



SAN DIEGO UNIFIED SCHOOL DISTRICT



UNAUDITED ACTUALS FINANCIAL REPORT FISCAL YEAR 2022-23

BOARD OF EDUCATION PRESENTATION
SEPTEMBER 12, 2023



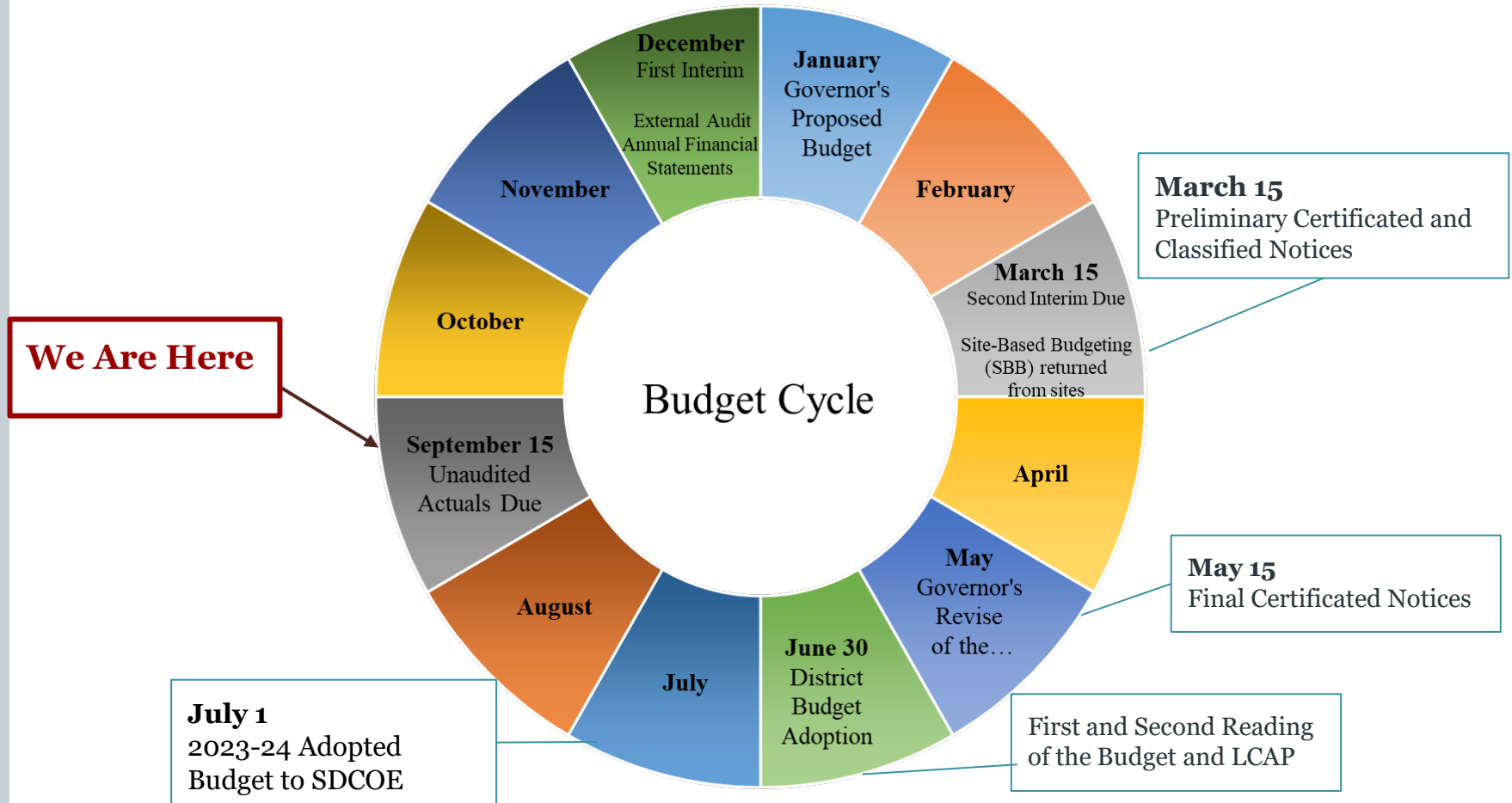
OVERVIEW



- Purpose: Brief the Board on the Unaudited Actuals for Fiscal Year 2022-23
- Recommendation: The Board Approve the 2022-23 Unaudited Actuals
 - Required by Education Code to be submitted to the County Office of Education by September 15



Budget Development Timeline





Unaudited Actuals Overview



- General Fund Unrestricted Ending Balance is higher than reflected at Budget Adoption by \$20.2 Million.
- Primarily due to:
 - Transference of Expenses
 - Reduction in the contribution to Special Education



General Fund-Unrestricted Components of Ending Fund Balance



Description	2022-23 Reserves
Ending Fund Balance – Estimated Actuals at Budget Adoption	\$142.8M
Components of Ending Fund Balance – Unaudited Actuals	\$163.0M
Difference between Estimated Actuals and Unaudited Actuals	
Due to reduction in expenditures	\$20.2M
Components of Ending Fund Balance – Unaudited Actuals	
Reserve for Projected Shortfall	\$115.3M
School Site Carryover	\$4.3M
Miscellaneous Reserves (Stores, Prepaid Expenses, Revolving Cash, Economic Uncertainties)	\$43.4M
Total	\$163.0M



Impact on District's Financial Picture



- General Fund Unrestricted (GFU) at Budget Adoption
 - Projected Shortfalls
 - 2024/25 \$128M
 - 2025/26 \$182M
- Budget Changes Since Budget Adoption
 - State Adopted Budget: \$46.4M increase (one-time funds)
 - Ending balance: \$20.2M increase
 - Potential increased costs
- Implement ongoing solutions now
 - Staff is meeting with departments and school sites to work together to identify solutions.



Impact on District's Financial Picture cont.



- General Fund Restricted (GFR) reductions in funding:
 - Title I: \$3M reduction in on-going funds
 - ELOP: \$5M reduction in on-going funds
- ESSER: \$160M eliminated expenses for 24-25
 - Budget Adoption for 23/24 assumed ESSER costs eliminated starting in 2024/25
- With the significant shortfalls in General Fund Unrestricted and General Fund Restricted, detailed budget solutions must be approved at 1st interim.



Next Steps for 22/23 Unaudited Actuals



- The District's External Auditors Will Independently Review and Audit These Financial Data to Validate:
 - Accuracy
 - Compliance with:
 - Generally Accepted Accounting Principles (GAAP)
 - Governmental Accounting Standards Board (GASB)
 - California School Accounting Manual (CSAM)
 - Funding Requirements and Regulations

- As Required by the CA Education Code, the Audited Financial Statements and External Auditor's Report Will Be Presented to the Board in December 2023



Recommended Action



Staff Recommends the Board Approve the
2022-23 Unaudited Actuals for Submission to the
San Diego County Office of Education as
Required by Law



Questions?

San Diego Unified School District
 Unaudited Actuals
 For the Fiscal Year 2022-23

TABLE OF CONTENTS

FORM	TITLE	PAGE NUMBER	
TOC	Table of Contents	1	
	CERTIFICATIONS		
CA	Unaudited Actuals Certification	3	
	FUNDS SUMMARY		
EFB	2022-23 Ending Fund Balances	5	
	FUND FORMS - Expenditures by:	(Object) Account	(Function) Program
01	General Fund	6	13
08	Student Activity Special Revenue Fund	14	19
11	Adult Education Fund	21	26
12	Child Development Fund	27	32
13	Cafeteria Special Revenue Fund	33	38
15	Pupil Transportation Equipment Fund	39	43
20	Special Reserve Fund for Post-Employment Benefits (Retiree Medical)	44	47
21	Building Fund	48	53
25	Capital Facilities Fund	54	59
35	County School Facilities Fund	60	65
40	Special Reserve Fund for Capital Outlay Projects	66	71
51	Bond Interest and Redemption Fund	72	76
67	Self-Insurance Fund	77	81

San Diego Unified School District
 Unaudited Actuals
 For the Fiscal Year 2022-23

TABLE OF CONTENTS

FORM	TITLE	PAGE NUMBER
SUPPLEMENTAL FORMS		
A	Average Daily Attendance	82
ASSET	Schedule of Capital Assets	85
CEA	Current Expense Formula/Minimum Classroom Compensation - Actuals	86
DEBT	Schedule of Long-Term Liabilities	88
GANN	Appropriations Limit Calculations	89
ICR	Indirect Cost Rate Worksheet	93
L	Lottery Report	98
ESMOE	Every Student Succeeds Act Maintenance of Effort	99
PCRAF	Program Cost Report - Allocation Factors	103
PCR	Program Cost Report	104
SIAA	Summary of Interfund Activities - Actuals	109
TECHNICAL REVIEW CHECKS (SACS)		
TRC-UA	Technical Review Checks - Unaudited Actuals	113
TRC-OB	Technical Review Checks - Budget	115

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.27%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$14,268,187.31
	Adjusted Appropriations Limit	\$983,401,911.27
	Appropriations Subject to Limit	\$983,401,911.27
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	3.00%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2023

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Roxanna Travers
Name
Financial Accounting & Data Support Manager
Title
(858) 295-6700
Telephone
roxanna.travers@sdcoe.net
E-mail Address

For School District:

W. Drew Rowlands
Name
Deputy Superintendent, Operations
Title
(619) 260-5460
Telephone
drowlands@sandi.net
E-mail Address

SAN DIEGO UNIFIED SCHOOL DISTRICT
 Financial Services Division
 Budget Development Department

September 1, 2023

Ending Fund Balances
 2022/23 Unaudited Actuals

Fund	Fund Description	Beginning Balance	Revenue	Expenses	Transfers In/ (Transfers Out)	Ending Balance
01	General Fund	\$ 216,223,396	\$ 2,120,668,087	\$ (1,902,058,455)	\$ 16,070,349	\$ 450,903,376
08	Student Activity Special Revenue Fund	6,752,129	8,974,446	(9,644,198)	-	6,082,377
11	Adult Education	793,711	1,637,060	(1,771,067)	-	659,704
12	Child Development	1,768,970	4,114,448	(4,518,041)	-	1,365,378
13	Cafeteria Spec Revenue	52,960,100	85,811,879	(71,816,680)	-	66,955,299
15	Pupil Transport Equip	9,463	419	(9,897)	-	(15)
20	Sp Resrv - Retiree Benfs	3,819,683	91,383	-	396,943	4,308,009
21	Building Fund	975,709,598	801,159,259	(626,197,542)	947,365	1,151,618,680
25	Capital Facilities Fund	91,738,926	73,353,822	(65,444,041)	(22,880,000)	76,768,707
35	County School Facilities	66,550,964	48,263,686	(59,697,021)	(5,947,365)	49,170,264
40	Resrv - Capital Projects	14,100,525	5,886,212	(2,458,718)	(1,422,292)	16,105,727
51	Bond Int & Redemptn	511,084,687	499,771,275	(523,176,886)	-	487,679,077
67	Self Insurance Fund	69,836,685	46,160,395	(45,422,505)	12,835,000	83,409,575
Total		\$ 2,011,348,837	\$ 3,695,892,372	\$ (3,312,215,052)	\$ -	\$ 2,395,026,158

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,193,326,576.67	6,920,531.00	1,200,247,107.67	1,246,291,358.00	6,500,000.00	1,252,791,358.00	4.4%
2) Federal Revenue		8100-8299	20,788,307.00	318,032,147.32	338,820,454.32	10,000,000.00	237,784,092.00	247,784,092.00	-26.9%
3) Other State Revenue		8300-8599	36,198,866.64	460,683,065.47	496,881,932.11	33,638,503.00	259,163,598.00	292,802,101.00	-41.1%
4) Other Local Revenue		8600-8799	23,226,725.34	29,833,174.84	53,059,900.18	22,076,162.00	14,321,205.00	36,397,367.00	-31.4%
5) TOTAL, REVENUES			1,273,540,475.65	815,468,918.63	2,089,009,394.28	1,312,006,023.00	517,768,895.00	1,829,774,918.00	-12.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	499,948,762.57	295,180,271.39	795,129,033.96	532,960,651.00	301,889,784.00	834,850,435.00	5.0%
2) Classified Salaries		2000-2999	125,344,657.71	159,663,453.82	285,008,111.53	145,368,368.00	175,970,325.00	321,338,693.00	12.7%
3) Employee Benefits		3000-3999	291,156,512.64	266,665,201.27	557,821,713.91	330,512,026.00	306,503,213.00	637,015,239.00	14.2%
4) Books and Supplies		4000-4999	16,216,886.99	46,754,750.03	62,971,637.02	18,058,364.00	54,497,493.00	72,555,857.00	15.2%
5) Services and Other Operating Expenditures		5000-5999	44,227,122.71	110,115,434.76	154,342,557.47	46,781,474.00	107,073,962.00	153,855,436.00	-0.3%
6) Capital Outlay		6000-6999	32,916,489.89	4,090,682.41	37,007,172.30	611,781.00	719,483.00	1,331,264.00	-96.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,622,116.81	5,584,976.21	12,207,093.02	2,738,600.00	1,335,748.00	4,074,348.00	-66.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,680,164.39)	16,251,300.41	(2,428,863.98)	(12,137,936.00)	9,976,295.00	(2,161,641.00)	-11.0%
9) TOTAL, EXPENDITURES			997,752,384.93	904,306,070.30	1,902,058,455.23	1,064,893,328.00	957,966,303.00	2,022,859,631.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			275,788,090.72	(88,837,151.67)	186,950,939.05	247,112,695.00	(440,197,408.00)	(193,084,713.00)	-203.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,427,716.61	0.00	30,427,716.61	30,513,560.00	0.00	30,513,560.00	0.3%
b) Transfers Out		7600-7629	14,357,368.00	0.00	14,357,368.00	11,681,096.00	0.00	11,681,096.00	-18.6%
2) Other Sources/Uses									
a) Sources		8930-8979	31,658,692.57	0.00	31,658,692.57	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	(278,007,819.19)	278,007,819.19	0.00	(356,739,257.00)	356,739,257.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(230,278,778.01)	278,007,819.19	47,729,041.18	(337,906,793.00)	356,739,257.00	18,832,464.00	-60.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,509,312.71	189,170,667.52	234,679,980.23	(90,794,098.00)	(83,458,151.00)	(174,252,249.00)	-174.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	117,367,527.77	98,855,867.77	216,223,395.55	163,055,590.15	287,847,785.62	450,903,375.78	108.5%
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)			117,367,527.77	98,855,867.77	216,223,395.55	163,055,590.15	287,847,785.62	450,903,375.78	108.5%
d) Other Restatements		9795	178,749.67	(178,749.67)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,546,277.44	98,677,118.10	216,223,395.55	163,055,590.15	287,847,785.62	450,903,375.78	108.5%
2) Ending Balance, June 30 (E + F1e)			163,055,590.15	287,847,785.62	450,903,375.78	72,261,492.15	204,389,634.62	276,651,126.78	-38.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	54,000.00	0.00	54,000.00	57,800.00	0.00	57,800.00	7.0%
Stores		9712	3,964,052.19	0.00	3,964,052.19	1,674,228.00	0.00	1,674,228.00	-57.8%
Prepaid Items		9713	438,680.24	0.00	438,680.24	850,000.00	0.00	850,000.00	93.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	287,847,787.18	287,847,787.18	0.00	205,018,732.18	205,018,732.18	-28.8%
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	119,636,857.72	0.00	119,636,857.72	8,757,627.00	0.00	8,757,627.00	-92.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	38,962,000.00	0.00	38,962,000.00	40,691,000.00	0.00	40,691,000.00	4.4%
Unassigned/Unappropriated Amount		9790	0.00	(1.56)	(1.55)	20,230,837.15	(629,097.56)	19,601,739.60	-1,261,373,304.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	330,804,333.55	218,530,104.98	549,334,438.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,066,394.00)	0.00	(15,066,394.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	54,000.00	0.00	54,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	13,751,322.29	51,603,349.99	65,354,672.28				
4) Due from Grantor Government		9290	7,470,534.95	115,980,057.77	123,450,592.72				
5) Due from Other Funds		9310	2,470,105.59	25,400,203.05	27,870,308.64				
6) Stores		9320	3,964,052.19	0.00	3,964,052.19				
7) Prepaid Expenditures		9330	438,680.24	0.00	438,680.24				

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)	
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	679,166.83	679,166.83				
10) TOTAL, ASSETS			343,886,634.81	412,192,882.62	756,079,517.44				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	163,740,847.59	58,266,657.85	222,007,505.44				
2) Due to Grantor Governments		9590	16,631,508.00	18,047,766.55	34,679,274.55				
3) Due to Other Funds		9610	458,689.08	5,525,032.78	5,983,721.86				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	41,856,693.24	41,856,693.24				
6) TOTAL, LIABILITIES			180,831,044.67	123,696,150.42	304,527,195.09				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	648,946.57	648,946.57				
2) TOTAL, DEFERRED INFLOWS			0.00	648,946.57	648,946.57				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			163,055,590.14	287,847,785.63	450,903,375.78				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	286,848,804.00	0.00	286,848,804.00	336,694,123.00	0.00	336,694,123.00	17.4%
Education Protection Account State Aid - Current Year		8012	19,058,084.00	0.00	19,058,084.00	18,308,418.00	0.00	18,308,418.00	-3.9%
State Aid - Prior Years		8019	7,236,114.00	0.00	7,236,114.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	4,588,049.08	0.00	4,588,049.08	4,752,343.00	0.00	4,752,343.00	3.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	890,267,329.93	0.00	890,267,329.93	912,634,590.00	0.00	912,634,590.00	2.5%
Unsecured Roll Taxes		8042	29,145,484.23	0.00	29,145,484.23	29,527,412.00	0.00	29,527,412.00	1.3%
Prior Years' Taxes		8043	(1,522,305.61)	0.00	(1,522,305.61)	(1,640,173.00)	0.00	(1,640,173.00)	7.7%
Supplemental Taxes		8044	27,347,191.83	0.00	27,347,191.83	27,951,609.00	0.00	27,951,609.00	2.2%
Education Revenue Augmentation Fund (ERAF)		8045	(2,683,832.00)	0.00	(2,683,832.00)	(2,490,460.00)	0.00	(2,490,460.00)	-7.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	88,681,234.21	0.00	88,681,234.21	78,077,853.00	0.00	78,077,853.00	-12.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,348,966,153.67	0.00	1,348,966,153.67	1,403,815,715.00	0.00	1,403,815,715.00	4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(155,639,577.00)	0.00	(155,639,577.00)	(157,524,357.00)	0.00	(157,524,357.00)	1.2%
Property Taxes Transfers		8097	0.00	6,920,531.00	6,920,531.00	0.00	6,500,000.00	6,500,000.00	-6.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,193,326,576.67	6,920,531.00	1,200,247,107.67	1,246,291,358.00	6,500,000.00	1,252,791,358.00	4.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	20,788,307.00	1,477,506.00	22,265,813.00	10,000,000.00	800,000.00	10,800,000.00	-51.5%
Special Education Entitlement		8181	0.00	19,328,392.06	19,328,392.06	0.00	19,215,000.00	19,215,000.00	-0.6%
Special Education Discretionary Grants		8182	0.00	6,952,756.01	6,952,756.01	0.00	2,251,028.00	2,251,028.00	-67.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	6,488,574.30	6,488,574.30	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		52,432,228.77	52,432,228.77		39,011,346.00	39,011,346.00	-25.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,364,649.20	2,364,649.20		4,812,985.00	4,812,985.00	103.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		3,686,334.81	3,686,334.81		3,642,830.00	3,642,830.00	-1.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		7,154,904.47	7,154,904.47		4,364,888.00	4,364,888.00	-39.0%
Career and Technical Education	3500-3599	8290		1,018,107.00	1,018,107.00		1,011,039.00	1,011,039.00	-0.7%
All Other Federal Revenue	All Other	8290	0.00	217,128,694.70	217,128,694.70	0.00	162,674,976.00	162,674,976.00	-25.1%
TOTAL, FEDERAL REVENUE			20,788,307.00	318,032,147.32	338,820,454.32	10,000,000.00	237,784,092.00	247,784,092.00	-26.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		78,695,854.00	78,695,854.00		76,333,623.00	76,333,623.00	-3.0%
Prior Years	6500	8319		(1,742,584.00)	(1,742,584.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,744,379.00	3,744,379.00	0.00	3,992,999.00	3,992,999.00	6.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(159,115.00)	(159,115.00)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	12,468,949.00	12,468,949.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	3,843,814.00	0.00	3,843,814.00	4,180,359.00	0.00	4,180,359.00	8.8%
Lottery - Unrestricted and Instructional Materials		8560	16,740,193.68	9,649,677.04	26,389,870.72	15,374,603.00	6,665,518.00	22,040,121.00	-16.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		23,809,281.35	23,809,281.35		21,579,991.00	21,579,991.00	-9.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		746,826.49	746,826.49		723,136.00	723,136.00	-3.2%
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		2,693,727.37	2,693,727.37		1,718,946.00	1,718,946.00	-36.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,614,858.96	330,776,070.22	346,390,929.18	14,083,541.00	148,149,385.00	162,232,926.00	-53.2%
TOTAL, OTHER STATE REVENUE			36,198,866.64	460,683,065.47	496,881,932.11	33,638,503.00	259,163,598.00	292,802,101.00	-41.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	179,507.68	179,507.68	0.00	110,000.00	110,000.00	-38.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,584,203.66	40,355.08	3,624,558.74	3,500,000.00	0.00	3,500,000.00	-3.4%
Interest		8660	18,707,291.21	28,379.38	18,735,670.59	11,000,000.00	0.00	11,000,000.00	-41.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,488,260.00)	0.00	(9,488,260.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,273,379.94	446,678.40	5,720,058.34	4,381,702.00	470,000.00	4,851,702.00	-15.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,150,110.53	27,791,274.69	32,941,385.22	3,194,460.00	13,066,205.00	16,260,665.00	-50.6%

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,346,979.61	1,346,979.61		675,000.00	675,000.00	-49.9%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,226,725.34	29,833,174.84	53,059,900.18	22,076,162.00	14,321,205.00	36,397,367.00	-31.4%
TOTAL, REVENUES			1,273,540,475.65	815,468,918.63	2,089,009,394.28	1,312,006,023.00	517,768,895.00	1,829,774,918.00	-12.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	400,802,835.54	241,001,273.43	641,804,108.97	419,505,824.00	253,139,527.00	672,645,351.00	4.8%
Certificated Pupil Support Salaries		1200	40,448,085.71	21,287,870.53	61,735,956.24	48,182,734.00	19,917,597.00	68,100,331.00	10.3%
Certificated Supervisors' and Administrators' Salaries		1300	49,833,829.36	17,421,902.92	67,255,732.28	54,533,736.00	13,412,958.00	67,946,694.00	1.0%
Other Certificated Salaries		1900	8,864,011.96	15,469,224.51	24,333,236.47	10,738,357.00	15,419,702.00	26,158,059.00	7.5%
TOTAL, CERTIFICATED SALARIES			499,948,762.57	295,180,271.39	795,129,033.96	532,960,651.00	301,889,784.00	834,850,435.00	5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	787,965.25	63,730,149.69	64,518,114.94	13,536,119.00	74,850,736.00	88,386,855.00	37.0%
Classified Support Salaries		2200	45,592,705.81	68,071,610.61	113,664,316.42	50,230,973.00	69,053,580.00	119,284,553.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	20,552,380.45	7,414,782.54	27,967,162.99	22,679,022.00	5,998,435.00	28,677,457.00	2.5%
Clerical, Technical and Office Salaries		2400	55,206,817.04	16,188,311.47	71,395,128.51	55,081,616.00	22,245,314.00	77,326,930.00	8.3%
Other Classified Salaries		2900	3,204,789.16	4,258,599.51	7,463,388.67	3,840,638.00	3,822,260.00	7,662,898.00	2.7%
TOTAL, CLASSIFIED SALARIES			125,344,657.71	159,663,453.82	285,008,111.53	145,368,368.00	175,970,325.00	321,338,693.00	12.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	93,108,716.51	111,524,391.32	204,633,107.83	101,795,881.00	122,969,649.00	224,765,530.00	9.8%
PERS		3201-3202	34,203,967.34	36,097,456.60	70,301,423.94	39,364,790.00	46,658,980.00	86,023,770.00	22.4%
OASDI/Medicare/Alternative		3301-3302	17,032,382.90	17,090,901.80	34,123,284.70	18,506,303.00	17,840,070.00	36,346,373.00	6.5%
Health and Welfare Benefits		3401-3402	118,878,245.08	85,903,512.48	204,781,757.56	141,924,973.00	101,121,426.00	243,046,399.00	18.7%
Unemployment Insurance		3501-3502	3,147,558.33	2,244,775.00	5,392,333.33	3,393,686.00	2,389,840.00	5,783,526.00	7.3%
Workers' Compensation		3601-3602	17,349,801.66	12,459,270.72	29,809,072.38	18,442,675.00	12,996,376.00	31,439,051.00	5.5%
OPEB, Allocated		3701-3702	2,374,533.59	819,469.54	3,194,003.13	2,286,222.00	1,831,522.00	4,117,744.00	28.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,061,307.23	525,423.81	5,586,731.04	4,797,496.00	695,350.00	5,492,846.00	-1.7%
TOTAL, EMPLOYEE BENEFITS			291,156,512.64	266,665,201.27	557,821,713.91	330,512,026.00	306,503,213.00	637,015,239.00	14.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	23,049.66	9,450,317.61	9,473,367.27	24,244.00	9,497,411.00	9,521,655.00	0.5%
Books and Other Reference Materials		4200	72,541.02	4,764,755.64	4,837,296.66	58,872.00	344,841.00	403,713.00	-91.7%
Materials and Supplies		4300	15,302,598.24	24,549,922.57	39,852,520.81	17,346,745.00	39,814,209.00	57,160,954.00	43.4%
Noncapitalized Equipment		4400	818,698.07	7,989,754.21	8,808,452.28	628,503.00	4,841,032.00	5,469,535.00	-37.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,216,886.99	46,754,750.03	62,971,637.02	18,058,364.00	54,497,493.00	72,555,857.00	15.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,457,505.43	113,428,114.12	117,885,619.55	4,808,678.00	102,480,601.00	107,289,279.00	-9.0%
Travel and Conferences		5200	577,245.69	1,325,168.47	1,902,414.16	689,840.00	1,107,884.00	1,797,724.00	-5.5%
Dues and Memberships		5300	471,369.20	23,769.06	495,138.26	401,374.00	15,228.00	416,602.00	-15.9%
Insurance		5400 - 5450	24,681.00	0.00	24,681.00	6,782.00	0.00	6,782.00	-72.5%
Operations and Housekeeping Services		5500	34,927,092.19	0.00	34,927,092.19	37,956,509.00	0.00	37,956,509.00	8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,145,129.92	282,679.92	2,427,809.84	2,584,670.00	713,064.00	3,297,734.00	35.8%
Transfers of Direct Costs		5710	(18,934,629.86)	18,934,629.86	0.00	(27,966,571.00)	27,966,571.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(251,019.02)	(38,093,596.26)	(38,344,615.28)	(636,465.00)	(31,311,126.00)	(31,947,591.00)	-16.7%
Professional/Consulting Services and Operating Expenditures		5800	18,315,084.55	14,048,048.25	32,363,132.80	24,048,368.00	5,952,851.00	30,001,219.00	-7.3%
Communications		5900	2,494,663.61	166,621.34	2,661,284.95	4,888,289.00	148,889.00	5,037,178.00	89.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,227,122.71	110,115,434.76	154,342,557.47	46,781,474.00	107,073,962.00	153,855,436.00	-0.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	920,849.73	920,849.73	0.00	5,000.00	5,000.00	-99.5%
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%

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)	
Equipment		6400	1,251,333.40	3,169,832.68	4,421,166.08	611,781.00	714,483.00	1,326,264.00	-70.0%
Equipment Replacement		6500	6,463.92	0.00	6,463.92	0.00	0.00	0.00	-100.0%
Lease Assets		6600	1,734,878.14	0.00	1,734,878.14	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	29,923,814.43	0.00	29,923,814.43	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			32,916,489.89	4,090,682.41	37,007,172.30	611,781.00	719,483.00	1,331,264.00	-96.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	12,189.00	12,189.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	35,748.00	35,748.00	New
Payments to County Offices		7142	2,318,827.00	736,731.50	3,055,558.50	2,738,600.00	1,300,000.00	4,038,600.00	32.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	296,358.50	341,564.72	637,923.22	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	4,006,931.31	4,494,490.99	8,501,422.30	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,622,116.81	5,584,976.21	12,207,093.02	2,738,600.00	1,335,748.00	4,074,348.00	-66.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(16,251,300.41)	16,251,300.41	0.00	(9,976,295.00)	9,976,295.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,428,863.98)	0.00	(2,428,863.98)	(2,161,641.00)	0.00	(2,161,641.00)	-11.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,680,164.39)	16,251,300.41	(2,428,863.98)	(12,137,936.00)	9,976,295.00	(2,161,641.00)	-11.0%
TOTAL, EXPENDITURES			997,752,384.93	904,306,070.30	1,902,058,455.23	1,064,893,328.00	957,966,303.00	2,022,859,631.00	6.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,427,716.61	0.00	30,427,716.61	30,513,560.00	0.00	30,513,560.00	0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			30,427,716.61	0.00	30,427,716.61	30,513,560.00	0.00	30,513,560.00	0.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,357,368.00	0.00	14,357,368.00	11,681,096.00	0.00	11,681,096.00	-18.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,357,368.00	0.00	14,357,368.00	11,681,096.00	0.00	11,681,096.00	-18.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	1,734,878.14	0.00	1,734,878.14	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	29,923,814.43	0.00	29,923,814.43	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			31,658,692.57	0.00	31,658,692.57	0.00	0.00	0.00	-100.0%

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)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(278,007,819.19)	278,007,819.19	0.00	(356,739,257.00)	356,739,257.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(278,007,819.19)	278,007,819.19	0.00	(356,739,257.00)	356,739,257.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(230,278,778.01)	278,007,819.19	47,729,041.18	(337,906,793.00)	356,739,257.00	18,832,464.00	-60.5%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,193,326,576.67	6,920,531.00	1,200,247,107.67	1,246,291,358.00	6,500,000.00	1,252,791,358.00	4.4%
2) Federal Revenue		8100-8299	20,788,307.00	318,032,147.32	338,820,454.32	10,000,000.00	237,784,092.00	247,784,092.00	-26.9%
3) Other State Revenue		8300-8599	36,198,866.64	460,683,065.47	496,881,932.11	33,638,503.00	259,163,598.00	292,802,101.00	-41.1%
4) Other Local Revenue		8600-8799	23,226,725.34	29,833,174.84	53,059,900.18	22,076,162.00	14,321,205.00	36,397,367.00	-31.4%
5) TOTAL, REVENUES			1,273,540,475.65	815,468,918.63	2,089,009,394.28	1,312,006,023.00	517,768,895.00	1,829,774,918.00	-12.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	577,922,909.69	611,670,764.70	1,189,593,674.39	632,350,778.00	651,688,204.00	1,284,038,982.00	7.9%
2) Instruction - Related Services		2000-2999	140,002,215.45	81,620,422.02	221,622,637.47	150,140,261.00	88,305,973.00	238,446,234.00	7.6%
3) Pupil Services		3000-3999	99,003,985.44	121,628,768.52	220,632,753.96	116,082,703.00	131,302,427.00	247,385,130.00	12.1%
4) Ancillary Services		4000-4999	5,168,670.45	1,809,604.95	6,978,275.40	4,779,550.00	1,824,919.00	6,604,469.00	-5.4%
5) Community Services		5000-5999	1,142,550.27	182,691.93	1,325,242.20	575,670.00	0.00	575,670.00	-56.6%
6) Enterprise		6000-6999	122,964.00	119,153.42	242,117.42	3,754,933.00	0.00	3,754,933.00	1,450.9%
7) General Administration		7000-7999	82,149,742.37	24,506,578.44	106,656,320.81	66,154,032.00	20,368,299.00	86,522,331.00	-18.9%
8) Plant Services		8000-8999	77,736,119.34	57,183,110.11	134,919,229.45	80,316,801.00	63,140,733.00	143,457,534.00	6.3%
9) Other Outgo		9000-9999	14,503,227.92	5,584,976.21	20,088,204.13	10,738,600.00	1,335,748.00	12,074,348.00	-39.9%
10) TOTAL, EXPENDITURES			997,752,384.93	904,306,070.30	1,902,058,455.23	1,064,893,328.00	957,966,303.00	2,022,859,631.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			275,788,090.72	(88,837,151.67)	186,950,939.05	247,112,695.00	(440,197,408.00)	(193,084,713.00)	-203.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,427,716.61	0.00	30,427,716.61	30,513,560.00	0.00	30,513,560.00	0.3%
b) Transfers Out		7600-7629	14,357,368.00	0.00	14,357,368.00	11,681,096.00	0.00	11,681,096.00	-18.6%
2) Other Sources/Uses									
a) Sources		8930-8979	31,658,692.57	0.00	31,658,692.57	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	(278,007,819.19)	278,007,819.19	0.00	(356,739,257.00)	356,739,257.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(230,278,778.01)	278,007,819.19	47,729,041.18	(337,906,793.00)	356,739,257.00	18,832,464.00	-60.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,509,312.71	189,170,667.52	234,679,980.23	(90,794,098.00)	(83,458,151.00)	(174,252,249.00)	-174.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	117,367,527.77	98,855,867.77	216,223,395.55	163,055,590.15	287,847,785.62	450,903,375.78	108.5%
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)			117,367,527.77	98,855,867.77	216,223,395.55	163,055,590.15	287,847,785.62	450,903,375.78	108.5%
d) Other Restatements		9795	178,749.67	(178,749.67)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,546,277.44	98,677,118.10	216,223,395.55	163,055,590.15	287,847,785.62	450,903,375.78	108.5%
2) Ending Balance, June 30 (E + F1e)			163,055,590.15	287,847,785.62	450,903,375.78	72,261,492.15	204,389,634.62	276,651,126.78	-38.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	54,000.00	0.00	54,000.00	57,800.00	0.00	57,800.00	7.0%
Stores		9712	3,964,052.19	0.00	3,964,052.19	1,674,228.00	0.00	1,674,228.00	-57.8%
Prepaid Items		9713	438,680.24	0.00	438,680.24	850,000.00	0.00	850,000.00	93.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	287,847,787.18	287,847,787.18	0.00	205,018,732.18	205,018,732.18	-28.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	119,636,857.72	0.00	119,636,857.72	8,757,627.00	0.00	8,757,627.00	-92.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	38,962,000.00	0.00	38,962,000.00	40,691,000.00	0.00	40,691,000.00	4.4%
Unassigned/Unappropriated Amount		9790	0.00	(1.56)	(1.55)	20,230,837.15	(629,097.56)	19,601,739.60	-1,261,373,304.4%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	31,244,212.72	19,742,884.72
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.07	.07
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	.06	.06
3385	Special Ed: IDEA Early Intervention Grants	.01	.01
3410	Department of Rehab: Workability II, Transition Partnership	.01	.01
5810	Other Restricted Federal	40,001.13	45,555.13
6211	Literacy Coaches and Reading Specialists Grant Program	4,285,785.00	4,285,785.00
6230	California Clean Energy Jobs Act	327,641.46	327,641.46
6266	Educator Effectiveness, FY 2021-22	26,417,821.85	23,754,416.85
6300	Lottery: Instructional Materials	9,455,384.17	6,347,064.17
6332	CA Community Schools Partnership Act - Implementation Grant	2,475,000.00	0.00
6385	Governor's CTE Initiative: California Partnership Academies	.02	.02
6547	Special Education Early Intervention Preschool Grant	27,168.25	6,027,168.25
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	53,884,931.00	25,344,183.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,674,112.47	1,674,112.47
7029	Child Nutrition: Food Service Staff Training Funds	465,505.02	465,505.02
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	12,468,714.29	12,468,714.29
7311	Classified School Employee Professional Development Block Grant	298,241.89	298,241.89
7338	College Readiness Block Grant	.44	.44
7388	SB 117 COVID-19 LEA Response Funds	.26	.26
7412	A-G Access/Success Grant	10,235,552.12	8,550,574.12
7413	A-G Learning Loss Mitigation Grant	1,664,568.00	1,664,568.00
7435	Learning Recovery Emergency Block Grant	101,822,842.12	62,889,158.12
7510	Low-Performing Students Block Grant	51,339.09	51,339.09
7810	Other Restricted State	776,526.60	36,890.60
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,709,146.25	7,709,146.25
9010	Other Restricted Local	22,523,292.88	23,335,782.88
Total, Restricted Balance		287,847,787.18	205,018,732.18

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,974,446.17	0.00	-100.0%
5) TOTAL, REVENUES			8,974,446.17	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,644,198.36	0.00	-100.0%
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			9,644,198.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(669,752.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(669,752.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,995,629.16	6,082,376.53	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,995,629.16	6,082,376.53	-13.1%
d) Other Restatements		9795	(243,500.44)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,752,128.72	6,082,376.53	-9.9%
2) Ending Balance, June 30 (E + F1e)			6,082,376.53	6,082,376.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,082,376.53	6,082,376.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,082,376.53		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,082,376.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,082,376.53		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	8,974,446.17	0.00	-100.0%
TOTAL, REVENUES			8,974,446.17	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	9,644,198.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,644,198.36	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,644,198.36	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,974,446.17	0.00	-100.0%
5) TOTAL, REVENUES			8,974,446.17	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		9,644,198.36	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,644,198.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(669,752.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(669,752.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,995,629.16	6,082,376.53	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,995,629.16	6,082,376.53	-13.1%
d) Other Restatements		9795	(243,500.44)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,752,128.72	6,082,376.53	-9.9%
2) Ending Balance, June 30 (E + F1e)			6,082,376.53	6,082,376.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	6,082,376.53	6,082,376.53	0.0%
c) Committed					

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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

Unaudited Actuals
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	6,082,376.53	6,082,376.53
Total, Restricted Balance		6,082,376.53	6,082,376.53

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	148,835.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,453,069.00	1,462,977.00	0.7%
4) Other Local Revenue		8600-8799	35,155.82	2,000.00	-94.3%
5) TOTAL, REVENUES			1,637,059.82	1,464,977.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	871,117.44	1,013,020.00	16.3%
2) Classified Salaries		2000-2999	204,139.26	185,271.00	-9.2%
3) Employee Benefits		3000-3999	522,414.02	680,672.00	30.3%
4) Books and Supplies		4000-4999	36,361.80	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	67,748.96	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	69,285.74	51,752.00	-25.3%
9) TOTAL, EXPENDITURES			1,771,067.22	1,930,715.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(134,007.40)	(465,738.00)	247.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(134,007.40)	(465,738.00)	247.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	793,710.91	659,703.51	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			793,710.91	659,703.51	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			793,710.91	659,703.51	-16.9%
2) Ending Balance, June 30 (E + F1e)			659,703.51	193,965.51	-70.6%
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		9740	659,703.51	194,757.78	-70.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(792.27)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	887,561.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24,208.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	17,250.81		
4) Due from Grantor Government		9290	34,395.16		
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			914,999.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	123,139.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	132,156.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			255,295.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			659,703.51		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	148,835.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			148,835.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,327,158.00	1,327,158.00	0.0%
All Other State Revenue	All Other	8590	125,911.00	135,819.00	7.9%
TOTAL, OTHER STATE REVENUE			1,453,069.00	1,462,977.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	41,037.82	2,000.00	-95.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,882.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,155.82	2,000.00	-94.3%
TOTAL, REVENUES			1,637,059.82	1,464,977.00	-10.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	607,237.94	648,199.00	6.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	100,046.92	92,521.00	-7.5%
Certificated Supervisors' and Administrators' Salaries		1300	159,161.47	163,504.00	2.7%
Other Certificated Salaries		1900	4,671.11	108,796.00	2,229.1%
TOTAL, CERTIFICATED SALARIES			871,117.44	1,013,020.00	16.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	21,167.63	90,465.00	327.4%
Classified Support Salaries		2200	226.71	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	182,744.92	94,806.00	-48.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			204,139.26	185,271.00	-9.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	227,433.16	272,707.00	19.9%
PERS		3201-3202	47,692.39	50,020.00	4.9%
OASDI/Medicare/Alternative		3301-3302	27,419.71	28,860.00	5.3%
Health and Welfare Benefits		3401-3402	180,729.12	281,882.00	56.0%
Unemployment Insurance		3501-3502	5,376.23	5,994.00	11.5%
Workers' Compensation		3601-3602	29,677.06	32,576.00	9.8%
OPEB, Allocated		3701-3702	2,597.78	6,640.00	155.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,488.57	1,993.00	33.9%
TOTAL, EMPLOYEE BENEFITS			522,414.02	680,672.00	30.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	19.40	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,718.53	0.00	-100.0%
Noncapitalized Equipment		4400	623.87	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			36,361.80	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,360.00	0.00	-100.0%
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	1,073.80	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	708.80	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	63,126.01	0.00	-100.0%
Communications		5900	1,480.35	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,748.96	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	69,285.74	51,752.00	-25.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,285.74	51,752.00	-25.3%
TOTAL, EXPENDITURES			1,771,067.22	1,930,715.00	9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	148,835.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,453,069.00	1,462,977.00	0.7%
4) Other Local Revenue		8600-8799	35,155.82	2,000.00	-94.3%
5) TOTAL, REVENUES			1,637,059.82	1,464,977.00	-10.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,046,827.62	1,182,877.00	13.0%
2) Instruction - Related Services	2000-2999		516,218.03	553,588.00	7.2%
3) Pupil Services	3000-3999		138,479.10	142,498.00	2.9%
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		69,285.74	51,752.00	-25.3%
8) Plant Services	8000-8999		256.73	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,771,067.22	1,930,715.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(134,007.40)	(465,738.00)	247.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(134,007.40)	(465,738.00)	247.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	793,710.91	659,703.51	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			793,710.91	659,703.51	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			793,710.91	659,703.51	-16.9%
2) Ending Balance, June 30 (E + F1e)			659,703.51	193,965.51	-70.6%
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		9740	659,703.51	194,757.78	-70.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(792.27)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	106,385.33	162,984.33
6391	Adult Education Program	521,544.73	0.00
9010	Other Restricted Local	31,773.45	31,773.45
Total, Restricted Balance		659,703.51	194,757.78

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,000,343.50	4,180,389.00	4.5%
4) Other Local Revenue		8600-8799	114,104.73	119,328.00	4.6%
5) TOTAL, REVENUES			4,114,448.23	4,299,717.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,096,665.53	1,796,641.00	-14.3%
2) Classified Salaries		2000-2999	677,747.58	973,060.00	43.6%
3) Employee Benefits		3000-3999	1,411,610.82	1,715,658.00	21.5%
4) Books and Supplies		4000-4999	120,394.45	297,263.00	146.9%
5) Services and Other Operating Expenditures		5000-5999	16,920.55	112,206.00	563.1%
6) Capital Outlay		6000-6999	0.00	15,000.00	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	194,701.73	165,205.00	-15.1%
9) TOTAL, EXPENDITURES			4,518,040.66	5,075,033.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(403,592.43)	(775,316.00)	92.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,592.43)	(775,316.00)	92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,768,970.28	1,365,377.85	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,768,970.28	1,365,377.85	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,768,970.28	1,365,377.85	-22.8%
2) Ending Balance, June 30 (E + F1e)			1,365,377.85	590,061.85	-56.8%
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	285.95	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,351,273.69	575,957.69	-57.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,819.34	14,105.29	2.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.13)	(1.13)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,898,576.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(106,315.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	38,387.72		
4) Due from Grantor Government		9290	1,169.00		
5) Due from Other Funds		9310	1,744,922.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	285.95		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,577,026.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	288,037.71		
2) Due to Grantor Governments		9590	1,877,381.50		
3) Due to Other Funds		9610	301,385.52		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,744,844.00		
6) TOTAL, LIABILITIES			4,211,648.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,365,377.85		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,791,206.50	3,984,888.00	5.1%
All Other State Revenue	All Other	8590	209,137.00	195,501.00	-6.5%
TOTAL, OTHER STATE REVENUE			4,000,343.50	4,180,389.00	4.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	127,985.73	119,328.00	-6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(13,881.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,104.73	119,328.00	4.6%
TOTAL, REVENUES			4,114,448.23	4,299,717.00	4.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,305,467.36	1,339,002.00	2.6%
Certificated Pupil Support Salaries		1200	231,415.65	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	425,225.99	235,047.00	-44.7%
Other Certificated Salaries		1900	134,556.53	222,592.00	65.4%
TOTAL, CERTIFICATED SALARIES			2,096,665.53	1,796,641.00	-14.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	500,085.00	763,838.00	52.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	83.22	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	177,430.86	209,222.00	17.9%
Other Classified Salaries		2900	148.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			677,747.58	973,060.00	43.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	505,767.86	483,660.00	-4.4%
PERS		3201-3202	160,881.88	262,718.00	63.3%
OASDI/Medicare/Alternative		3301-3302	93,866.79	100,502.00	7.1%
Health and Welfare Benefits		3401-3402	551,754.48	764,966.00	38.6%
Unemployment Insurance		3501-3502	13,864.05	13,857.00	-0.1%
Workers' Compensation		3601-3602	76,573.80	75,278.00	-1.7%
OPEB, Allocated		3701-3702	5,389.42	10,458.00	94.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,512.74	4,219.00	20.1%
TOTAL, EMPLOYEE BENEFITS			1,411,610.82	1,715,658.00	21.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	90,401.57	253,313.00	180.2%
Noncapitalized Equipment		4400	29,992.88	43,950.00	46.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			120,394.45	297,263.00	146.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,698.45	2,000.00	17.8%
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	3,618.89	11,227.00	210.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,483.43	21,929.00	529.5%
Professional/Consulting Services and Operating Expenditures		5800	6,994.00	63,000.00	800.8%
Communications		5900	1,125.78	14,050.00	1,148.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,920.55	112,206.00	563.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	194,701.73	165,205.00	-15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			194,701.73	165,205.00	-15.1%
TOTAL, EXPENDITURES			4,518,040.66	5,075,033.00	12.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,000,343.50	4,180,389.00	4.5%
4) Other Local Revenue		8600-8799	114,104.73	119,328.00	4.6%
5) TOTAL, REVENUES			4,114,448.23	4,299,717.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,883,410.82	3,684,185.00	27.8%
2) Instruction - Related Services	2000-2999		1,077,146.53	1,111,452.00	3.2%
3) Pupil Services	3000-3999		351,248.45	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		194,701.73	165,205.00	-15.1%
8) Plant Services	8000-8999		11,533.13	114,191.00	890.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,518,040.66	5,075,033.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(403,592.43)	(775,316.00)	92.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,592.43)	(775,316.00)	92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,768,970.28	1,365,377.85	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,768,970.28	1,365,377.85	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,768,970.28	1,365,377.85	-22.8%
2) Ending Balance, June 30 (E + F1e)			1,365,377.85	590,061.85	-56.8%
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	285.95	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,351,273.69	575,957.69	-57.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,819.34	14,105.29	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.13)	(1.13)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	.08	.08
5059	Child Development: ARP California State Preschool Program One-time Stipend	567,000.00	567,000.00
6060	Child Development: State General Child Care, Center-based	.50	.50
6130	Child Development: Center-Based Reserve Account	784,273.11	8,957.11
Total, Restricted Balance		1,351,273.69	575,957.69

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,700,597.33	52,800,000.00	-3.5%
3) Other State Revenue		8300-8599	29,092,510.66	29,500,000.00	1.4%
4) Other Local Revenue		8600-8799	2,018,771.41	1,675,000.00	-17.0%
5) TOTAL, REVENUES			85,811,879.40	83,975,000.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,845,988.31	30,240,110.00	12.6%
3) Employee Benefits		3000-3999	16,046,501.89	22,268,712.00	38.8%
4) Books and Supplies		4000-4999	24,039,532.12	26,461,000.00	10.1%
5) Services and Other Operating Expenditures		5000-5999	2,624,386.05	2,611,276.00	-0.5%
6) Capital Outlay		6000-6999	95,395.27	500,000.00	424.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,164,876.51	1,944,684.00	-10.2%
9) TOTAL, EXPENDITURES			71,816,680.15	84,025,782.00	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,995,199.25	(50,782.00)	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,995,199.25	(50,782.00)	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,960,100.17	66,955,299.42	26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,960,100.17	66,955,299.42	26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,960,100.17	66,955,299.42	26.4%
2) Ending Balance, June 30 (E + F1e)			66,955,299.42	66,904,517.42	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	100,837.90	0.00	-100.0%
Prepaid Items		9713	733.66	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	66,853,728.67	66,904,518.23	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.81)	(.81)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,479,062.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,240,450.00)		
b) in Banks		9120	5,031,760.23		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	294,810.03		
4) Due from Grantor Government		9290	24,976,922.32		
5) Due from Other Funds		9310	3,647.11		
6) Stores		9320	100,837.90		
7) Prepaid Expenditures		9330	733.66		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			74,647,323.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,121,735.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,570,289.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,692,024.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			66,955,299.42		
FEDERAL REVENUE					
Child Nutrition Programs		8220	49,927,170.33	49,300,000.00	-1.3%
Donated Food Commodities		8221	4,779,241.00	3,500,000.00	-26.8%
All Other Federal Revenue		8290	(5,814.00)	0.00	-100.0%
TOTAL, FEDERAL REVENUE			54,700,597.33	52,800,000.00	-3.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	29,091,851.66	29,500,000.00	1.4%
All Other State Revenue		8590	659.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			29,092,510.66	29,500,000.00	1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	637,987.31	700,000.00	9.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	816,398.13	225,000.00	-72.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(274,876.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	839,261.97	750,000.00	-10.6%
TOTAL, OTHER LOCAL REVENUE			2,018,771.41	1,675,000.00	-17.0%
TOTAL, REVENUES			85,811,879.40	83,975,000.00	-2.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	19,809,363.08	22,407,541.00	13.1%
Classified Supervisors' and Administrators' Salaries		2300	4,917,090.20	5,283,822.00	7.5%
Clerical, Technical and Office Salaries		2400	2,103,085.47	2,548,747.00	21.2%
Other Classified Salaries		2900	16,449.56	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			26,845,988.31	30,240,110.00	12.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,163.42	0.00	-100.0%
PERS		3201-3202	5,126,493.28	8,164,858.00	59.3%
OASDI/Medicare/Alternative		3301-3302	2,029,266.04	2,313,506.00	14.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	7,962,335.15	10,753,890.00	35.1%
Unemployment Insurance		3501-3502	133,129.04	151,227.00	13.6%
Workers' Compensation		3601-3602	740,752.57	822,192.00	11.0%
OPEB, Allocated		3701-3702	23,722.94	12,891.00	-45.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,639.45	50,148.00	75.1%
TOTAL, EMPLOYEE BENEFITS			16,046,501.89	22,268,712.00	38.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	745,640.76	749,000.00	0.5%
Noncapitalized Equipment		4400	97,297.51	201,000.00	106.6%
Food		4700	23,196,593.85	25,511,000.00	10.0%
TOTAL, BOOKS AND SUPPLIES			24,039,532.12	26,461,000.00	10.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,815.48	50,000.00	2,654.1%
Travel and Conferences		5200	14,657.34	31,000.00	111.5%
Dues and Memberships		5300	22,339.00	25,000.00	11.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	913,317.00	625,000.00	-31.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,425.18	13,100.00	141.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,285,851.34	1,253,276.00	-2.5%
Professional/Consulting Services and Operating Expenditures		5800	356,693.46	577,900.00	62.0%
Communications		5900	24,287.25	36,000.00	48.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,624,386.05	2,611,276.00	-0.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	95,395.27	500,000.00	424.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,395.27	500,000.00	424.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,164,876.51	1,944,684.00	-10.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,164,876.51	1,944,684.00	-10.2%
TOTAL, EXPENDITURES			71,816,680.15	84,025,782.00	17.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,700,597.33	52,800,000.00	-3.5%
3) Other State Revenue		8300-8599	29,092,510.66	29,500,000.00	1.4%
4) Other Local Revenue		8600-8799	2,018,771.41	1,675,000.00	-17.0%
5) TOTAL, REVENUES			85,811,879.40	83,975,000.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		64,216,132.25	76,275,734.00	18.8%
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		198,300.25	303,800.00	53.2%
7) General Administration	7000-7999		2,164,876.51	1,944,684.00	-10.2%
8) Plant Services	8000-8999		5,237,371.14	5,501,564.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			71,816,680.15	84,025,782.00	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,995,199.25	(50,782.00)	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,995,199.25	(50,782.00)	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,960,100.17	66,955,299.42	26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,960,100.17	66,955,299.42	26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,960,100.17	66,955,299.42	26.4%
2) Ending Balance, June 30 (E + F1e)			66,955,299.42	66,904,517.42	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	100,837.90	0.00	-100.0%
Prepaid Items		9713	733.66	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	66,853,728.67	66,904,518.23	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.81)	(.81)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	53,629,120.46	49,379,910.02
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	9,923,304.91	14,223,304.91
5380	Child Nutrition: School Breakfast Startup	.21	.21
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	.24	.24
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	.41	.41
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	3,269,890.00	3,269,890.00
9010	Other Restricted Local	31,412.44	31,412.44
Total, Restricted Balance		66,853,728.67	66,904,518.23

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	419.15	0.00	-100.0%
5) TOTAL, REVENUES			419.15	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,896.99	0.00	-100.0%
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			9,896.99	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,477.84)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,477.84)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,463.30	(14.54)	-100.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,463.30	(14.54)	-100.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,463.30	(14.54)	-100.2%
2) Ending Balance, June 30 (E + F1e)			(14.54)	(14.54)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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					
Unassigned/Unappropriated Amount		9790	(14.54)	(14.54)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	547.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	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			532.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	547.46		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			547.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			(14.54)		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	194.15	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	225.00	0.00	-100.0%
Other 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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			419.15	0.00	-100.0%
TOTAL, REVENUES			419.15	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,659.09	0.00	-100.0%
Noncapitalized Equipment		4400	7,237.90	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,896.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,896.99	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	419.15	0.00	-100.0%
5) TOTAL, REVENUES			419.15	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,896.99	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			9,896.99	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,477.84)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,477.84)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,463.30	(14.54)	-100.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,463.30	(14.54)	-100.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,463.30	(14.54)	-100.2%
2) Ending Balance, June 30 (E + F1e)			(14.54)	(14.54)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(14.54)	(14.54)	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,383.45	76,443.00	-16.3%
5) TOTAL, REVENUES			91,383.45	76,443.00	-16.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,383.45	76,443.00	-16.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	687,368.00	837,096.00	21.8%
b) Transfers Out		7600-7629	290,425.00	409,680.00	41.1%
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			396,943.00	427,416.00	7.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			488,326.45	503,859.00	3.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,819,682.54	4,308,008.99	12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,819,682.54	4,308,008.99	12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,819,682.54	4,308,008.99	12.8%
2) Ending Balance, June 30 (E + F1e)			4,308,008.99	4,811,867.99	11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,308,008.99	4,811,867.99	11.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,389,682.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(119,729.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	38,055.03		
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	0.00		
10) TOTAL, ASSETS			4,308,008.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,308,008.99		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	114,569.45	76,443.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,186.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			91,383.45	76,443.00	-16.3%
TOTAL, REVENUES			91,383.45	76,443.00	-16.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	687,368.00	837,096.00	21.8%
(a) TOTAL, INTERFUND TRANSFERS IN			687,368.00	837,096.00	21.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	290,425.00	409,680.00	41.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			290,425.00	409,680.00	41.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			396,943.00	427,416.00	7.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,383.45	76,443.00	-16.3%
5) TOTAL, REVENUES			91,383.45	76,443.00	-16.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			91,383.45	76,443.00	-16.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	687,368.00	837,096.00	21.8%
b) Transfers Out		7600-7629	290,425.00	409,680.00	41.1%
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			396,943.00	427,416.00	7.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			488,326.45	503,859.00	3.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,819,682.54	4,308,008.99	12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,819,682.54	4,308,008.99	12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,819,682.54	4,308,008.99	12.8%
2) Ending Balance, June 30 (E + F1e)			4,308,008.99	4,811,867.99	11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,308,008.99	4,811,867.99	11.7%
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
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,802.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,639,149.57	10,812,657.00	-65.8%
5) TOTAL, REVENUES			31,648,951.57	10,812,657.00	-65.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,160,964.01	21,901,854.00	27.6%
3) Employee Benefits		3000-3999	8,886,394.88	12,183,037.00	37.1%
4) Books and Supplies		4000-4999	15,912,486.89	84,000.00	-99.5%
5) Services and Other Operating Expenditures		5000-5999	35,007,415.79	26,157,800.00	-25.3%
6) Capital Outlay		6000-6999	379,814,372.43	49,365,976.00	-87.0%
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			456,781,634.00	109,692,667.00	-76.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(425,132,682.43)	(98,880,010.00)	-76.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	947,365.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	769,510,307.85	0.00	-100.0%
b) Uses		7630-7699	169,415,908.22	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			601,041,764.63	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,909,082.20	(98,880,010.00)	-156.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	975,709,598.28	1,151,618,680.48	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			975,709,598.28	1,151,618,680.48	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			975,709,598.28	1,151,618,680.48	18.0%
2) Ending Balance, June 30 (E + F1e)			1,151,618,680.48	1,052,738,670.48	-8.6%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,590.05	3,590.05	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,235,920,448.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,709,973.00)		
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	14,300,429.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,441,417.19		
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			1,251,952,322.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	85,024,477.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,299,066.90		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	10,098.00		
6) TOTAL, LIABILITIES			100,333,642.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,151,618,680.48		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	9,802.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,802.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,429,633.26	10,684,261.00	-69.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,888,692.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,098,208.31	128,396.00	-96.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,639,149.57	10,812,657.00	-65.8%
TOTAL, REVENUES			31,648,951.57	10,812,657.00	-65.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	477,680.10	352,942.00	-26.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	3,749,548.76	4,285,366.00	14.3%
Clerical, Technical and Office Salaries		2400	10,699,094.93	14,228,167.00	33.0%
Other Classified Salaries		2900	2,234,640.22	3,035,379.00	35.8%
TOTAL, CLASSIFIED SALARIES			17,160,964.01	21,901,854.00	27.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,162.93	0.00	-100.0%
PERS		3201-3202	4,068,707.98	5,913,470.00	45.3%
OASDI/Medicare/Alternative		3301-3302	1,289,435.15	1,675,465.00	29.9%
Health and Welfare Benefits		3401-3402	2,867,721.59	3,843,759.00	34.0%
Unemployment Insurance		3501-3502	85,805.03	109,518.00	27.6%
Workers' Compensation		3601-3602	472,954.26	595,480.00	25.9%
OPEB, Allocated		3701-3702	43,827.79	8,992.00	-79.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,780.15	36,353.00	41.0%
TOTAL, EMPLOYEE BENEFITS			8,886,394.88	12,183,037.00	37.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,400,020.06	9,000.00	-99.9%
Noncapitalized Equipment		4400	7,512,466.83	75,000.00	-99.0%
TOTAL, BOOKS AND SUPPLIES			15,912,486.89	84,000.00	-99.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,759.69	17,800.00	-42.1%
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	28,500.42	50,000.00	75.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,541,178.09	24,009,000.00	-21.4%
Professional/Consulting Services and Operating Expenditures		5800	4,315,024.35	1,980,000.00	-54.1%
Communications		5900	91,953.24	101,000.00	9.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,007,415.79	26,157,800.00	-25.3%
CAPITAL OUTLAY					
Land		6100	23,067,401.79	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	355,008,711.39	49,365,976.00	-86.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,738,259.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			379,814,372.43	49,365,976.00	-87.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			456,781,634.00	109,692,667.00	-76.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	947,365.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			947,365.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	600,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	169,510,307.85	0.00	-100.0%
(c) TOTAL, SOURCES			769,510,307.85	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	169,415,908.22	0.00	-100.0%
(d) TOTAL, USES			169,415,908.22	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			601,041,764.63	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,802.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,639,149.57	10,812,657.00	-65.8%
5) TOTAL, REVENUES			31,648,951.57	10,812,657.00	-65.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		454,036,765.81	109,692,667.00	-75.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,744,868.19	0.00	-100.0%
10) TOTAL, EXPENDITURES			456,781,634.00	109,692,667.00	-76.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(425,132,682.43)	(98,880,010.00)	-76.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	947,365.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	769,510,307.85	0.00	-100.0%
b) Uses		7630-7699	169,415,908.22	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			601,041,764.63	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,909,082.20	(98,880,010.00)	-156.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	975,709,598.28	1,151,618,680.48	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			975,709,598.28	1,151,618,680.48	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			975,709,598.28	1,151,618,680.48	18.0%
2) Ending Balance, June 30 (E + F1e)			1,151,618,680.48	1,052,738,670.48	-8.6%
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		9740	1,151,615,090.43	1,052,735,080.43	-8.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,590.05	3,590.05	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	1,151,615,090.43	1,052,735,080.43
Total, Restricted Balance		1,151,615,090.43	1,052,735,080.43

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,826.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	73,350,995.74	56,908,793.00	-22.4%
5) TOTAL, REVENUES			73,353,821.74	56,908,793.00	-22.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,727,611.29	7,687,481.00	14.3%
3) Employee Benefits		3000-3999	4,550,585.00	5,755,308.00	26.5%
4) Books and Supplies		4000-4999	299,187.04	1,500.00	-99.5%
5) Services and Other Operating Expenditures		5000-5999	7,048,724.40	6,338,940.00	-10.1%
6) Capital Outlay		6000-6999	46,817,933.38	9,000,000.00	-80.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,444,041.11	28,783,229.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,909,780.63	28,125,564.00	255.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,880,000.00	23,578,880.00	3.1%
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			(22,880,000.00)	(23,578,880.00)	3.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,970,219.37)	4,546,684.00	-130.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,738,926.28	76,768,706.91	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,738,926.28	76,768,706.91	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,738,926.28	76,768,706.91	-16.3%
2) Ending Balance, June 30 (E + F1e)			76,768,706.91	81,315,390.91	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	76,768,706.91	81,315,390.91	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	82,509,533.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,250,464.00)		
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	1,762,228.21		
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			82,021,297.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	959,776.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,292,813.87		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,252,590.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			76,768,706.91		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	2,826.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,826.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	44,012,836.92	40,719,826.00	-7.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,173,090.24	788,967.00	-63.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	138,375.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	27,026,693.58	15,400,000.00	-43.0%
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			73,350,995.74	56,908,793.00	-22.4%
TOTAL, REVENUES			73,353,821.74	56,908,793.00	-22.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,768,925.94	6,717,902.00	16.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	893,866.69	911,388.00	2.0%
Clerical, Technical and Office Salaries		2400	64,818.66	58,191.00	-10.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,727,611.29	7,687,481.00	14.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,272.89	0.00	-100.0%
PERS		3201-3202	1,683,497.78	2,075,634.00	23.3%
OASDI/Medicare/Alternative		3301-3302	509,209.73	588,091.00	15.5%
Health and Welfare Benefits		3401-3402	2,114,642.94	2,829,074.00	33.8%
Unemployment Insurance		3501-3502	33,424.71	38,443.00	15.0%
Workers' Compensation		3601-3602	185,683.21	209,011.00	12.6%
OPEB, Allocated		3701-3702	4,223.11	2,295.00	-45.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,630.63	12,760.00	20.0%
TOTAL, EMPLOYEE BENEFITS			4,550,585.00	5,755,308.00	26.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	82,566.03	1,000.00	-98.8%
Noncapitalized Equipment		4400	216,621.01	500.00	-99.8%
TOTAL, BOOKS AND SUPPLIES			299,187.04	1,500.00	-99.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	4,800.00	New
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	39,957.96	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,297,568.74	6,305,450.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	711,197.70	28,690.00	-96.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,048,724.40	6,338,940.00	-10.1%
CAPITAL OUTLAY					
Land		6100	536,128.40	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,281,804.98	9,000,000.00	-80.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,817,933.38	9,000,000.00	-80.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			65,444,041.11	28,783,229.00	-56.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	22,880,000.00	23,578,880.00	3.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,880,000.00	23,578,880.00	3.1%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,880,000.00)	(23,578,880.00)	3.1%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,826.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	73,350,995.74	56,908,793.00	-22.4%
5) TOTAL, REVENUES			73,353,821.74	56,908,793.00	-22.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		65,444,041.11	28,783,229.00	-56.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			65,444,041.11	28,783,229.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			7,909,780.63	28,125,564.00	255.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,880,000.00	23,578,880.00	3.1%
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			(22,880,000.00)	(23,578,880.00)	3.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,970,219.37)	4,546,684.00	-130.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,738,926.28	76,768,706.91	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,738,926.28	76,768,706.91	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,738,926.28	76,768,706.91	-16.3%
2) Ending Balance, June 30 (E + F1e)			76,768,706.91	81,315,390.91	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	76,768,706.91	81,315,390.91	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	76,768,706.91	81,315,390.91
Total, Restricted Balance		76,768,706.91	81,315,390.91

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	46,872,686.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,391,000.02	853,468.00	-38.6%
5) TOTAL, REVENUES			48,263,686.02	853,468.00	-98.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	406,607.00	25,000.00	-93.9%
6) Capital Outlay		6000-6999	59,290,413.81	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,697,020.81	25,000.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,433,334.79)	828,468.00	-107.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,947,365.00	5,000,000.00	-15.9%
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			(5,947,365.00)	(5,000,000.00)	-15.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,380,699.79)	(4,171,532.00)	-76.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,550,963.56	49,170,263.77	-26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,550,963.56	49,170,263.77	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,550,963.56	49,170,263.77	-26.1%
2) Ending Balance, June 30 (E + F1e)			49,170,263.77	44,998,731.77	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,170,263.77	44,998,731.77	-8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	88,918,741.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,425,276.00)		
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	875,630.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,168,376.75		
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			89,537,472.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	101,239.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	40,265,968.29		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			40,367,208.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			49,170,263.77		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	46,872,686.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			46,872,686.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,158,841.02	853,468.00	-60.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(767,841.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,391,000.02	853,468.00	-38.6%
TOTAL, REVENUES			48,263,686.02	853,468.00	-98.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	406,607.00	25,000.00	-93.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			406,607.00	25,000.00	-93.9%
CAPITAL OUTLAY					
Land		6100	20,008.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	59,270,405.81	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,290,413.81	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			59,697,020.81	25,000.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,947,365.00	5,000,000.00	-15.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,947,365.00	5,000,000.00	-15.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,947,365.00)	(5,000,000.00)	-15.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	46,872,686.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,391,000.02	853,468.00	-38.6%
5) TOTAL, REVENUES			48,263,686.02	853,468.00	-98.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		59,697,020.81	25,000.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			59,697,020.81	25,000.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(11,433,334.79)	828,468.00	-107.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,947,365.00	5,000,000.00	-15.9%
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			(5,947,365.00)	(5,000,000.00)	-15.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,380,699.79)	(4,171,532.00)	-76.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,550,963.56	49,170,263.77	-26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,550,963.56	49,170,263.77	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,550,963.56	49,170,263.77	-26.1%
2) Ending Balance, June 30 (E + F1e)			49,170,263.77	44,998,731.77	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,170,263.77	44,998,731.77	-8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
7710	State School Facilities Projects	49,170,263.77	44,998,731.77
Total, Restricted Balance		49,170,263.77	44,998,731.77

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,886,211.71	5,092,335.00	-13.5%
5) TOTAL, REVENUES			5,886,211.71	5,092,335.00	-13.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,176,460.66	1,259,167.00	7.0%
3) Employee Benefits		3000-3999	572,469.80	671,643.00	17.3%
4) Books and Supplies		4000-4999	24,519.02	383,678.00	1,464.8%
5) Services and Other Operating Expenditures		5000-5999	685,268.37	1,171,248.00	70.9%
6) Capital Outlay		6000-6999	0.00	336,600.00	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			2,458,717.85	3,822,336.00	55.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,427,493.86	1,269,999.00	-62.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,422,291.61	1,525,000.00	7.2%
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			(1,422,291.61)	(1,525,000.00)	7.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,005,202.25	(255,001.00)	-112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,100,525.01	16,105,727.26	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,100,525.01	16,105,727.26	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,100,525.01	16,105,727.26	14.2%
2) Ending Balance, June 30 (E + F1e)			16,105,727.26	15,850,726.26	-1.6%
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	2,498,440.46	0.00	-100.0%
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	13,607,286.80	15,850,726.26	16.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,556,734.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(451,588.00)		
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	203,876.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	754.07		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	80,757,321.79		
10) TOTAL, ASSETS			97,067,099.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	155,856.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	621,130.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,438,802.50		
6) TOTAL, LIABILITIES			2,215,789.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	78,745,581.91		
2) TOTAL, DEFERRED INFLOWS			78,745,581.91		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			16,105,727.26		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	5,101,054.46	4,783,352.00	-6.2%
Interest		8660	786,818.66	204,527.00	-74.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(66,274.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	64,612.59	104,456.00	61.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,886,211.71	5,092,335.00	-13.5%
TOTAL, REVENUES			5,886,211.71	5,092,335.00	-13.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	84,005.86	29,000.00	-65.5%
Classified Supervisors' and Administrators' Salaries		2300	628,241.38	631,437.00	0.5%
Clerical, Technical and Office Salaries		2400	464,213.42	598,730.00	29.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,176,460.66	1,259,167.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	269,364.47	339,975.00	26.2%
OASDI/Medicare/Alternative		3301-3302	85,704.32	96,328.00	12.4%
Health and Welfare Benefits		3401-3402	175,284.57	192,238.00	9.7%
Unemployment Insurance		3501-3502	5,882.57	6,295.00	7.0%
Workers' Compensation		3601-3602	32,470.31	34,237.00	5.4%
OPEB, Allocated		3701-3702	2,043.91	535.00	-73.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,719.65	2,035.00	18.3%
TOTAL, EMPLOYEE BENEFITS			572,469.80	671,643.00	17.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,450.21	383,278.00	3,955.8%
Noncapitalized Equipment		4400	15,068.81	400.00	-97.3%
TOTAL, BOOKS AND SUPPLIES			24,519.02	383,678.00	1,464.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	143,274.00	New
Travel and Conferences		5200	1,638.88	7,500.00	357.6%
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	1,402.88	4,500.00	220.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	215,281.10	357,236.00	65.9%
Professional/Consulting Services and Operating Expenditures		5800	465,803.46	656,288.00	40.9%
Communications		5900	1,142.05	2,450.00	114.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			685,268.37	1,171,248.00	70.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	336,600.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	336,600.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,458,717.85	3,822,336.00	55.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,422,291.61	1,525,000.00	7.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,422,291.61	1,525,000.00	7.2%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,422,291.61)	(1,525,000.00)	7.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,886,211.71	5,092,335.00	-13.5%
5) TOTAL, REVENUES			5,886,211.71	5,092,335.00	-13.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,458,717.85	3,822,336.00	55.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,458,717.85	3,822,336.00	55.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,427,493.86	1,269,999.00	-62.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,422,291.61	1,525,000.00	7.2%
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			(1,422,291.61)	(1,525,000.00)	7.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,005,202.25	(255,001.00)	-112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,100,525.01	16,105,727.26	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,100,525.01	16,105,727.26	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,100,525.01	16,105,727.26	14.2%
2) Ending Balance, June 30 (E + F1e)			16,105,727.26	15,850,726.26	-1.6%
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	2,498,440.46	0.00	-100.0%
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	13,607,286.80	15,850,726.26	16.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,792,113.04	1,792,113.00	0.0%
3) Other State Revenue		8300-8599	1,729,951.00	1,888,627.00	9.2%
4) Other Local Revenue		8600-8799	465,063,433.91	406,299,126.00	-12.6%
5) TOTAL, REVENUES			468,585,497.95	409,979,866.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	478,331,885.55	446,479,866.00	-6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			478,331,885.55	446,479,866.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,746,387.60)	(36,500,000.00)	274.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,185,777.21	0.00	-100.0%
b) Uses		7630-7699	44,845,000.44	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,659,223.23)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,405,610.83)	(36,500,000.00)	55.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	511,084,687.33	487,679,076.50	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			511,084,687.33	487,679,076.50	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			511,084,687.33	487,679,076.50	-4.6%
2) Ending Balance, June 30 (E + F1e)			487,679,076.50	451,179,076.50	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	487,679,076.50	451,179,076.50	-7.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	138,676,244.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,782,422.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	352,503,746.67		
e) Collections Awaiting Deposit		9140	281,506.94		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			487,679,076.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			487,679,076.50		
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,792,113.04	1,792,113.00	0.0%
TOTAL, FEDERAL REVENUE			1,792,113.04	1,792,113.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,729,951.00	1,888,627.00	9.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,729,951.00	1,888,627.00	9.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	417,085,940.00	375,056,248.00	-10.1%
Unsecured Roll		8612	18,120,720.00	17,316,229.00	-4.4%
Prior Years' Taxes		8613	10,040,663.00	5,990,758.00	-40.3%
Supplemental Taxes		8614	6,205,802.00	4,435,891.00	-28.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(365,944.00)	0.00	-100.0%
Interest		8660	6,092,836.91	3,500,000.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,611,050.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	(727,634.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			465,063,433.91	406,299,126.00	-12.6%
TOTAL, REVENUES			468,585,497.95	409,979,866.00	-12.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	292,639,649.50	254,127,619.00	-13.2%
Bond Interest and Other Service Charges		7434	185,692,236.05	192,352,247.00	3.6%
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)			478,331,885.55	446,479,866.00	-6.7%
TOTAL, EXPENDITURES			478,331,885.55	446,479,866.00	-6.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	31,185,777.21	0.00	-100.0%
(c) TOTAL, SOURCES			31,185,777.21	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	44,845,000.44	0.00	-100.0%
(d) TOTAL, USES			44,845,000.44	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,659,223.23)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,792,113.04	1,792,113.00	0.0%
3) Other State Revenue		8300-8599	1,729,951.00	1,888,627.00	9.2%
4) Other Local Revenue		8600-8799	465,063,433.91	406,299,126.00	-12.6%
5) TOTAL, REVENUES			468,585,497.95	409,979,866.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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	478,331,885.55	446,479,866.00	-6.7%
10) TOTAL, EXPENDITURES			478,331,885.55	446,479,866.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,746,387.60)	(36,500,000.00)	274.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,185,777.21	0.00	-100.0%
b) Uses		7630-7699	44,845,000.44	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,659,223.23)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,405,610.83)	(36,500,000.00)	55.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	511,084,687.33	487,679,076.50	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			511,084,687.33	487,679,076.50	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			511,084,687.33	487,679,076.50	-4.6%
2) Ending Balance, June 30 (E + F1e)			487,679,076.50	451,179,076.50	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	487,679,076.50	451,179,076.50	-7.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,160,394.56	44,503,592.00	-3.6%
5) TOTAL, REVENUES			46,160,394.56	44,503,592.00	-3.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,395,319.83	3,080,850.00	28.6%
3) Employee Benefits		3000-3999	1,566,495.08	1,422,444.00	-9.2%
4) Books and Supplies		4000-4999	4,432.75	4,351.00	-1.8%
5) Services and Other Operating Expenses		5000-5999	41,456,257.27	48,500,197.00	17.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			45,422,504.93	53,007,842.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			737,889.63	(8,504,250.00)	-1,252.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,670,000.00	10,844,000.00	-20.7%
b) Transfers Out		7600-7629	835,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,835,000.00	10,844,000.00	-15.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			13,572,889.63	2,339,750.00	-82.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,836,684.88	83,409,574.51	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,836,684.88	83,409,574.51	19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,836,684.88	83,409,574.51	19.4%
2) Ending Net Position, June 30 (E + F1e)			83,409,574.51	85,749,324.51	2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	83,409,574.51	85,749,324.51	2.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	153,124,671.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,176,506.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	500,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,571,175.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,603,437.92		
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			154,622,779.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	70,847,421.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	365,783.29		
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			71,213,204.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			83,409,574.51		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,876,883.40	2,060,169.00	-46.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(613,383.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	38,639,389.75	39,587,423.00	2.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,164,083.84	0.00	-100.0%
All Other Transfers In from All Others		8799	3,093,420.57	2,856,000.00	-7.7%
TOTAL, OTHER LOCAL REVENUE			46,160,394.56	44,503,592.00	-3.6%
TOTAL, REVENUES			46,160,394.56	44,503,592.00	-3.6%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	524.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	358,807.15	382,593.00	6.6%
Clerical, Technical and Office Salaries		2400	636,927.89	841,525.00	32.1%
Other Classified Salaries		2900	1,399,060.25	1,856,732.00	32.7%
TOTAL, CLASSIFIED SALARIES			2,395,319.83	3,080,850.00	28.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,305.12	0.00	-100.0%
PERS		3201-3202	589,640.59	831,831.00	41.1%
OASDI/Medicare/Alternative		3301-3302	167,850.60	235,686.00	40.4%
Health and Welfare Benefits		3401-3402	706,898.35	252,996.00	-64.2%
Unemployment Insurance		3501-3502	11,644.89	15,407.00	32.3%
Workers' Compensation		3601-3602	66,116.41	83,771.00	26.7%
OPEB, Allocated		3701-3702	2,890.92	408.00	-85.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,148.20	2,345.00	-54.5%
TOTAL, EMPLOYEE BENEFITS			1,566,495.08	1,422,444.00	-9.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,432.75	3,801.00	-14.3%
Noncapitalized Equipment		4400	0.00	550.00	New
TOTAL, BOOKS AND SUPPLIES			4,432.75	4,351.00	-1.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	110,606.00	New
Travel and Conferences		5200	1,994.00	900.00	-54.9%
Dues and Memberships		5300	960.00	920.00	-4.2%
Insurance		5400-5450	40,092,155.47	47,156,113.00	17.6%
Operations and Housekeeping Services		5500	0.00	15,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	543.78	700.00	28.7%
Professional/Consulting Services and					
Operating Expenditures		5800	1,356,470.20	1,213,458.00	-10.5%
Communications		5900	4,133.82	2,500.00	-39.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			41,456,257.27	48,500,197.00	17.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			45,422,504.93	53,007,842.00	16.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,670,000.00	10,844,000.00	-20.7%
(a) TOTAL, INTERFUND TRANSFERS IN			13,670,000.00	10,844,000.00	-20.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	835,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			835,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			12,835,000.00	10,844,000.00	-15.5%
(a - b + c - d + e)					

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,160,394.56	44,503,592.00	-3.6%
5) TOTAL, REVENUES			46,160,394.56	44,503,592.00	-3.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		45,422,504.93	53,007,842.00	16.7%
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			45,422,504.93	53,007,842.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			737,889.63	(8,504,250.00)	-1,252.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,670,000.00	10,844,000.00	-20.7%
b) Transfers Out		7600-7629	835,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,835,000.00	10,844,000.00	-15.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			13,572,889.63	2,339,750.00	-82.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,836,684.88	83,409,574.51	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,836,684.88	83,409,574.51	19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,836,684.88	83,409,574.51	19.4%
2) Ending Net Position, June 30 (E + F1e)			83,409,574.51	85,749,324.51	2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	83,409,574.51	85,749,324.51	2.8%

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	86,399.39	86,426.57	95,101.57	86,058.55	86,058.55	91,154.28
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	86,399.39	86,426.57	95,101.57	86,058.55	86,058.55	91,154.28
5. District Funded County Program ADA						
a. County Community Schools	188.85	188.85	188.85	188.85	188.85	188.85
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	188.85	188.85	188.85	188.85	188.85	188.85
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	86,588.24	86,615.42	95,290.42	86,247.40	86,247.40	91,343.13
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	323,980,239.00		323,980,239.00	9,179,900.00	12,753,807.00	320,406,332.00
Work in Progress	2,612,347,228.00		2,612,347,228.00	601,527,649.00	527,760,647.00	2,686,114,230.00
Total capital assets not being depreciated	2,936,327,467.00	0.00	2,936,327,467.00	610,707,549.00	540,514,454.00	3,006,520,562.00
Capital assets being depreciated:						
Land Improvements	458,958,185.00		458,958,185.00	40,634,325.00		499,592,510.00
Buildings	3,332,466,183.00		3,332,466,183.00	481,985,923.00	731,764.00	3,813,720,342.00
Equipment	297,442,877.00		297,442,877.00	8,720,098.00	13,657,525.00	292,505,450.00
Total capital assets being depreciated	4,088,867,245.00	0.00	4,088,867,245.00	531,340,346.00	14,389,289.00	4,605,818,302.00
Accumulated Depreciation for:						
Land Improvements	(227,220,825.00)		(227,220,825.00)	(19,569,555.00)		(246,790,380.00)
Buildings	(1,313,736,390.00)		(1,313,736,390.00)	(140,452,666.00)	(716,164.00)	(1,453,472,892.00)
Equipment	(240,679,428.00)		(240,679,428.00)	(10,951,095.00)	(12,172,444.00)	(239,458,079.00)
Total accumulated depreciation	(1,781,636,643.00)	0.00	(1,781,636,643.00)	(170,973,316.00)	(12,888,608.00)	(1,939,721,351.00)
Total capital assets being depreciated, net excluding lease and subscription assets	2,307,230,602.00	0.00	2,307,230,602.00	360,367,030.00	1,500,681.00	2,666,096,951.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	5,243,558,069.00	0.00	5,243,558,069.00	971,074,579.00	542,015,135.00	5,672,617,513.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets	1,441,166.00		1,441,166.00	205,087.00	18,141.00	1,628,112.00
Accumulated amortization for lease assets	(426,704.00)		(426,704.00)	2,168.00	587,356.00	(1,011,892.00)
Total lease assets, net	1,014,462.00	0.00	1,014,462.00	207,255.00	605,497.00	616,220.00
Subscription Assets			0.00	29,923,814.00		29,923,814.00
Accumulated amortization for subscription assets			0.00		8,506,079.00	(8,506,079.00)
Total subscription assets, net	0.00	0.00	0.00	29,923,814.00	8,506,079.00	21,417,735.00
Business-type activity capital assets, net	1,014,462.00	0.00	1,014,462.00	30,131,069.00	9,111,576.00	22,033,955.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	795,129,033.96	301	216,023.44	303	794,913,010.52	305	328,768.37		307	794,584,242.15	309
2000 - Classified Salaries	285,008,111.53	311	3,226,673.49	313	281,781,438.04	315	27,150,701.49		317	254,630,736.55	319
3000 - Employee Benefits	557,821,713.91	321	4,520,519.36	323	553,301,194.55	325	15,869,370.14		327	537,431,824.41	329
4000 - Books, Supplies Equip Replace. (6500)	62,978,100.94	331	556,127.62	333	62,421,973.32	335	12,032,477.17		337	50,389,496.15	339
5000 - Services . . . & 7300 - Indirect Costs	151,913,693.49	341	21,804,123.12	343	130,109,570.37	345	15,147,386.27		347	114,962,184.10	349
TOTAL					1,822,527,186.80	365	TOTAL			1,751,998,483.36	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	637,898,973.54	375
2. Salaries of Instructional Aides Per EC 41011.	2100	64,498,895.77	380
3. STRS.	3101 & 3102	164,181,992.47	382
4. PERS.	3201 & 3202	17,417,764.78	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	15,380,673.44	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	131,788,835.64	385
7. Unemployment Insurance.	3501 & 3502	3,503,652.51	390
8. Workers' Compensation Insurance.	3601 & 3602	19,391,998.43	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,761,881.39	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	1,056,824,667.97	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	562,509.16	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	317,256.79	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	1,055,944,902.02	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	60.27%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	60.27%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,751,998,483.36	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	5,547,869,473.00	(11,412,554.00)	5,536,456,919.00	846,995,369.00	561,950,846.00	5,821,501,442.00	269,495,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,108,751.00		1,108,751.00	1,579,122.00	339,612.00	2,348,261.00	674,944.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,715,000.00		10,715,000.00		4,045,000.00	6,670,000.00	3,635,000.00
Net Pension Liability	793,205,000.00		793,205,000.00	506,874,000.00		1,300,079,000.00	
Total/Net OPEB Liability	136,132,998.00		136,132,998.00		2,031,826.00	134,101,172.00	
Compensated Absences Payable	39,166,475.00		39,166,475.00		1,363,746.00	37,802,729.00	
Subscription Liability			0.00	21,878,137.00		21,878,137.00	8,459,759.00
Governmental activities long-term liabilities	6,528,197,697.00	(11,412,554.00)	6,516,785,143.00	1,377,326,628.00	569,731,030.00	7,324,380,741.00	282,264,703.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2021-22 Actual			2022-23 Actual		
A. PRIOR YEAR DATA						
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	893,949,034.37		893,949,034.37			983,401,911.27
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	85,903.56		85,903.56			86,588.24
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)	0.00		0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	86,588.24		86,588.24			86,247.40
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00			0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			86,588.24			86,247.40
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	4,588,049.08		4,588,049.08			4,752,343.00
2. Timber Yield Tax (Object 8022)	0.00		0.00			0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00			0.00
4. Secured Roll Taxes (Object 8041)	890,267,329.93		890,267,329.93			912,634,590.00
5. Unsecured Roll Taxes (Object 8042)	29,145,484.23		29,145,484.23			29,527,412.00
6. Prior Years' Taxes (Object 8043)	(1,522,305.61)		(1,522,305.61)			(1,640,173.00)
7. Supplemental Taxes (Object 8044)	27,347,191.83		27,347,191.83			27,951,609.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,683,832.00)		(2,683,832.00)			(2,490,460.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00			0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	88,860,741.89		88,860,741.89	78,187,853.00		78,187,853.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)						
OTHER LOCAL REVENUES (Funds 01, 09, and 62)	1,036,002,659.35	0.00	1,036,002,659.35	1,048,923,174.00	0.00	1,048,923,174.00
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,036,002,659.35	0.00	1,036,002,659.35	1,048,923,174.00	0.00	1,048,923,174.00
EXCLUDED APPROPRIATIONS			17,091,475.01			16,700,993.03
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	50,552,523.13		50,552,523.13	54,519,444.00		54,519,444.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	50,552,523.13	0.00	67,643,998.14	54,519,444.00	0.00	71,220,437.03
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	305,906,888.00		305,906,888.00	355,002,541.00		355,002,541.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	7,236,114.00		7,236,114.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	313,143,002.00	0.00	313,143,002.00	355,002,541.00	0.00	355,002,541.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	2,089,009,394.28		2,089,009,394.28	1,829,774,918.00		1,829,774,918.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,247,410.59		9,247,410.59	11,000,000.00		11,000,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		2022-23 Actual			2023-24 Budget	
PRELIMINARY APPROPRIATIONS LIMIT			893,949,034.37			983,401,911.27
1. Revised Prior Year Program Limit (Lines A1 plus A6)						

School District Appropriations Limit Calculations

	2022-23 Calculations		2023-24 Calculations	
	Extracted Data	Adjusted*	Extracted Data	Adjusted*
2. Inflation Adjustment		1.0755		1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)		1.0080		0.9961
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		969,133,723.96		1,023,059,402.80
APPROPRIATIONS SUBJECT TO THE LIMIT				
5. Local Revenues Excluding Interest (Line C18)		1,036,002,659.35		1,048,923,174.00
6. Preliminary State Aid Calculation				
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)		10,390,588.80		10,349,688.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)		775,062.75		45,356,665.83
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)		10,390,588.80		45,356,665.83
7. Local Revenues in Proceeds of Taxes				
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])		4,652,661.26		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		1,040,655,320.61		6,618,234.13
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)		10,390,588.80		1,055,541,408.13
9. Total Appropriations Subject to the Limit				
a. Local Revenues (Line D7b)		1,040,655,320.61		
b. State Subventions (Line D8)		10,390,588.80		
c. Less: Excluded Appropriations (Line C23)		67,643,988.14		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)		983,401,911.27		38,738,431.70
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)				
		14,268,187.31		
SUMMARY				
11. Adjusted Appropriations Limit (Lines D4 plus D10)		983,401,911.27		1,023,059,402.80
12. Appropriations Subject to the Limit (Line D9d)		983,401,911.27		

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

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) 54,129,356.87
- 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) 1,580,610,499.40

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.42%

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. 267,250.00

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) 40,114,846.63
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 16,178,621.53

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)	1,318,842.90
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)	3,991,230.71
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)	13,021.02
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)	267,250.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	61,349,312.79
9. Carry-Forward Adjustment (Part IV, Line F)	(9,379,919.52)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	51,969,393.27
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,106,080,541.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	213,111,944.25
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	206,553,189.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,271,367.40
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,325,242.20
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	242,117.42
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	14,221,532.44
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)	3,226,931.57
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)	3,741,721.86
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)	112,711,421.67
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)	367,710.44
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)	267,250.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	9,644,198.36
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,701,781.48
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,323,338.93
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	46,357,999.04
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)	1,730,148,287.48
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.55%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	3.00%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	61,349,312.79
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	10,068,692.72
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.67%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.67%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.04%) times Part III, Line B19); zero if positive	(9,379,919.52)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(9,379,919.52)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.00%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-4689959.76) is applied to the current year calculation and the remainder (\$-4689959.76) is deferred to one or more future years:	3.27%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3126639.84) is applied to the current year calculation and the remainder (\$-6253279.68) is deferred to one or more future years:	3.37%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(9,379,919.52)

Approved indirect cost rate: 4.67%

Highest rate used in any program: 7.04%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	17,523,719.12	818,357.69	4.67%
01	3010	48,193,609.50	2,250,641.56	4.67%
01	3182	2,744,529.02	128,169.51	4.67%
01	3210	125,089.76	5,841.70	4.67%
01	3212	65,173,666.62	3,043,610.23	4.67%
01	3213	72,488,376.04	5,102,182.37	7.04%
01	3215	25,180.09	1,175.91	4.67%
01	3225	12,066.02	563.48	4.67%
01	3305	4,132,803.10	193,001.91	4.67%
01	3306	76,870.16	3,589.84	4.67%
01	3308	360,676.41	16,843.59	4.67%
01	3310	17,877,151.05	834,862.95	4.67%
01	3311	308,262.40	14,395.85	4.67%
01	3312	66,591.28	3,109.81	4.67%
01	3315	681,698.67	31,835.33	4.67%
01	3327	1,089,164.04	50,863.96	4.67%
01	3385	283,799.56	13,253.44	4.67%
01	3395	17,537.02	818.98	4.67%
01	3410	753,612.43	27,395.44	3.64%
01	3550	804,999.87	37,593.49	4.67%
01	4035	1,288,167.24	60,157.42	4.67%
01	4124	529,452.95	24,725.45	4.67%
01	4127	2,127,430.32	99,350.99	4.67%
01	4203	3,521,863.77	164,471.04	4.67%
01	4510	80,479.23	3,758.38	4.67%
01	5630	208,704.14	9,746.48	4.67%
01	5632	31,200.49	1,457.06	4.67%
01	5634	317,194.95	14,813.00	4.67%
01	5810	12,212,131.75	153,395.93	1.26%
01	6010	2,093,820.46	97,781.42	4.67%
01	6053	432,195.19	20,183.52	4.67%
01	6054	20,117.19	939.47	4.67%
01	6128	393,171.01	18,361.09	4.67%
01	6266	400,811.26	18,717.89	4.67%
01	6385	444,109.12	20,739.89	4.67%
01	6386	288,343.63	13,465.64	4.67%

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

01	6387	2,259,374.30	105,512.78	4.67%
01	6388	3,157,904.85	147,474.15	4.67%
01	6510	3,528,018.53	164,758.47	4.67%
01	6515	24,263.88	1,133.13	4.67%
01	6520	547,211.88	25,554.80	4.67%
01	6536	1,594,284.93	74,453.11	4.67%
01	6537	8,143,232.06	380,288.94	4.67%
01	6546	6,666,537.75	311,327.31	4.67%
01	6547	11,875,651.81	554,592.94	4.67%
01	6690	274,510.91	12,819.66	4.67%
01	7220	133,421.73	6,230.79	4.67%
01	7311	457,762.80	21,377.52	4.67%
01	7388	1,447,415.69	67,594.31	4.67%
01	7412	844,289.98	39,428.34	4.67%
01	7422	11,138,559.88	520,170.75	4.67%
01	7435	648,012.50	30,262.18	4.67%
01	7810	2,096,498.29	92,996.07	4.44%
01	9010	16,819,791.49	395,153.45	2.35%
11	6371	27,448.77	1,281.86	4.67%
11	6391	1,456,166.31	68,002.97	4.67%
11	9010	19.40	.91	4.69%
12	5058	394,289.62	18,413.33	4.67%
12	6052	52,546.10	2,453.90	4.67%
12	6105	3,722,366.21	173,834.50	4.67%
13	5310	43,533,821.76	2,033,029.48	4.67%
13	5320	2,773,085.64	129,503.10	4.67%
13	9010	50,432.64	2,343.93	4.65%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		9,715,015.59	9,715,015.59
2. State Lottery Revenue	8560	16,740,193.68		9,649,677.04	26,389,870.72
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	(16,740,193.68)	16,740,193.68		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	16,740,193.68	19,364,692.63	36,104,886.31
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	10,546,322.02	0.00	10,546,322.02
2. Classified Salaries	2000-2999	0.00	1,004,411.62	0.00	1,004,411.62
3. Employee Benefits	3000-3999	0.00	5,189,460.04	0.00	5,189,460.04
4. Books and Supplies	4000-4999	0.00		7,001,166.04	7,001,166.04
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			65,428.98	65,428.98
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		2,842,713.44	2,842,713.44
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	16,740,193.68	9,909,308.46	26,649,502.14
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	9,455,384.17	9,455,384.17
D. COMMENTS:					
Expenses related to subscription based software less than \$100k.					

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.

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	1,916,415,823.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	320,829,701.73
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,144,557.27
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	35,192,791.44
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	15,555,477.30
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	14,357,368.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	23,636,048.64
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				89,886,242.65
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
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)				1,505,699,878.85
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				86,615.42
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,383.74
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

<p>A. Base expenditures (Preloaded expenditures from prior year of 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.)</p>	1,363,896,461.56	15,854.47
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	1,363,896,461.56	15,854.47
<p>B. Required effort (Line A.2 times 90%)</p>	1,227,506,815.40	14,269.02
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	1,505,699,878.85	17,383.74
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00

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

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	57,577,907.53	14,735,552.31	118,843,523.05	127,646,564.51	131,566,178.56	380,731.46			26,242,205.99
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)			PT Factor(s)
Instructional Goals Description									
0001 Pre-Kindergarten	9.00	9.00	9.00	9.00	10.50	10.50			
1110 Regular Education, K-12	3,865.85	3,865.85	3,865.85	3,865.85	4,558.23	4,558.23			
3100 Alternative Schools	18.00	18.00	18.00	18.00	21.01	21.01			
3200 Continuation Schools	41.68	41.68	41.68	41.68	105.33	105.33			
3300 Independent Study Centers	48.80	48.80	48.80	48.80	78.28	78.28			
3400 Opportunity Schools									
3550 Community Day Schools	6.00	6.00	6.00	6.00	17.40	17.40			
3700 Specialized Secondary Programs									
3800 Career Technical Education	149.38	149.38	149.38	149.38	174.45	174.45			
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual	235.30	235.30	235.30	235.30	274.80	274.80			
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	1,247.10	1,247.10	1,247.10	1,247.10	1,499.08	1,499.08			1,631.00
6000 ROC/IP									
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)					6.43				
-- Child Development (Fund 12)	18.00	18.00	18.00	18.00	34.10	34.10			
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	5,639.11	5,639.11	5,639.11	5,639.11	6,779.61	6,773.18			5,364.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	1,938,587.39	713,164.22	2,651,751.61	156,605.62		2,808,357.23
1100	Regular Education, K-12	750,334,225.37	325,530,252.00	1,075,864,477.37	63,537,783.17		1,139,402,260.54
3100	Alternative Schools	4,090,348.64	1,426,523.09	5,516,871.73	325,812.23		5,842,683.96
3200	Continuation Schools	12,008,010.94	4,406,323.99	16,414,334.93	969,388.32		17,383,723.25
3300	Independent Study Centers	14,322,722.31	4,282,391.65	18,605,113.96	1,088,770.08		19,703,884.04
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	2,384,096.81	677,851.45	3,071,950.26	181,421.46		3,253,371.72
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	33,751,525.16	11,840,314.89	45,591,840.05	2,692,536.57		48,284,376.62
4110	Regular Education, Adult	45,595.39	0.00	45,595.39	2,692.75		48,288.14
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4750	Bilingual	45,488,262.89	18,650,796.93	64,139,059.82	3,787,887.57		67,926,947.39
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	404,253,561.49	107,658,978.09	511,912,539.58	30,232,235.22		542,144,774.80
6000	Regional Occupational Ctr/Prg (ROC/P)	868,327.77	0.00	868,327.77	51,281.20		919,608.97
Other Goals							
7110	Nonagency - Educational	23,709,571.91	0.00	23,709,571.91	1,400,226.21		25,109,798.12
7150	Nonagency - Other	8,822.32	0.00	8,822.32	521.02		9,343.34
8100	Community Services	1,317,677.73	0.00	1,317,677.73	77,818.65		1,395,496.38
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
---	Food Services					2,258,824.59	2,258,824.59
---	Enterprise					242,117.42	242,117.42
---	Facilities Acquisition & Construction					1,288,986.75	1,288,986.75
---	Other Outgo					34,445,572.13	34,445,572.13
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		1,806,067.09	1,806,067.09	4,570,204.74		6,376,271.83
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,428,863.98)		(2,428,863.98)
----	Total General Fund and Charter Schools Funds Expenditures	1,294,531,338.12	475,992,663.40	1,771,524,001.52	106,656,320.83	38,235,500.89	1,916,415,625.24

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,890,637.91	46,941.43	0.00	0.00	0.00	0.00	794.44			213.61	0.00	1,938,587.39
1110	Regular Education, K-12	741,223,729.37	51,257.16	1,553,593.14	116,147.80	22,732.72	0.00	6,977,447.02			389,318.16	0.00	750,334,225.37
3100	Alternative Schools	3,045,614.58	6,010.29	8,390.75	779,137.23	250,290.67	0.00	0.00			905.12	0.00	4,090,348.64
3200	Continuation Schools	7,486,888.37	213,153.84	185,235.67	1,999,522.14	1,676,719.77	0.00	0.00			446,491.15	0.00	12,008,010.94
3300	Independent Study Centers	8,735,147.33	1,877,893.27	289,565.76	1,329,367.01	854,780.77	0.00	0.00			136,168.17	0.00	14,322,722.31
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,033,905.51	163,251.38	77.45	382,603.88	578,582.44	0.00	0.00			235,678.15	0.00	2,394,098.81
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	31,132,822.76	2,116,791.92	5,830.38	281,871.12	214,249.23	0.00	33.94			(174.19)	0.00	33,751,525.16
4110	Regular Education, Adult	28,415.53	8,786.60	0.00	3,683.14	4,700.12	0.00	0.00			0.00	0.00	45,585.39
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	41,706,738.15	1,846,974.47	1,218,209.01	156,686.65	559,181.50	0.00	0.00			463.11	0.00	45,488,262.89
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	330,096,081.63	8,716,537.69	3,835,554.80	1,072,867.49	39,449,633.22	20,608,721.74	0.00			474,084.92	0.00	404,253,561.49
6000	ROC/IP	0.00	868,327.77	0.00	0.00	0.00	0.00	0.00			0.00	0.00	868,327.77
Other Goals													
7110	Nonagency - Educational	22,213,693.25	1,250,243.89	562.34	79,301.26	165,566.69	0.00	0.00	0.00	0.00	204.48	0.00	23,709,571.91
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,822.32	0.00	0.00	0.00	8,822.32
8100	Community Services		0.00	0.00	1,257.85	0.00	0.00		1,316,419.88	0.00	0.00	0.00	1,317,677.73
8500	Child Care and Development Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		1,189,593,674.39	17,165,979.71	7,897,019.30	6,202,655.57	43,876,437.13	20,608,721.74	6,978,275.40	1,325,242.20	0.00	1,683,332.68	0.00	1,294,531,338.13

* Functions 7100-7199 For goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	506,809.35	204,354.87	0.00		713,164.22
1110	Regular Education, K-12	218,553,405.36	88,713,354.22	18,262,892.42		325,530,252.00
3100	Alternative Schools	1,017,618.71	408,904.38	0.00		1,426,523.09
3200	Continuation Schools	2,356,352.66	2,049,971.33	0.00		4,406,323.99
3300	Independent Study Centers	2,756,877.40	1,523,514.25	0.00		4,280,391.65
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3500	Community Day Schools	339,206.23	338,645.22	0.00		677,851.45
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	8,445,104.62	3,395,210.27	0.00		11,840,314.89
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00		0.00
4760	Bilingual	13,302,537.94	5,348,258.99	0.00		18,650,796.93
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	70,504,016.41	29,175,648.11	7,979,313.57		107,658,978.09
6000	ROC/P	0.00	0.00	0.00		0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00		0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
Other Funds						
--	Adult Education (Fund 11)	0.00	124,781.59	0.00		124,781.59
--	Child Development (Fund 12)	1,017,618.71	663,666.79	0.00		1,681,285.50
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00		0.00
Total Allocated Support Costs		318,803,547.39	131,946,910.02	26,242,205.99		476,992,663.40

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7160, Goals 0000-6999 and 9000, Objects 1000-7999)	15,540,375.34
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	73,415,276.06
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	20,129,531.39
5	Total Central Administration Costs in General Fund and Charter Schools Funds	109,085,184.79
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,294,531,338.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	476,992,663.40
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,771,524,001.52
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,701,781.48
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	4,323,338.93
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	68,554,592.89
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	75,579,713.30
D.	Total Direct Charged and Allocated Costs (B3 + C5)	1,847,103,714.82
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.91%

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)	2,258,824.59				2,258,824.59
Enterprise (Objects 1000-5999, 6400-6920)		242,117.42			242,117.42
Facilities Acquisition & Construction (Objects 1000-6700)			1,288,986.75		1,288,986.75
Other Outgo (Objects 1000 - 7999)				34,445,572.13	34,445,572.13
Total Other Costs	2,258,824.59	242,117.42	1,288,986.75	34,445,572.13	38,235,500.89

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(38,344,615.28)	0.00	(2,428,863.98)				
Other Sources/Uses Detail					30,427,716.61	14,357,368.00		
Fund Reconciliation							27,870,308.64	5,983,721.86
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	708.80	0.00	69,285.74	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	132,156.75
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,483.43	0.00	194,701.73	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,744,922.20	301,385.52
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,285,851.34	0.00	2,164,876.51	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,647.11	3,570,289.15
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	547.46
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					687,368.00	290,425.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	30,541,178.09	0.00						
Other Sources/Uses Detail					947,365.00	0.00		
Fund Reconciliation							35,441,417.19	15,299,066.90
25 CAPITAL FACILITIES FUND								
Expenditure Detail	6,297,568.74	0.00						
Other Sources/Uses Detail					0.00	22,880,000.00		
Fund Reconciliation							0.00	4,292,813.87
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	5,947,365.00		
Fund Reconciliation							2,168,376.75	40,265,968.29
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	215,281.10	0.00						
Other Sources/Uses Detail					0.00	1,422,291.61		
Fund Reconciliation							754.07	621,130.79
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	543.78	0.00						
Other Sources/Uses Detail					13,670,000.00	835,000.00		
Fund Reconciliation							3,603,437.92	365,783.29
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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
TOTALS	38,344,615.28	(38,344,615.28)	2,428,863.98	(2,428,863.98)	45,732,449.61	45,732,449.61	70,832,863.88	70,832,863.88

Unaudited Actuals
Unaudited Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

San Diego Unified

San Diego County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
67-7690-0-0000-0000-8699	7690	8699	\$4,969.00

Explanation: This exception is a result of the entries made to record CALSTRS On-Behalf Pension Contributions in resource 76900 as required under GASB 68. Since Fund 67 does not accept revenue object code 8590 we used revenue object code 8699 which resulted in this exception.

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
15	0000	(\$14.54)

Explanation: The negative balance is due to the posting of Fair Market Value of funds in the County Treasury.

Total of negative resource balances for Fund 15 (\$14.54)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	3702	(\$65,312.52)
Explanation: The negative amount in Object 3702 is due to Retiree Medical Billed Out being higher than Retiree Medical Paid Out.			
01	4203	1900	(\$36,447.25)
Explanation: Federal Program Review identified unallowable expenses in FY2022 in Resource 42030 requiring an adjustment in FY2023.			
13	5810	8290	(\$5,814.00)
Explanation: The negative amount in object 8290 is due to non-used funds being returned to the state.			
15	0000	9790	(\$14.54)
Explanation: The negative balance is due to the posting of Fair Market Value of funds in the County Treasury.			
51	0000	8629	(\$365,944.00)
Explanation: SDUSD was required to reclassify accounting records for Fund 51 to match the San Diego County Office of Education. The negative balance for Object 8629 & 8699 resulted from 51 reclassification.			
51	0000	8699	(\$727,634.00)
Explanation: SDUSD was required to reclassify accounting records for Fund 51 to match the San Diego County Office of Education. The negative balance for Object 8629 & 8699 resulted from 51 reclassification.			

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
13	5810	(\$5,814.00)
Explanation: Due to rescission of income to payback the State.		

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections.

Exception

Explanation: As per funding requirements Indirect costs for the total ESSER III allocation (Resource 3213 and 3214 combined) should be charged to Resource 3213.

Unaudited Actuals

Budget 2023-24

Technical Review Checks

Phase - All

Display - Exceptions Only

San Diego Unified

San Diego County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6763-0-0000-0000-8590	6763	\$4,116,163.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2100-1300	6763	\$146,048.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2100-3101	6763	\$27,895.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2100-3301	6763	\$2,118.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2100-3401	6763	\$19,921.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2100-3501	6763	\$730.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2100-3601	6763	\$3,971.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2100-3701	6763	\$368.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2100-3901	6763	\$242.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2420-2200	6763	\$102,437.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2420-3202	6763	\$27,658.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2420-3302	6763	\$7,835.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2420-3402	6763	\$59,763.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2420-3502	6763	\$513.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2420-3602	6763	\$2,785.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2420-3902	6763	\$166.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2490-1900	6763	\$3,909.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2490-3101	6763	\$747.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2490-3301	6763	\$57.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2490-3501	6763	\$20.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2490-3601	6763	\$107.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2700-2400	6763	\$10,369.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2700-3202	6763	\$2,800.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2700-3302	6763	\$793.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0000-2700-3502	6763	\$52.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6763-0-0000-2700-3602	6763	\$282.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-1100	6763	\$131,365.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-2900	6763	\$20,000.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3101	6763	\$25,091.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3202	6763	\$5,400.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3301	6763	\$1,905.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3302	6763	\$1,530.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3401	6763	\$15,937.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3501	6763	\$657.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3502	6763	\$100.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3601	6763	\$3,572.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3602	6763	\$544.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3701	6763	\$566.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-3901	6763	\$128.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-0001-1000-4300	6763	\$5,588.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-1100	6763	\$2,212,748.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-2100	6763	\$47,019.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3101	6763	\$422,636.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3202	6763	\$12,695.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3301	6763	\$32,078.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3302	6763	\$3,597.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3401	6763	\$325,736.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3402	6763	\$19,921.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3501	6763	\$11,061.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3502	6763	\$235.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6763-0-1110-1000-3601	6763	\$60,167.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3602	6763	\$1,278.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3701	6763	\$11,592.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3702	6763	\$2.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3901	6763	\$2,627.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-3902	6763	\$26.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-4300	6763	\$166,457.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-4400	6763	\$1,000.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-5200	6763	\$250.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-5710	6763	\$5,000.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-1000-5800	6763	\$19,170.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-2490-2200	6763	\$18,219.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-2490-3202	6763	\$4,919.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-2490-3302	6763	\$1,394.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-2490-3402	6763	\$19,921.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-2490-3502	6763	\$91.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-2490-3602	6763	\$495.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-2490-3702	6763	\$2.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-2490-3902	6763	\$30.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-4000-1100	6763	\$10,000.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-4000-3101	6763	\$1,910.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-4000-3301	6763	\$145.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-4000-3501	6763	\$50.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-4000-3601	6763	\$272.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-1110-4000-4300	6763	\$11,965.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6763-0-3100-1000-5800	6763	\$5,275.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-3200-1000-2100	6763	\$13,911.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-3200-1000-3202	6763	\$3,756.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-3200-1000-3302	6763	\$1,065.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-3200-1000-3402	6763	\$6,773.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-3200-1000-3502	6763	\$70.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-3200-1000-3602	6763	\$379.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-3200-1000-3702	6763	\$1.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-3200-1000-3902	6763	\$18.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-3200-1000-4300	6763	\$7,326.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-5760-1130-2100	6763	\$10,093.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-5760-1130-3202	6763	\$2,725.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-5760-1130-3302	6763	\$772.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-5760-1130-3402	6763	\$4,980.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-5760-1130-3502	6763	\$50.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-5760-1130-3602	6763	\$274.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-5760-1130-3702	6763	\$1.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		
01-6763-0-5760-1130-3902	6763	\$17.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.		

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6763-0-0000-0000-8590	01	6763	\$4,116,163.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2100-1300	01	6763	\$146,048.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2100-3101	01	6763	\$27,895.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2100-3301	01	6763	\$2,118.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2100-3401	01	6763	\$19,921.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2100-3501	01	6763	\$730.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2100-3601	01	6763	\$3,971.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2100-3701	01	6763	\$368.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2100-3901	01	6763	\$242.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2420-2200	01	6763	\$102,437.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2420-3202	01	6763	\$27,658.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2420-3302	01	6763	\$7,835.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2420-3402	01	6763	\$59,763.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2420-3502	01	6763	\$513.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2420-3602	01	6763	\$2,785.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2420-3902	01	6763	\$166.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2490-1900	01	6763	\$3,909.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2490-3101	01	6763	\$747.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2490-3301	01	6763	\$57.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2490-3501	01	6763	\$20.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2490-3601	01	6763	\$107.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2700-2400	01	6763	\$10,369.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2700-3202	01	6763	\$2,800.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2700-3302	01	6763	\$793.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2700-3502	01	6763	\$52.00

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0000-2700-3602	01	6763	\$282.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-1100	01	6763	\$131,365.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-2900	01	6763	\$20,000.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3101	01	6763	\$25,091.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3202	01	6763	\$5,400.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3301	01	6763	\$1,905.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3302	01	6763	\$1,530.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3401	01	6763	\$15,937.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3501	01	6763	\$657.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3502	01	6763	\$100.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3601	01	6763	\$3,572.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3602	01	6763	\$544.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3701	01	6763	\$566.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-3901	01	6763	\$128.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-0001-1000-4300	01	6763	\$5,588.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-1100	01	6763	\$2,212,748.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-2100	01	6763	\$47,019.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3101	01	6763	\$422,636.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3202	01	6763	\$12,695.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3301	01	6763	\$32,078.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3302	01	6763	\$3,597.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3401	01	6763	\$325,736.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3402	01	6763	\$19,921.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3501	01	6763	\$11,061.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6763-0-1110-1000-3502	01	6763	\$235.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3601	01	6763	\$60,167.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3602	01	6763	\$1,278.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3701	01	6763	\$11,592.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3702	01	6763	\$2.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3901	01	6763	\$2,627.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-3902	01	6763	\$26.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-4300	01	6763	\$166,457.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-4400	01	6763	\$1,000.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-5200	01	6763	\$250.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-5710	01	6763	\$5,000.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-1000-5800	01	6763	\$19,170.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-2490-2200	01	6763	\$18,219.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-2490-3202	01	6763	\$4,919.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-2490-3302	01	6763	\$1,394.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-2490-3402	01	6763	\$19,921.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-2490-3502	01	6763	\$91.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-2490-3602	01	6763	\$495.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-2490-3702	01	6763	\$2.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-2490-3902	01	6763	\$30.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-4000-1100	01	6763	\$10,000.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-4000-3101	01	6763	\$1,910.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-4000-3301	01	6763	\$145.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-4000-3501	01	6763	\$50.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-4000-3601	01	6763	\$272.00

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-1110-4000-4300	01	6763	\$11,965.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3100-1000-5800	01	6763	\$5,275.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3200-1000-2100	01	6763	\$13,911.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3200-1000-3202	01	6763	\$3,756.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3200-1000-3302	01	6763	\$1,065.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3200-1000-3402	01	6763	\$6,773.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3200-1000-3502	01	6763	\$70.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3200-1000-3602	01	6763	\$379.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3200-1000-3702	01	6763	\$1.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3200-1000-3902	01	6763	\$18.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-3200-1000-4300	01	6763	\$7,326.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-5760-1130-2100	01	6763	\$10,093.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-5760-1130-3202	01	6763	\$2,725.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-5760-1130-3302	01	6763	\$772.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-5760-1130-3402	01	6763	\$4,980.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-5760-1130-3502	01	6763	\$50.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-5760-1130-3602	01	6763	\$274.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-5760-1130-3702	01	6763	\$1.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			
01-6763-0-5760-1130-3902	01	6763	\$17.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6763-0-0000-0000-8590	6763	8590	\$4,116,163.00
Explanation: Resource 6763 is temporarily being used to allocate Prop 28-Arts & Music Education Funding.			

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	6332	(\$629,096.00)
Explanation: The actual 2022-23 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2023-24.		
Total of negative resource balances for Fund 01		(\$629,096.00)
11	6391	(\$792.27)
Explanation: The actual 2022-23 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2023-24.		
Total of negative resource balances for Fund 11		(\$792.27)
15	0000	(\$14.54)
Explanation: The negative balance is due to the posting of Fair Market Value of funds in the County Treasury.		
Total of negative resource balances for Fund 15		(\$14.54)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6332	9790	(\$629,096.00)
Explanation: The actual 2022-23 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2023-24.			
11	6391	9790	(\$792.27)
Explanation: The actual 2022-23 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2023-24.			
15	0000	9790	(\$14.54)
Explanation: The negative balance is due to the posting of Fair Market Value of funds in the County Treasury.			