.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,267,623.55		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	14,488.55	12,376.00	-14.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,752.00	5,233.00	39.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,240.55	17,609.00	-3.5%
TOTAL, REVENUES			18,240.55	17,609.00	-3.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	244,666.00	212,574.00	-13.1%
Other Debt Service - Principal		7439	1,130,000.00	1,160,000.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,374,666.00	1,372,574.00	-0.2%
TOTAL, EXPENDITURES			1,374,666.00	1,372,574.00	-0.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,374,666.00	1,372,574.00	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,374,666.00	1,372,574.00	-0.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,374,666.00	1,372,574.00	-0.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,240.55	17,609.00	-3.5%
5) TOTAL, REVENUES			18,240.55	17,609.00	-3.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	1,374,666.00	1,372,574.00	-0.2%
10) TOTAL, EXPENDITURES			1,374,666.00	1,372,574.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,356,425.45)	(1,354,965.00)	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,374,666.00	1,372,574.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,374,666.00	1,372,574.00	-0.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,240.55	17,609.00	-3.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,249,383.00	1,267,623.55	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,249,383.00	1,267,623.55	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,249,383.00	1,267,623.55	1.5%
2) Ending Balance, June 30 (E + F1e)			1,267,623.55	1,285,232.55	1.4%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,267,623.55	1,285,232.55	1.4%
Esplanade Debt Service	0000	9780	1,261,093.55		
GASB 31 Fair Market Value Adjustment	0000	9780	6,530.00		
Esplanade Debt Service	0000	9780		1,285,232.55	
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
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,947,043.52	2,012,985.00	3.4%
5) TOTAL, REVENUES			1,947,043.52	2,012,985.00	3.4%
<b>B. EXPENSES</b>					
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	1,285,417.78	1,401,630.00	9.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	84,307.89	90,000.00	6.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,369,725.67	1,491,630.00	8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			577,317.85	521,355.00	-9.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			577,317.85	521,355.00	-9.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,782,303.86	7,359,621.71	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,782,303.86	7,359,621.71	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,782,303.86	7,359,621.71	8.5%
2) Ending Net Position, June 30 (E + F1e)			7,359,621.71	7,880,976.71	7.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,359,621.71	7,880,976.71	7.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,398,139.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(73,473.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	203,720.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,576.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	145,414.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			7,696,377.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	336,756.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			336,756.11		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			7,359,621.71		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	181,763.43	157,103.00	-13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	38,724.00	55,882.00	44.3%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,726,556.09	1,800,000.00	4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,947,043.52	2,012,985.00	3.4%
TOTAL, REVENUES			1,947,043.52	2,012,985.00	3.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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	1,285,417.78	1,401,630.00	9.0%
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			1,285,417.78	1,401,630.00	9.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	84,307.89	90,000.00	6.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			84,307.89	90,000.00	6.8%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amorization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amorization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,369,725.67	1,491,630.00	8.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,947,043.52	2,012,985.00	3.4%
5) TOTAL, REVENUES			1,947,043.52	2,012,985.00	3.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		1,369,725.67	1,491,630.00	8.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,369,725.67	1,491,630.00	8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			577,317.85	521,355.00	-9.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			577,317.85	521,355.00	-9.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,782,303.86	7,359,621.71	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,782,303.86	7,359,621.71	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,782,303.86	7,359,621.71	8.5%
2) Ending Net Position, June 30 (E + F1e)			7,359,621.71	7,880,976.71	7.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,359,621.71	7,880,976.71	7.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



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



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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	314.46	320.91	320.91	329.00	329.00	329.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	876.34	961.76	961.76	930.00	930.00	930.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>1,190.80</b>	<b>1,282.67</b>	<b>1,282.67</b>	<b>1,259.00</b>	<b>1,259.00</b>	<b>1,259.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	2,748.16	2,300.93	2,748.16	2,747.00	2,747.00	2,747.00
b. Special Education-Special Day Class	305.84	310.86	305.84	305.84	305.84	305.84
c. Special Education-NPS/LCI	31.05	31.05	31.05	31.05	31.05	31.05
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>3,085.05</b>	<b>2,642.84</b>	<b>3,085.05</b>	<b>3,083.89</b>	<b>3,083.89</b>	<b>3,083.89</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>4,275.85</b>	<b>3,925.51</b>	<b>4,367.72</b>	<b>4,342.89</b>	<b>4,342.89</b>	<b>4,342.89</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	<b>412,237.64</b>	<b>412,264.64</b>	<b>412,264.64</b>	<b>412,239.39</b>	<b>412,239.39</b>	<b>412,239.39</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	107.09	103.95	107.09	110.00	110.00	110.00
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	107.09	103.95	107.09	110.00	110.00	110.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	107.09	103.95	107.09	110.00	110.00	110.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C6, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	107.09	103.95	107.09	110.00	110.00	110.00



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	28,641,314.57		28,641,314.57			28,641,314.57
Work in Progress	2,014,580.75		2,014,580.75	3,136,375.62	1,858,699.78	3,292,256.59
Total capital assets not being depreciated	30,655,895.32	0.00	30,655,895.32	3,136,375.62	1,858,699.78	31,933,571.16
Capital assets being depreciated:						
Land Improvements	4,511,925.09		4,511,925.09			4,511,925.09
Buildings	102,960,264.92		102,960,264.92	1,885,699.78		104,845,964.70
Equipment	22,190,559.21	(106,175.30)	22,084,383.91	2,246,085.55	229,414.38	24,101,055.08
Total capital assets being depreciated	129,662,749.22	(106,175.30)	129,556,573.92	4,131,785.33	229,414.38	133,458,944.87
Accumulated Depreciation for:						
Land Improvements	(3,906,804.33)		(3,906,804.33)	(185,771.21)		(4,092,575.54)
Buildings	(37,239,243.92)		(37,239,243.92)	(3,138,620.11)		(40,377,864.03)
Equipment	(14,295,110.39)	(3,365.91)	(14,298,476.30)	(1,655,518.37)	(229,414.38)	(15,724,580.29)
Total accumulated depreciation	(55,441,158.64)	(3,365.91)	(55,444,524.55)	(4,979,909.69)	(229,414.38)	(60,195,019.86)
Total capital assets being depreciated, net excluding lease and subscription assets	74,221,590.58	(109,541.21)	74,112,049.37	(848,124.36)	0.00	73,263,925.01
Lease Assets						
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						
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	104,877,485.90	(109,541.21)	104,767,944.69	2,288,251.26	1,858,699.78	105,197,496.17
<b>Business-Type Activities:</b>						
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						
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						
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





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
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	9.41%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$3,305,534.69
	Adjusted Appropriations Limit	\$144,199,332.86
	Appropriations Subject to Limit	\$144,199,332.86
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	9.34%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Renee Hendrick  
\_\_\_\_\_  
Name  
Associate Superintendent, Administrative Services  
\_\_\_\_\_  
Title  
(714) 966-4061  
\_\_\_\_\_  
Telephone  
rhendrick@ocde.us  
\_\_\_\_\_  
E-mail Address

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	292,394,561.92
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,181,462.79
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,775,336.03
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,101,503.02
4. Other Transfers Out	All	9200	7200-7299	42,754,285.40
5. Interfund Transfers Out	All	9300	7600-7629	1,597,321.14
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,634,225.75
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	40,856,870.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				92,719,541.34
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				183,493,557.79
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				1,386.62
B. Expenditures per ADA (Line I.E divided by Line II.A)				132,331.54

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.)	162,814,034.23	162,307.63
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)	162,814,034.23	162,307.63
B. Required effort (Line A.2 times 90%)	146,532,630.81	146,076.87
C. Current year expenditures (Line I.E and Line II.B)	183,493,557.79	132,331.54
D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then zero)	0.00	13,745.33

<p>E. MOE determination (if one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	9.41%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p> </p>	<p> </p>	<p> </p>
<p> </p>	<p> </p>	<p> </p>
<p> </p>	<p> </p>	<p> </p>
<p> </p>	<p> </p>	<p> </p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

	2021-22 Calculations			2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>								
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)									
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>									
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	16,154,236.00		16,154,236.00			16,154,236.00			16,154,236.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	109,815,143.72		109,815,143.72			109,815,143.72			128,045,096.86
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	125,969,379.72		125,969,379.72			125,969,379.72			144,199,332.86
<b>PRIOR YEAR GANN ADA</b>									
4. Program ADA (Preload/Line B3, PY column)	1,003.12		1,003.12			1,003.12			1,386.62
5. Other ADA (Preload/Line B4, PY column)	416,589.21		416,589.21			416,589.21			412,264.64
<b>PRIOR YEAR LCFF</b>									
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)									
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)									
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>									
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>									
8. Reorganizations and Other Transfers									
9. Temporary Voter Approved Increases									
10. Less: Lapses of Voter Approved Increases									
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)	0.00		0.00			0.00			0.00
12. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A11)									
13. Adjustments to Other Services Portion (Lines A11 minus A12)									
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b>									
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)									
14. Adjustments to Program ADA									
15. Adjustments to Other ADA									
<b>B. CURRENT YEAR GANN ADA</b>									
<b>Adjustments to 2021-22</b>									
<b>Adjustments to 2022-23</b>									
<b>Adjustments to 2023-23</b>									

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
CURRENT YEAR PROGRAM ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	1,282.67		1,282.67	1,282.67	(23.67)	1,259.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	103.95		103.95	110.00		110.00
3. Total Current Year ADA (Lines B1 through B2)	1,386.62	0.00	1,386.62	1,392.67	(23.67)	1,369.00
	2022-23 P2 Report			2023-24 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			412,264.64			412,239.39
	2022-23 Actual			2023-24 Budget		
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	513,134.61		513,134.61	504,852.00		504,852.00
2. Timber Yield Tax (Object 8022)	.10		.10	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	115,479,517.91		115,479,517.91	121,596,144.00		121,596,144.00
5. Unsecured Roll Taxes (Object 8042)	3,395,049.47		3,395,049.47	3,678,763.00		3,678,763.00
6. Prior Years' Taxes (Object 8043)	1,960,767.04		1,960,767.04	2,312,637.00		2,312,637.00
7. Supplemental Taxes (Object 8044)	4,842,274.58		4,842,274.58	4,509,730.00		4,509,730.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)						
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	14,553,025.66		14,553,025.66	17,597,998.00		17,597,998.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	140,743,769.37	0.00	140,743,769.37	150,200,124.00	0.00	150,200,124.00



	2022-23 Calculations		2023-24 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)				
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)				
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	140,743,769.37	140,743,769.37	150,200,124.00	150,200,124.00
EXCLUDED APPROPRIATIONS				
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)		1,870,430.78		2,127,198.00
20b. Qualified Capital Outlay Projects				
OTHER EXCLUSIONS				
21. Americans with Disabilities Act				
22. Unreimbursed Court Mandated Desegregation Costs				
23. Other Unfunded Court-ordered or Federal Mandates				
24. TOTAL EXCLUSIONS (Lines C20 through C23)		1,870,430.78		2,127,198.00
STATE AID RECEIVED (Funds 01, 09, and 62)				
25. LCFF - CY (objects 8011 and 8012)	26,058,582.00		27,138,374.00	27,138,374.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,433,681.00		0.00	0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	27,492,263.00		27,138,374.00	27,138,374.00
DATA FOR INTEREST CALCULATION				
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	349,692,995.31		335,628,414.00	335,628,414.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	12,576,541.85		12,576,541.85	12,576,541.85
D. APPROPRIATIONS LIMIT CALCULATIONS				
PRELIMINARY APPROPRIATIONS LIMIT				
1. Revised Prior Year Program Limit (Lines A1 plus A12)		16,154,236.00		16,154,236.00
2. Inflation Adjustment		1.0755		1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)		1.3823		0.9873
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)		24,015,915.45		16,657,216.23
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)		109,815,143.72		128,045,096.86
			2023-24 Budget	

	2022-23 Calculations		2023-24 Calculations	
	Entered Data/ Totals	Adjusted Data/ Totals	Entered Data/ Totals	Adjusted Data/ Totals
6. Inflation Adjustment	1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)	0.9896			0.9999
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)	116,877,882.73			133,716,926.13
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)	140,893,798.18			150,374,142.36
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>				
10. Local Revenues Excluding Interest (Line C19)	140,743,769.37			150,200,124.00
11. Preliminary State Aid Calculation				
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)	2,020,459.59			2,301,216.36
12. Local Revenues in Proceeds of Taxes				
Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])	5,325,994.27			5,936,939.71
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)	146,069,763.64			156,137,063.71
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)	0.00			0.00
14. Total Appropriations Subject to the Limit				
a. Local Revenues (Line D12b)	146,069,763.64			
b. State Subventions (Line D13)	0.00			
c. Less: Excluded Appropriations (Line C24)	1,870,430.78			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)	144,199,332.86			
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)				
	3,305,534.69			
<b>SUMMARY</b>				
16. Adjusted Appropriations Limit (Lines D9 plus D15)	144,199,332.86			150,374,142.36
17. Appropriations Subject to the Limit (Line D14d)	144,199,332.86			





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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	10,549,591.22		3,177,521.41	13,727,112.63
2. State Lottery Revenue	8560	409,563.10		221,149.01	630,712.11
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)		10,959,154.32	0.00	3,398,670.42	14,357,824.74
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
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	17,276.15		306,334.14	323,610.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		17,276.15	0.00	306,334.14	323,610.29
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	10,941,878.17	0.00	3,092,336.28	14,034,214.45
<b>D. COMMENTS:</b>					

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.



**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) 17,283,714.45
- 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) 155,573,839.23

**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) 11.11%

**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) 13,608,016.70
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 8,350,407.50

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	867,287.21
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)	596,337.54
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)	23,422,048.95
9. Carry-Forward Adjustment (Part IV, Line F)	1,412.89
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,423,461.84
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	68,813,276.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	87,351,569.29
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,744,838.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,522,833.43
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)	7,519,591.16
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)	3,285,720.75
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)	6,939,078.28
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)	5,270,393.58
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	53,366,737.05
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	250,814,039.11
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.34%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	9.34%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	23,422,048.95
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	30,476.60
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.35%) times Part III, Line B19); zero if negative	1,412.89
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.35%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	1,412.89
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	1,412.89

Approved indirect cost rate: 9.35%  
Highest rate used in any program: 9.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,414,073.05	225,715.83	9.35%
01	3025	1,189,033.29	111,174.61	9.35%
01	3182	86,473.64	8,085.28	9.35%
01	3183	232,761.46	21,763.19	9.35%
01	3212	3,299,897.08	308,540.37	9.35%
01	3213	76,513.90	7,154.04	9.35%
01	3305	91,074.78	8,515.48	9.35%
01	3308	18,017.14	1,684.58	9.35%
01	3310	1,319,620.34	123,384.47	9.35%
01	3315	41,517.00	3,881.82	9.35%
01	3345	2,222.00	207.75	9.35%
01	3385	477,018.47	44,601.21	9.35%
01	3395	14,044.98	1,313.20	9.35%
01	4035	20,126.50	1,881.82	9.35%
01	4123	157,293.89	14,706.98	9.35%
01	4127	8,127.11	759.89	9.35%
01	4201	2,260.09	211.32	9.35%
01	4203	315,296.22	29,480.20	9.35%
01	5310	687,366.15	64,268.74	9.35%
01	5630	242,759.51	22,698.01	9.35%
01	5632	273,219.34	25,546.00	9.35%
01	5810	2,226,220.20	208,151.58	9.35%
01	6010	124,374.88	11,629.05	9.35%
01	6128	183,632.86	17,169.67	9.35%
01	6211	5,981.20	559.24	9.35%
01	6266	308,026.69	28,800.50	9.35%
01	6331	74,199.08	6,937.61	9.35%
01	6333	97,561.57	9,122.00	9.35%
01	6355	688,383.94	64,363.90	9.35%
01	6371	130,949.06	12,243.74	9.35%
01	6387	1,411,633.15	131,987.70	9.35%
01	6388	5,052,765.32	472,433.56	9.35%
01	6500	42,550,327.30	3,978,297.99	9.35%
01	6536	44,701.23	4,179.55	9.35%
01	6537	103,369.98	9,665.07	9.35%
01	6546	418,311.88	39,112.16	9.35%
01	6680	119,659.48	11,188.16	9.35%
01	6685	96,116.38	8,986.88	9.35%

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

01	6690	1,007,596.18	94,210.25	9.35%
01	6695	513,188.12	47,983.08	9.35%
01	7085	119,873.30	11,208.15	9.35%
01	7311	837.65	78.33	9.35%
01	7366	1,026,941.84	96,019.06	9.35%
01	7368	490,838.09	45,893.36	9.35%
01	7412	22,927.34	2,143.71	9.35%
01	7413	24,279.28	2,270.11	9.35%
01	7422	2,993.01	279.84	9.35%
01	7430	822,238.99	76,879.34	9.35%
01	7435	96,710.21	9,042.41	9.35%
01	7810	7,351,059.83	687,324.10	9.35%
01	9010	11,112,676.36	1,030,849.77	9.28%
12	5035	462,710.11	43,263.39	9.35%
12	5050	21,711,159.01	2,029,993.36	9.35%
12	5055	66,425.55	6,210.79	9.35%
12	5061	2,735,047.85	255,726.98	9.35%
12	5062	2,822,130.81	263,869.23	9.35%
12	5160	5,799,100.00	464,060.08	8.00%
12	6040	11,631,449.47	1,087,540.53	9.35%
12	6041	3,025,308.00	282,866.30	9.35%
12	6042	1,817,143.72	169,902.94	9.35%
12	6045	9,828.08	918.92	9.35%
12	6054	128,022.58	11,970.11	9.35%
12	6057	251,592.03	23,523.85	9.35%
12	6106	155,966.22	14,582.84	9.35%
12	6123	40,002.29	3,740.21	9.35%
12	6127	2,670,769.09	249,716.91	9.35%



Goal	Program/Activity	Direct Costs				Central Admin Costs (col. 3 x 5) CAC Column 4	Other Costs (Schedule C) 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				
<b>Instructional Goals</b>								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	658.49	0.00	658.49	58.60	717.09		717.09
3100	Alternative Schools	(3,684.14)	0.00	(3,684.14)	(327.68)	(4,011.82)		(4,011.82)
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	85,683,736.37	34,942,371.01	100,626,107.38	8,955,601.77	109,581,709.15		109,581,709.15
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	5,669,331.72	0.00	5,669,331.72	504,563.66	6,173,895.38		6,173,895.38
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	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
4620	Adult Correctional Education	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
4760	Bilingual	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
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	54,600,639.91	0.00	54,600,639.91	4,859,408.67	59,460,048.58		59,460,048.58
6000	Regional Occupational Ctr/Fig (ROCF/P)	1,564,666.46	0.00	1,564,666.46	139,253.42	1,703,919.88		1,703,919.88
<b>Other Goals</b>								
7110	Nonagency - Educational	1,950,205.14	0.00	1,950,205.14	173,565.90	2,123,771.04		2,123,771.04
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00		0.00
8600	Child Care and Development Services	520,546.85	0.00	520,546.85	46,328.02	566,874.87		566,874.87
8600	County Services to Districts	59,382,647.29	0.00	59,382,647.29	5,294,983.74	64,677,631.03		64,677,631.03
<b>Other Costs</b>								
---	Food Services					1,662,428.89		1,662,428.89
---	Enterprise					0.00		0.00
---	Facilities Acquisition & Construction					1,142,122.07		1,142,122.07
---	Other Outgo					45,453,109.56		45,453,109.56
<b>Other Funds ---</b>								
---	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) lines CAC, line E)		0.00	0.00	4,750,032.91	4,750,032.91		4,750,032.91
---	Indirect Cost Transfers to Other Funds (Nat of Funds 01, 09, 82, Function 7210, Object 7350)				(4,907,886.44)	(4,907,886.44)		(4,907,886.44)
---	<b>Total County School Service and Charter Schools Funds Expenditures</b>	185,389,947.91	34,942,371.01	224,311,318.92	19,805,582.37	269,058,220.21		269,058,220.21

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

Goal	Type of Program	Instructional Goals (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and 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 6000-6999)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	658.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	658.49
3100	Alternative Schools	9,593.00	0.00	0.00	(13,277.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,684.14)
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500	County Community Schools	36,574,065.14	9,647,314.03	189,409.27	8,771,010.51	2,996,964.40	0.00	0.00	0.00	2,173,980.51	5,340,986.51	85,883,738.37	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	1,696,620.31	2,590,012.06	523,167.07	225,166.80	654,363.48	0.00	0.00	0.00	0.00	0.00	5,895,351.72	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4510	Adult Independent Study Centers	0.00	0.00	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	0.00	0.00
4800	Adult Career Technical Education	0.00	0.00	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	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	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	30,085,863.68	4,143,310.48	2,505.95	3,302,881.02	8,622,711.33	6,598,147.09	0.00	0.00	1,156,293.90	469,156.46	54,600,839.91	
8000	ROCP	73.27	1,487,153.31	0.00	0.00	77,438.80	0.00	0.00	0.00	0.00	0.00	1,564,666.48	
Other Goals													
7110	Nonagency - Educational	577,212.73	1,306,801.15	0.00	0.00	0.00	0.00	0.00	0.00	39,905.11	26,596.15	1,950,205.14	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	362.96	520,163.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	520,546.65	
8900	County Services to Districts	68,944,473.58	45,143,135.48	715,062.29	12,285,763.19	13,304,161.24	6,598,147.09	0.00	0.00	11,974,955.35	4,881,723.85	5,866,731.12	189,563,947.91
<b>Total Direct Charged Costs</b>													

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form FCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	31,955,914.72	2,986,456.29	0.00	34,942,371.01
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4810	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4820	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
4800	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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
8600	County Services to Districts	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		<b>31,955,914.72</b>	<b>2,986,456.29</b>	<b>0.00</b>	<b>34,942,371.01</b>

<b>A.</b>	<b>Central Administration Costs in County School Service and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7190, Goals 0000-6999 and 9000, Objects 1000-7999)	2,383,575.66
2	External Financial Audits (Funds 01, 09, and 62, Functions 7195-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,766,925.47
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,662,967.69
5	Total Central Administration Costs in County School Service and Charter Schools Funds	24,713,468.62
<b>B.</b>	<b>Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	189,366,947.91
2	Total Allocated Costs (from Form PCR, Column 2, Total)	34,942,371.01
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	224,311,318.92
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	53,371,882.05
3	Child Care (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	53,371,882.05
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	<b>277,683,200.97</b>
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	<b>8.90%</b>



Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,662,428.99				1,662,428.99
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,142,122.07		1,142,122.07
Other Outgo (Objects 1000 - 7999)				45,453,109.56	45,453,109.56
<b>Total Other Costs</b>	<b>1,662,428.99</b>	<b>0.00</b>	<b>1,142,122.07</b>	<b>45,453,109.56</b>	<b>46,277,660.62</b>



	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)			
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	30,840,447.01	923,134.11	0.00	192,333.60	2,986,456.29	0.00			0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
<b>Instructional Goals Description</b>									
0001 Pre-Kindergarten									
1110 Regular Education, K-12									
3100 Alternative Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3500 County Community Schools	5.00	4.00		2.00	3.00				
3550 Community Day Schools									
3600 Juvenile Courts									
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
4900 Other Supplemental Education									
5000-5999 Special Education (allocated to 5001)									
6000 ROC/JP									
<b>Other Goals Description</b>									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
8600 County Services to Districts									
<b>Other Funds Description</b>									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									

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)	
- - - Cafeteria (Funds 13 & 61)	5.00	4.00	0.00	2.00	3.00	0.00
<b>C. Total Allocation Factors</b>						0.00

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: North Orange (MM)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Orange County Department of Education (MM00)			0.0%
Buena Park Elementary (MM21)			0.0%
Fullerton Elementary (MM22)			0.0%
La Habra City Elementary (MM23)			0.0%
Fullerton Joint Union High (MM24)			0.0%
Lowell Joint Elementary (MM25)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N )	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			



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 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(65,019.76)	0.00	(4,907,886.44)				
Other Sources/Uses Detail					0.00	1,597,321.14		
Fund Reconciliation							4,019,722.26	10,771,058.25
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							8,972,049.70	462,085.13
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	65,019.76	0.00	4,907,886.44	0.00				
Other Sources/Uses Detail					616,586.14	0.00		
Fund Reconciliation							677,825.02	3,562,603.42
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation							980,735.00	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
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,374,666.00		
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								



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					1,374,666.00	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							145,414.82	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>65,019.76</b>	<b>(65,019.76)</b>	<b>4,907,886.44</b>	<b>(4,907,886.44)</b>	<b>2,971,987.14</b>	<b>2,971,987.14</b>	<b>14,795,746.80</b>	<b>14,795,746.80</b>

