BURBANK UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION
SPECIAL MEETING

Tuesday, September 12, 2023

6:00 p.m. - Public Session

District Office Board Room
1900 W. Olive Ave.
Burbank CA 91506

AGENDA

The entire agenda packet is available for review online at www.burbankusd.org/boemeetings; at the District Office Building, Superintendent's Office, 1900 W. Olive Ave., Burbank, 91506; and at the Reference Desk in all Burbank City Libraries at: 110 N. Glenoaks, Burbank, 91502; 300 N. Buena Vista, Burbank, 91505; and 3323 W. Victory Blvd., Burbank, 91505.

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE

1a. NOTICE TO THE PUBLIC

The District is providing alternatives to in-person attendance for viewing and participating. Any individual or group representative may address the Board of Education on any agenda item or subject within its jurisdiction during one of the three Public Comments sections.

We acknowledge the traditional, ancestral, unceded territory of the Chumash, Tongva, Fernandeño Tataviam, and First Nations on which we are learning, educating, and living.

Instructions for Virtual Public Speakers Who Wish to Address the Board:

1. Speakers who wish to provide a Public Comment virtually should sign up at this link: https://forms.gle/ZJVQoQBRM7A7nuF98 before 3pm on Monday, September 11th. Please indicate if your comment pertains to (1) an item on this agenda, or (2) a subject within the jurisdiction of the Board of Education. Closed Session Public Comments must be given in person.

2. The Zoom Webinar will open at 5:30 p.m. Speakers are asked to rename their Zoom profile to indicate their full name to expedite this process. Please note that only those individuals who have signed up to speak prior to 3:00 p.m. on the day before, will be allowed to enter the Zoom Webinar. Speakers will receive an email Wednesday afternoon with the Zoom Webinar login details.

3. When it is time for a speaker to address the Board, the speaker's name will be called and the speaker should activate their microphone and camera. Speakers must be present in the Zoom Webinar when their name is called in order to address the Board. Speakers are also requested to state their name (and their pronouns, if desired) prior to addressing the Board. Please note that the chat function will be disabled.

4. After a speaker completes their public comment, or if the five-minute (5) time limit has

been reached, the speaker will be removed from the Zoom Webinar and can continue watching the meeting by streaming it at www.burbankusd.org/boemeetings

5. If you would like to make a Public Comment and require Spanish, Armenian, or ASL translation, please email cindyquiterio@burbankusd.org prior to 3:00 p.m. the day before the meeting to receive a registration link.

2. REQUESTS TO ADDRESS THE BOARD

Public Communications on Agenda Items
An individual or group representative may address the Board of Education on items on the agenda by completing a white request card. Speakers are requested to state their name prior to speaking to the Board. Not more than five (5) minutes may be allotted to each speaker, except by unanimous consent of the Board of Education. The president of the Board of Education has the discretion to prioritize speakers with precedence given to students and employees. The Superintendent may refer the matter to the proper department for review.

Superintendent's Comments
The Superintendent, will respond to public comment and will comment on items of interest to the Board of Education and community.

Board Members' Responses
Board Members will respond to public comment and will comment on items of interest to the community.

3. NEW AND/OR UNFINISHED BUSINESS

3a. Approval of the Unaudited Actuals for the 2022-2023 Fiscal Year
Andrew Cantwell, Assistant Superintendent, Administrative Services, recommends that the Board of Education approve the unaudited actuals report for the 2022-2023 school year, as presented.

Unaudited_Actuals_2022-2023_091223 (1).pdf

3b. Adoption of Resolution 4 – Adopting the Gann Limit for Fiscal Years 2022-2023 and 2023-2024
Andrew Cantwell, Assistant Superintendent, Administrative Services, recommends that the Board of Education Adopt Resolution 4 – Adopting the Gann Limit for 2022-2023 and 2023-2024 fiscal years, as presented.

Resolution 4 - GANN Limit 091223.pdf

3c. Fiscal Services Department Analysis

Andrew Cantwell, Assistant Superintendent, Administrative Services, will discuss the recommended changes to the Burbank Unified School District Fiscal Services Department in order to help address the multiple vacant positions and prepare for the upcoming audits, as presented.

Fiscal Department Discussion 091223.pdf

4. REQUESTS TO ADDRESS THE BOARD

Public Communications on Any Subject Within the Jurisdiction of the School Board

An individual or group representative may address the Board of Education on any subject within its jurisdiction by completing a blue request card. Speakers are requested to state their name prior to speaking to the Board. Not more than three (3) minutes may be allotted to each speaker, except by unanimous consent of the Board of Education. The president of the Board of Education has the discretion to prioritize speakers with precedence given to students and employees. The Superintendent may refer the matter to the proper department for review.

Superintendent's Comments

The Superintendent will respond to public comment and will comment on items of interest to the Board of Education and community.

Board Members' Comments and Responses

Board Members will respond to public comment and will comment on items of interest to the community.

5. ADJOURNMENT

Burbank Unified School District
Administrative Services

REPORT TO THE BOARD

TO:	Members of the Board of Education
FROM:	Andrew Cantwell, Assistant Superintendent, Administrative Services
PREPARED BY:	Andrew Cantwell, Assistant Superintendent, Administrative Services
SUBMITTED BY:	Terri Ramirez-Adams, Senior Administrative Secretary
DATE:	September 12, 2023
SUBJECT:	Approval of the Unaudited Actuals for the 2022-2023 Fiscal Year

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Background:

Annually, the District prepares a closing report of the budget for the prior fiscal year. This document reflects actual revenues and expenditures for the entire twelve months of operation, including accruals. The report is mandated and must first be accepted by the Board and then submitted to the County Office of Education.

Discussion/Issues:

At the time that the District develops its annual budget, the ending balance for the prior fiscal year is estimated based upon prior year patterns of spending, current legislation and established time lines. This estimate is truly just that: an estimate. By year-end, when actual goods and services are received, and revenues earned, these figures can change. However, the importance of this report is two-fold. First, it establishes the actual ending balance of the prior fiscal year, which then becomes the beginning balance of the current fiscal year. Second, it finalizes the actual revenues and expenditures of the prior fiscal year. These figures will change only if there is an audit adjustment as a result of the annual financial audit.

Fiscal Impact:

None.

Recommendation:

Andrew Cantwell, Assistant Superintendent, Administrative Services, recommends that the Board of Education approve the unaudited actuals report for the 2022-2023 school year, as presented.

Burbank Unified
2022-23 Unaudited Actuals
Financial Report

September 12, 2023

John Paramo, Superintendent
Andrew Cantwell, Asst. Superintendent, Admin. Services
Carin Wantland, Supervisor of Budget and Finance

Unaudited Actuals Reporting Requirements

- Required by Education Code
- File with County Office
  - By September 15th of each year
- Fiscal solvency of all of the District's Operating Funds

General Fund
2022-23 Unaudited Actuals

Unrestricted / Restricted Combined	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget	2024-25 Projected	2025-26 Projected
Revenues	218,394,015	240,664,754	207,482,180	202,185,739	203,436,902
Expenditures	195,517,319	206,579,573	229,382,543	216,969,249	210,774,755
Transfers Out / Other Uses	490,472	159,821	422,919	370,830	401,333
Net Gain / (Loss)	22,386,224	33,925,359	(22,323,282)	(15,154,340)	(7,739,186)
Beginning Balance	37,701,788	37,701,788	71,627,147	49,303,865	34,149,525
Unrestricted Ending Fund Balance	20,639,774	32,586,310	24,804,028	14,044,715	6,707,342
Restricted Ending Fund balance	17,062,015	39,040,837	24,499,837	20,104,810	19,702,997

Note: Columns may not add up due to rounding

General Fund – Components of the Unrestricted Ending Fund Balance Multi-Year Projection

Ending Fund Balance	2022-23	2023-24	2024-25	2025-26
Revolving Cash	$25,060	$25,060	$25,060	$25,060
Inventory / Stores	30,486	75,000	75,000	75,000
Site Carry Over		0	0	0
Assigned LCAP Supplemental Cumulative	2,107,723	844,196	0	0
Vacation Liability	514,000	272,000	272,000	272,000
Fiscal Stability Assigned		9,799,069	632,251	0
Reserve for Economic Uncertainties – 3%	6,202,185	6,894,164	6,520,202	6,335,283
Board Approved Reserve – 3%	6,202,182	6,894,164	6,520,202	0

Other Funds
2022-23 Unaudited Actuals

Unaudited Actuals	Beginning Balance	Revenues	Expenses	Transfers in/out	Ending FB
11 - Adult Ed	4,583,267	4,908,031	4,995,396	0	4,495,902
12 - Child Development	156,913	4,004,161	3,836,273	159,821	484,622
13 - Cafeteria	1,400,055	7,406,406	4,759,172	0	4,047,289
14 – Deferred Maintenance	615,959	15,504	147,753	0	483,710
21 - Building Fund	6,152,287	224,981	1,179,607	0	5,197,661
25 - Capital Facilities	5,648,521	1,209,452	41,375	0	6,816,598
40 - Reserve – Capital Outlay	13,613,790	4,203,054	489,963	0	17,326,881
67 - Self Insurance Fund	342,144	1,566,768	1,758,651	0	150,261
71 - Retiree Benefit Fund	2,864,209	40,395	1,572,799	0	1,331,805

Burbank Unified
2022-23 Unaudited Actuals

- Questions
- Comments

Description	Object Code	Unaudited Actuals 2022-23			Adopted Budget 2023-24			Projected Year 2024-25			Projected Year 2025-26		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. Revenues													
LCFF Sources	8010-8099	161,685,186		161,685,186	168,962,068		168,962,068	168,312,201		168,312,201	169,200,557		169,200,557
Federal Revenue	8100-8299	-	18,403,615	18,403,615	-	6,444,680	6,444,680	-	5,874,505	5,874,505	-	5,874,505	5,874,505
Other State Revenues	8300-8599	3,464,519	49,860,460	53,324,980	3,060,549	26,046,337	29,106,886	3,023,460	22,555,863	25,579,323	2,984,151	22,957,979	25,942,130
Other Local Revenues	8600-8799	1,658,523	5,592,450	7,250,973	820,489	2,148,057	2,968,546	820,489	1,599,221	2,419,710	820,489	1,599,221	2,419,710
Total Revenue		**166,808,229**	**73,856,525**	**240,664,754**	**172,843,106**	**34,639,074**	**207,482,180**	**172,156,150**	**30,029,589**	**202,185,739**	**173,005,197**	**30,431,705**	**203,436,902**
B. Expenditures													
Certificated Salaries	1000-1999	63,760,816	19,748,030	83,508,846	75,867,527	19,092,778	94,960,305	73,730,445	14,298,049	88,028,494	75,302,882	13,730,838	89,033,720
Classified Salaries	2000-2999	16,177,659	13,970,400	30,148,059	21,374,931	13,953,845	35,328,776	20,769,077	13,254,161	34,023,238	20,991,306	12,995,981	33,987,287
Employee Benefits	3000-3999	28,912,357	19,384,063	48,296,421	36,278,956	13,181,562	49,460,518	38,353,061	11,822,594	50,175,655	40,015,592	11,884,839	51,900,431
Books and Supplies	4000-4999	1,283,670	4,667,491	5,951,161	1,756,217	12,597,225	14,353,442	1,809,255	7,233,012	9,042,267	1,857,019	7,064,628	8,921,647
Services and Other Operating Expenditures	5000-5999	9,473,572	25,774,646	35,248,217	12,475,382	21,157,215	33,632,597	12,861,047	21,443,609	34,304,656	13,311,665	21,577,763	34,889,428
Capital Outlay/Depreciation	6000-6999	8,820	1,077,603	1,086,423	8,820	243,146	251,966	-	-	-	-	-	-
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,572,115	1,311,450	2,883,566	1,619,381	872,323	2,491,704	1,619,381	872,323	2,491,704	1,619,381	872,323	2,491,704
Other Outgo - Transfers of Indirect Costs	7300-7399	(1,494,900)	951,780	(543,120)	(4,062,487)	2,965,722	(1,096,765)	(2,519,811)	1,423,046	(1,096,765)	(2,607,381)	1,510,616	(1,096,765)
Other Adjustments - Expenditures		-	-	-	-	-	-	-	-	-	**(9,352,697)**	0	**(9,352,697)**
Total Expenditures		**119,694,109**	**86,885,465**	**206,579,573**	**145,318,727**	**84,063,816**	**229,382,543**	**146,622,455**	**70,346,794**	**216,969,249**	**141,137,767**	**69,636,988**	**210,774,755**
before Other Financing Sources and Uses		**47,114,120**	**(13,028,939)**	**34,085,180**	**27,524,379**	**(49,424,742)**	**(21,900,363)**	**25,533,695**	**(40,317,205)**	**(14,783,510)**	**31,867,430**	**(39,205,283)**	**(7,337,853)**
D. Other Financing Sources/Uses				-			-			-			
Interfund Transfers				-			-			-			
Transfers In	8900-8929			-			-			-	-	-	-
Transfers Out	7600-7629	(159,821)	-	(159,821)	(422,919)	-	(422,919)	(370,830)	-	(370,830)	(401,333)		(401,333)
Other Sources/Uses				-			-			-			
Sources	8930-8979			-			-			-	-	-	
Uses	7630-7699			-							-	-	
Other Adjustments - Other Financing Uses				-			-			-			-
Contributions	8980-8999	(35,007,762)	35,007,762	-	(34,883,742)	34,883,742	-	(35,922,178)	35,922,178	-	(38,803,470)	38,803,470	-
Total Other Financing Sources/Uses		(35,167,583)	35,007,762	(159,821)	(35,306,661)	34,883,742	(422,919)	(36,293,008)	35,922,178	(370,830)	(39,204,803)	38,803,470	(401,333)
Net Increase (Decrease) in Fund Balance		**11,946,537**	**21,978,823**	**33,925,359**	**(7,782,282)**	**(14,541,000)**	**(22,323,282)**	**(10,759,313)**	**(4,395,027)**	**(15,154,340)**	**(7,337,373)**	**(401,813)**	**(7,739,186)**
F. Fund Balance, Reserves/Net Position				-			-			-			
Beginning Fund Balance/Net Position				-			-			-			
As of July 1 - Unaudited	9791	20,639,774	17,062,015	37,701,788	32,586,310	39,040,837	71,627,147	24,804,028	24,499,837	49,303,865	14,044,715	20,104,810	34,149,525
Audit Adjustments	9793			-			-			-	-	-	-
As of July 1- Audited				-			-			-			
Other Restatements	9795			-			-			-	-	-	-
Adjusted Beginning Balance				-			-			-		-	
Ending Balance/Net Position, June 30		**32,586,310**	**39,040,837**	**71,627,147**	**24,804,028**	**24,499,837**	**49,303,865**	**14,044,715**	**20,104,810**	**34,149,525**	**6,707,342**	**19,702,997**	**26,410,339**
Components of Ending Fund Balance				-			-			-			
Nonspendable (Revolving Cash / Stores)	9710-9719	55,546	-	55,546	100,060	-	100,060	100,060	-	100,060	100,060	-	100,060
Restricted	9740	-	-	-	-	-	-	-	-	-	-		-
Committed		16,954,433		16,954,433	9,799,069		9,799,069	632,251		632,251			-
Facilities Repairs (Roofs/HVAC)				-			-			-			-
STRS/PERS				-			-			-			-
Textbooks				-			-			-			-
Technology				-			-			-	-		-
Site Carry Over		550,243							-	-			-
Assigned LCAP Supplemental		2,107,723	-	2,107,723	844,196	-	844,196	-		-	-		-
Restricted Carry-Over			23,102,812	23,102,812		24,500,213	24,500,213		20,104,810	20,104,810		19,702,997	19,702,997
Restricted One time State & Federal Funding				-			-		-	-		-	-
Restricted One Time - Learning Recovery Block Grant			11,690,943	11,690,943			-			-			-
Restricted One Time - Arts/Music/Instructional			4,247,084	4,247,084			-			-			-
CSEA Job Study			-	-		-	-		-	-			-
Vacation Liability		514,000	-	514,000	272,000	-	272,000	272,000	-	272,000	272,000	-	272,000
Unassigned/Unappropriated		-		-			-	-		-			-
Reserve for Economic Uncertainties	9789	6,202,182		6,202,182	6,894,164		6,894,164	6,520,202		6,520,202	6,335,283		6,335,283
Board Approved Reserve	9790	6,202,182	(1)	6,202,181	6,894,164	(376)	6,893,788	6,520,202	0	6,520,202	-	0	0

G = General Ledger Data; S = Supplemental Data

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

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

PCR	Program Cost Report	GS		
SEA	Special Education Revenue Allocations	S		S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S		S
SIAA	Summary of Interfund Activities - Actuals	G		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	161,685,186.04	0.00	161,685,186.04	168,962,068.00	0.00	168,962,068.00	4.5%
2) Federal Revenue		8100-8299	0.00	18,403,615.18	18,403,615.18	0.00	6,444,680.00	6,444,680.00	-65.0%
3) Other State Revenue		8300-8599	3,464,519.48	49,860,460.05	53,324,979.53	3,060,549.00	26,046,337.00	29,106,886.00	-45.4%
4) Other Local Revenue		8600-8799	1,658,523.03	5,592,450.07	7,250,973.10	820,489.00	2,148,057.00	2,968,546.00	-59.1%
5) TOTAL, REVENUES			166,808,228.55	73,856,525.30	240,664,753.85	172,843,106.00	34,639,074.00	207,482,180.00	-13.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	63,760,816.11	19,748,030.33	83,508,846.44	75,867,527.00	19,092,778.00	94,960,305.00	13.7%
2) Classified Salaries		2000-2999	16,177,658.50	13,970,400.34	30,148,058.84	21,374,931.00	13,953,845.00	35,328,776.00	17.2%
3) Employee Benefits		3000-3999	28,912,357.16	19,384,063.47	48,296,420.63	36,278,956.00	13,181,562.00	49,460,518.00	2.4%
4) Books and Supplies		4000-4999	1,283,669.95	4,667,491.26	5,951,161.21	1,756,217.00	12,597,225.00	14,353,442.00	141.2%
5) Services and Other Operating Expenditures		5000-5999	9,473,571.71	25,774,645.61	35,248,217.32	12,475,382.00	21,157,215.00	33,632,597.00	-4.6%
6) Capital Outlay		6000-6999	8,820.00	1,077,603.19	1,086,423.19	8,820.00	243,146.00	251,966.00	-76.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,572,115.38	1,311,450.49	2,883,565.87	1,619,381.00	872,323.00	2,491,704.00	-13.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,494,900.08)	951,780.07	(543,120.01)	(4,062,487.00)	2,965,722.00	(1,096,765.00)	101.9%
9) TOTAL, EXPENDITURES			119,694,108.73	86,885,464.76	206,579,573.49	145,318,727.00	84,063,816.00	229,382,543.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,114,119.82	(13,028,939.46)	34,085,180.36	27,524,379.00	(49,424,742.00)	(21,900,363.00)	-164.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	159,821.22	0.00	159,821.22	422,919.00	0.00	422,919.00	164.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,007,762.04)	35,007,762.04	0.00	(34,883,742.00)	34,883,742.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,167,583.26)	35,007,762.04	(159,821.22)	(35,306,661.00)	34,883,742.00	(422,919.00)	164.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,946,536.56	21,978,822.58	33,925,359.14	(7,782,282.00)	(14,541,000.00)	(22,323,282.00)	-165.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,639,773.74	17,062,013.46	37,701,787.20	32,586,310.30	39,040,836.04	71,627,146.34	90.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			20,639,773.74	17,062,013.46	37,701,787.20	32,586,310.30	39,040,836.04	71,627,146.34	90.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,639,773.74	17,062,013.46	37,701,787.20	32,586,310.30	39,040,836.04	71,627,146.34	90.0%
2) Ending Balance, June 30 (E + F1e)			32,586,310.30	39,040,836.04	71,627,146.34	24,804,028.30	24,499,836.04	49,303,864.34	-31.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,060.00	0.00	25,060.00	25,060.00	0.00	25,060.00	0.0%
Stores		9712	30,486.07	0.00	30,486.07	75,000.00	0.00	75,000.00	146.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	39,040,837.30	39,040,837.30	0.00	24,500,211.71	24,500,211.71	-37.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	20,126,398.97	0.00	20,126,398.97	10,915,264.63	0.00	10,915,264.63	-45.8%
LCAP 22-23 Carryover	0000	9780	*2,107,723.00*		*2,107,723.00*			*0.00*	
Vacation Payout for 22-23	0000	9780	*514,000.00*		*514,000.00*			*0.00*	
Fiscal Stabilization	0000	9780	*16,954,432.97*		*16,954,432.97*			*0.00*	
Site Carryover	0000	9780	*550,243.00*		*550,243.00*			*0.00*	
23-24 Projected Carryover	0000	9780			*0.00*	*844,196.00*		*844,196.00*	
23-24 Vacation Payout	0000	9780			*0.00*	*272,000.00*		*272,000.00*	
Fiscal stabilization	0000	9780			*0.00*	*9,799,068.63*		*9,799,068.63*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,404,364.00	0.00	12,404,364.00	13,788,328.00	0.00	13,788,328.00	11.2%
Unassigned/Unappropriated Amount		9790	1.26	(1.26)	0.00	375.67	(375.67)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	49,724,919.16	30,189,583.84	79,914,503.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(51,016.90)	0.00	(51,016.90)				
c) in Revolving Cash Account		9130	25,060.00	0.00	25,060.00				
d) with Fiscal Agent/Trustee		9135	25.00	0.00	25.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	16,962,348.77	17,937,867.34	34,900,216.11				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	30,486.07	0.00	30,486.07				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	647,197.88	0.00	647,197.88				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			67,339,019.98	48,127,451.18	115,466,471.16				
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	17,884,038.17	7,488,405.85	25,372,444.02				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	1,408,094.51	1,598,209.29	3,006,303.80				
6) TOTAL, LIABILITIES			19,292,132.68	9,086,615.14	28,378,747.82				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	15,460,577.00	0.00	15,460,577.00				
2) TOTAL, DEFERRED INFLOWS			15,460,577.00	0.00	15,460,577.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			32,586,310.30	39,040,836.04	71,627,146.34				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	82,149,862.52	0.00	82,149,862.52	69,227,700.00	0.00	69,227,700.00	-15.7%
Education Protection Account State Aid - Current Year		8012	12,027,264.00	0.00	12,027,264.00	35,329,511.00	0.00	35,329,511.00	193.7%
State Aid - Prior Years		8019	17,037.04	0.00	17,037.04	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	169,508.82	0.00	169,508.82	169,648.00	0.00	169,648.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
County & District Taxes									
Secured Roll Taxes		8041	38,970,262.66	0.00	38,970,262.66	38,269,027.00	0.00	38,269,027.00	-1.8%
Unsecured Roll Taxes		8042	141,415.49	0.00	141,415.49	141,415.00	0.00	141,415.00	0.0%
Prior Years' Taxes		8043	1,832,303.68	0.00	1,832,303.68	1,999,285.00	0.00	1,999,285.00	9.1%
Supplemental Taxes		8044	810,192.78	0.00	810,192.78	1,152,378.00	0.00	1,152,378.00	42.2%
Education Revenue Augmentation Fund (ERAF)		8045	11,415,037.57	0.00	11,415,037.57	10,047,040.00	0.00	10,047,040.00	-12.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,100,365.13	0.00	14,100,365.13	12,626,064.00	0.00	12,626,064.00	-10.5%
Penalties and Interest from Delinquent Taxes		8048	51,936.35	0.00	51,936.35	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			161,685,186.04	0.00	161,685,186.04	168,962,068.00	0.00	168,962,068.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			161,685,186.04	0.00	161,685,186.04	168,962,068.00	0.00	168,962,068.00	4.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,941,966.19	2,941,966.19	0.00	2,941,965.00	2,941,965.00	0.0%
Special Education Discretionary Grants		8182	0.00	913,337.68	913,337.68	0.00	234,361.00	234,361.00	-74.3%
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	2,921,716.00	2,921,716.00	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		1,848,824.95	1,848,824.95		1,938,448.00	1,938,448.00	4.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part 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		330,930.44	330,930.44		420,993.00	420,993.00	27.2%
Title III, Part A, Immigrant Student Program	4201	8290		18,045.05	18,045.05		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		198,229.06	198,229.06		244,211.00	244,211.00	23.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		462,619.33	462,619.33		295,513.00	295,513.00	-36.1%
Career and Technical Education	3500-3599	8290		84,897.73	84,897.73		85,837.00	85,837.00	1.1%
All Other Federal Revenue	All Other	8290	0.00	8,683,048.75	8,683,048.75	0.00	283,352.00	283,352.00	-96.7%
TOTAL, FEDERAL REVENUE			0.00	18,403,615.18	18,403,615.18	0.00	6,444,680.00	6,444,680.00	-65.0%
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		12,265,244.95	12,265,244.95		12,266,516.00	12,266,516.00	0.0%
Prior Years	6500	8319		(15,594.87)	(15,594.87)		38,325.00	38,325.00	-345.8%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,151,665.00	1,151,665.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	615,656.00	0.00	615,656.00	675,109.00	0.00	675,109.00	9.7%
Lottery - Unrestricted and Instructional Materials		8560	2,811,752.48	1,410,745.20	4,222,497.68	2,385,440.00	940,144.00	3,325,584.00	-21.2%
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		755,804.09	755,804.09		863,926.00	863,926.00	14.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		566,226.58	566,226.58		1,305,626.00	1,305,626.00	130.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	37,111.00	33,726,369.10	33,763,480.10	0.00	10,631,800.00	10,631,800.00	-68.5%
TOTAL, OTHER STATE REVENUE			3,464,519.48	49,860,460.05	53,324,979.53	3,060,549.00	26,046,337.00	29,106,886.00	-45.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	442,940.54	442,940.54	0.00	332,000.00	332,000.00	-25.0%
Interest		8660	1,661,926.70	0.00	1,661,926.70	730,489.00	0.00	730,489.00	-56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	87,872.76	87,872.76	0.00	60,280.00	60,280.00	-31.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	285.00	0.00	285.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	(3,688.67)	4,220,053.85	4,216,365.18	90,000.00	1,094,037.00	1,184,037.00	-71.9%
Tuition		8710	0.00	841,582.92	841,582.92	0.00	661,740.00	661,740.00	-21.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			1,658,523.03	5,592,450.07	7,250,973.10	820,489.00	2,148,057.00	2,968,546.00	-59.1%
TOTAL, REVENUES			166,808,228.55	73,856,525.30	240,664,753.85	172,843,106.00	34,639,074.00	207,482,180.00	-13.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,553,147.87	16,339,942.84	67,893,090.71	62,027,353.00	16,299,463.00	78,326,816.00	15.4%
Certificated Pupil Support Salaries		1200	4,059,452.50	1,490,575.76	5,550,028.26	4,884,890.00	666,681.00	5,551,571.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,429,633.60	451,023.39	5,880,656.99	6,323,055.00	805,017.00	7,128,072.00	21.2%
Other Certificated Salaries		1900	2,718,582.14	1,466,488.34	4,185,070.48	2,632,229.00	1,321,617.00	3,953,846.00	-5.5%
TOTAL, CERTIFICATED SALARIES			63,760,816.11	19,748,030.33	83,508,846.44	75,867,527.00	19,092,778.00	94,960,305.00	13.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,575,166.14	7,825,610.27	9,400,776.41	1,876,498.00	8,012,317.00	9,888,815.00	5.2%
Classified Support Salaries		2200	7,518,240.70	4,825,616.08	12,343,856.78	7,467,800.00	4,605,485.00	12,073,285.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,557,778.67	195,414.80	1,753,193.47	2,220,270.00	213,612.00	2,433,882.00	38.8%
Clerical, Technical and Office Salaries		2400	4,639,436.33	774,855.19	5,414,291.52	8,799,332.00	636,789.00	9,436,121.00	74.3%
Other Classified Salaries		2900	887,036.66	348,904.00	1,235,940.66	1,011,031.00	485,642.00	1,496,673.00	21.1%
TOTAL, CLASSIFIED SALARIES			16,177,658.50	13,970,400.34	30,148,058.84	21,374,931.00	13,953,845.00	35,328,776.00	17.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
EMPLOYEE BENEFITS									
STRS		3101-3102	11,654,226.94	10,300,630.51	21,954,857.45	14,239,864.00	3,407,091.00	17,646,955.00	-19.6%
PERS		3201-3202	3,977,665.33	3,444,261.46	7,421,926.79	5,746,891.00	3,884,644.00	9,631,535.00	29.8%
OASDI/Medicare/Alternative		3301-3302	2,151,449.04	1,349,721.06	3,501,170.10	2,795,344.00	1,386,066.00	4,181,410.00	19.4%
Health and Welfare Benefits		3401-3402	9,278,566.02	3,511,919.22	12,790,485.24	11,286,211.00	3,693,134.00	14,979,345.00	17.1%
Unemployment Insurance		3501-3502	361,065.36	153,082.09	514,147.45	(95,775.00)	166,936.00	71,161.00	-86.2%
Workers' Compensation		3601-3602	1,487,371.37	623,517.90	2,110,889.27	1,874,246.00	643,662.00	2,517,908.00	19.3%
OPEB, Allocated		3701-3702	2,013.10	931.23	2,944.33	432,175.00	29.00	432,204.00	14,579.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,912,357.16	19,384,063.47	48,296,420.63	36,278,956.00	13,181,562.00	49,460,518.00	2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,968,126.92	1,968,126.92	0.00	3,653,611.00	3,653,611.00	85.6%
Books and Other Reference Materials		4200	12,823.05	118,169.24	130,992.29	22,459.00	58,887.00	81,346.00	-37.9%
Materials and Supplies		4300	1,149,413.11	1,619,115.89	2,768,529.00	1,663,141.00	8,740,091.00	10,403,232.00	275.8%
Noncapitalized Equipment		4400	121,433.79	960,364.64	1,081,798.43	70,617.00	143,636.00	214,253.00	-80.2%
Food		4700	0.00	1,714.57	1,714.57	0.00	1,000.00	1,000.00	-41.7%
TOTAL, BOOKS AND SUPPLIES			1,283,669.95	4,667,491.26	5,951,161.21	1,756,217.00	12,597,225.00	14,353,442.00	141.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	166,097.60	166,097.60	0.00	580,000.00	580,000.00	249.2%
Travel and Conferences		5200	30,329.55	89,414.34	119,743.89	33,057.00	48,231.00	81,288.00	-32.1%
Dues and Memberships		5300	55,206.15	1,201.95	56,408.10	43,184.00	1,202.00	44,386.00	-21.3%
Insurance		5400 - 5450	2,032,269.00	0.00	2,032,269.00	2,032,269.00	0.00	2,032,269.00	0.0%
Operations and Housekeeping Services		5500	3,644,023.30	14,796.74	3,658,820.04	3,658,989.00	50,058.00	3,709,047.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	348,200.81	797,499.73	1,145,700.54	528,442.00	351,055.00	879,497.00	-23.2%
Transfers of Direct Costs		5710	(1,727,770.19)	1,727,770.19	0.00	(108,678.00)	108,678.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(182,980.29)	308,331.06	125,350.77	(186,294.00)	89,707.00	(96,587.00)	-177.1%
Professional/Consulting Services and Operating Expenditures		5800	5,077,458.66	22,512,549.54	27,590,008.20	6,184,356.00	19,915,603.00	26,099,959.00	-5.4%
Communications		5900	196,834.72	156,984.46	353,819.18	290,057.00	12,681.00	302,738.00	-14.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,473,571.71	25,774,645.61	35,248,217.32	12,475,382.00	21,157,215.00	33,632,597.00	-4.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	196,067.88	196,067.88	0.00	38,344.00	38,344.00	-80.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Buildings and Improvements of Buildings		6200	0.00	747,546.90	747,546.90	0.00	187,533.00	187,533.00	-74.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	49,933.76	49,933.76	0.00	17,269.00	17,269.00	-65.4%
Equipment Replacement		6500	8,820.00	84,054.65	92,874.65	8,820.00	0.00	8,820.00	-90.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,820.00	1,077,603.19	1,086,423.19	8,820.00	243,146.00	251,966.00	-76.8%
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	7,758.00	0.00	7,758.00	15,642.00	0.00	15,642.00	101.6%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,174,576.21	1,174,576.21	0.00	735,414.00	735,414.00	-37.4%
Payments to County Offices		7142	68,907.00	0.00	68,907.00	115,913.00	0.00	115,913.00	68.2%
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	428,688.73	12,695.04	441,383.77	426,591.00	12,729.00	439,320.00	-0.5%
Other Debt Service - Principal		7439	1,066,761.65	124,179.24	1,190,940.89	1,061,235.00	124,180.00	1,185,415.00	-0.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,572,115.38	1,311,450.49	2,883,565.87	1,619,381.00	872,323.00	2,491,704.00	-13.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(951,780.07)	951,780.07	0.00	(2,965,722.00)	2,965,722.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(543,120.01)	0.00	(543,120.01)	(1,096,765.00)	0.00	(1,096,765.00)	101.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,494,900.08)	951,780.07	(543,120.01)	(4,062,487.00)	2,965,722.00	(1,096,765.00)	101.9%
TOTAL, EXPENDITURES			119,694,108.73	86,885,464.76	206,579,573.49	145,318,727.00	84,063,816.00	229,382,543.00	11.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	159,821.22	0.00	159,821.22	422,919.00	0.00	422,919.00	164.6%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			159,821.22	0.00	159,821.22	422,919.00	0.00	422,919.00	164.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,007,762.04)	35,007,762.04	0.00	(34,883,742.00)	34,883,742.00	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			(35,007,762.04)	35,007,762.04	0.00	(34,883,742.00)	34,883,742.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(35,167,583.26)	35,007,762.04	(159,821.22)	(35,306,661.00)	34,883,742.00	(422,919.00)	164.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	161,685,186.04	0.00	161,685,186.04	168,962,068.00	0.00	168,962,068.00	4.5%
2) Federal Revenue		8100-8299	0.00	18,403,615.18	18,403,615.18	0.00	6,444,680.00	6,444,680.00	-65.0%
3) Other State Revenue		8300-8599	3,464,519.48	49,860,460.05	53,324,979.53	3,060,549.00	26,046,337.00	29,106,886.00	-45.4%
4) Other Local Revenue		8600-8799	1,658,523.03	5,592,450.07	7,250,973.10	820,489.00	2,148,057.00	2,968,546.00	-59.1%
5) TOTAL, REVENUES			166,808,228.55	73,856,525.30	240,664,753.85	172,843,106.00	34,639,074.00	207,482,180.00	-13.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		70,499,762.75	64,514,885.46	135,014,648.21	87,160,549.00	59,775,375.00	146,935,924.00	8.8%
2) Instruction - Related Services	2000-2999		15,225,235.54	5,469,360.36	20,694,595.90	16,677,315.00	6,055,553.00	22,732,868.00	9.8%
3) Pupil Services	3000-3999		9,964,807.56	6,361,556.67	16,326,364.23	12,270,795.00	4,180,914.00	16,451,709.00	0.8%
4) Ancillary Services	4000-4999		987,927.50	484,273.72	1,472,201.22	990,064.00	48,824.00	1,038,888.00	-29.4%
5) Community Services	5000-5999		352.39	117,258.83	117,611.22	11,312.00	130,608.00	141,920.00	20.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,837,970.04	1,161,557.92	10,999,527.96	14,788,375.00	5,810,599.00	20,598,974.00	87.3%
8) Plant Services	8000-8999		11,605,937.57	7,465,121.31	19,071,058.88	11,800,936.00	7,189,620.00	18,990,556.00	-0.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,572,115.38	1,311,450.49	2,883,565.87	1,619,381.00	872,323.00	2,491,704.00	-13.6%
10) TOTAL, EXPENDITURES			119,694,108.73	86,885,464.76	206,579,573.49	145,318,727.00	84,063,816.00	229,382,543.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,114,119.82	(13,028,939.46)	34,085,180.36	27,524,379.00	(49,424,742.00)	(21,900,363.00)	-164.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	159,821.22	0.00	159,821.22	422,919.00	0.00	422,919.00	164.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,007,762.04)	35,007,762.04	0.00	(34,883,742.00)	34,883,742.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,167,583.26)	35,007,762.04	(159,821.22)	(35,306,661.00)	34,883,742.00	(422,919.00)	164.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,946,536.56	21,978,822.58	33,925,359.14	(7,782,282.00)	(14,541,000.00)	(22,323,282.00)	-165.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,639,773.74	17,062,013.46	37,701,787.20	32,586,310.30	39,040,836.04	71,627,146.34	90.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,639,773.74	17,062,013.46	37,701,787.20	32,586,310.30	39,040,836.04	71,627,146.34	90.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,639,773.74	17,062,013.46	37,701,787.20	32,586,310.30	39,040,836.04	71,627,146.34	90.0%
2) Ending Balance, June 30 (E + F1e)			32,586,310.30	39,040,836.04	71,627,146.34	24,804,028.30	24,499,836.04	49,303,864.34	-31.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,060.00	0.00	25,060.00	25,060.00	0.00	25,060.00	0.0%
Stores		9712	30,486.07	0.00	30,486.07	75,000.00	0.00	75,000.00	146.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	39,040,837.30	39,040,837.30	0.00	24,500,211.71	24,500,211.71	-37.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	20,126,398.97	0.00	20,126,398.97	10,915,264.63	0.00	10,915,264.63	-45.8%
LCAP 22-23 Carryover	0000	9780	*2,107,723.00*		*2,107,723.00*			*0.00*	
Vacation Payout for 22-23	0000	9780	*514,000.00*		*514,000.00*			*0.00*	
Fiscal Stabilization	0000	9780	*16,954,432.97*		*16,954,432.97*			*0.00*	
Site Carryover	0000	9780	*550,243.00*		*550,243.00*			*0.00*	
23-24 Projected Carryover	0000	9780			*0.00*	*844,196.00*		*844,196.00*	
23-24 Vacation Payout	0000	9780			*0.00*	*272,000.00*		*272,000.00*	
Fiscal stabilization	0000	9780			*0.00*	*9,799,068.63*		*9,799,068.63*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,404,364.00	0.00	12,404,364.00	13,788,328.00	0.00	13,788,328.00	11.2%
Unassigned/Unappropriated Amount		9790	1.26	(1.26)	0.00	375.67	(375.67)	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	5,031,109.57	6,107,966.57
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.03	.03
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	.01	.01
4201	ESSA: Title III, Immigrant Student Program	.05	.05
5650	FEMA Public Assistance Funds	2,921,716.00	2,921,716.00
6266	Educator Effectiveness, FY 2021-22	2,467,477.24	1,328,447.24
6300	Lottery: Instructional Materials	3,274,213.39	481,858.39
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,247,083.64	13,143.64
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	32,709.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,151,665.00	1,151,665.00
7311	Classified School Employee Professional Development Block Grant	87,699.08	.08
7388	SB 117 COVID-19 LEA Response Funds	.76	.76
7412	A-G Access/Success Grant	515,883.59	0.00
7413	A-G Learning Loss Mitigation Grant	166,731.92	12,886.92
7415	Classified School Employee Summer Assistance Program	28,248.70	13,685.70
7435	Learning Recovery Emergency Block Grant	11,207,819.42	8,928,809.42
7510	Low-Performing Students Block Grant	4.77	4.77
7810	Other Restricted State	131,386.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,609,934.50	1,609,934.50
9010	Other Restricted Local	6,142,154.63	1,930,092.63
Total, Restricted Balance		39,040,837.30	24,500,211.71

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	306,240.00	306,240.00	0.0%
3) Other State Revenue		8300-8599	4,334,343.00	4,479,450.00	3.3%
4) Other Local Revenue		8600-8799	267,448.15	199,383.00	-25.4%
5) TOTAL, REVENUES			4,908,031.15	4,985,073.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,690,795.15	2,153,588.00	27.4%
2) Classified Salaries		2000-2999	604,576.68	681,106.00	12.7%
3) Employee Benefits		3000-3999	894,201.30	914,492.00	2.3%
4) Books and Supplies		4000-4999	1,155,543.88	1,150,079.00	-0.5%
5) Services and Other Operating Expenditures		5000-5999	433,415.55	441,786.00	1.9%
6) Capital Outlay		6000-6999	0.00	50,588.00	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	216,863.13	485,150.00	123.7%
9) TOTAL, EXPENDITURES			4,995,395.69	5,876,789.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,364.54)	(891,716.00)	920.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,364.54)	(891,716.00)	920.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,583,266.62	4,495,902.08	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,583,266.62	4,495,902.08	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,583,266.62	4,495,902.08	-1.9%
2) Ending Balance, June 30 (E + F1e)			4,495,902.08	3,604,186.08	-19.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,056,568.16	1,405,437.16	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,439,333.92	2,198,748.92	-9.9%
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	4,743,522.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	206,021.22		
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			4,949,543.57		
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	453,641.49		
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			453,641.49		
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)			4,495,902.08		
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	306,240.00	306,240.00	0.0%
TOTAL, FEDERAL REVENUE			306,240.00	306,240.00	0.0%
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	4,183,013.00	4,469,025.00	6.8%
All Other State Revenue	All Other	8590	151,330.00	10,425.00	-93.1%
TOTAL, OTHER STATE REVENUE			4,334,343.00	4,479,450.00	3.3%
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	133,458.55	97,263.00	-27.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	105,452.72	78,312.00	-25.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	28,536.88	23,808.00	-16.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			267,448.15	199,383.00	-25.4%
TOTAL, REVENUES			4,908,031.15	4,985,073.00	1.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,178,075.31	1,471,596.00	24.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	166,022.16	176,201.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	248,399.00	262,593.00	5.7%
Other Certificated Salaries		1900	98,298.68	243,198.00	147.4%
TOTAL, CERTIFICATED SALARIES			1,690,795.15	2,153,588.00	27.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	98,199.43	144,952.00	47.6%
Classified Support Salaries		2200	182,354.89	173,102.00	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	324,022.36	363,052.00	12.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			604,576.68	681,106.00	12.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	423,643.96	368,228.00	-13.1%
PERS		3201-3202	142,118.21	172,224.00	21.2%
OASDI/Medicare/Alternative		3301-3302	75,406.29	91,104.00	20.8%
Health and Welfare Benefits		3401-3402	200,286.62	215,150.00	7.4%
Unemployment Insurance		3501-3502	10,603.53	13,909.00	31.2%
Workers' Compensation		3601-3602	42,050.21	53,860.00	28.1%
OPEB, Allocated		3701-3702	92.48	17.00	-81.6%
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			894,201.30	914,492.00	2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	65,516.58	64,749.00	-1.2%
Materials and Supplies		4300	189,870.83	197,840.00	4.2%
Noncapitalized Equipment		4400	900,156.47	887,490.00	-1.4%
TOTAL, BOOKS AND SUPPLIES			1,155,543.88	1,150,079.00	-0.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	5,000.01	5,000.00	0.0%
Travel and Conferences		5200	11,690.79	11,505.00	-1.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	38,254.38	39,050.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	653.53	655.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,734.29	5,157.00	-33.3%
Professional/Consulting Services and Operating Expenditures		5800	326,310.36	336,773.00	3.2%
Communications		5900	43,772.19	43,646.00	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			433,415.55	441,786.00	1.9%
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	0.00	0.0%
Equipment		6400	0.00	50,588.00	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	50,588.00	New
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	216,863.13	485,150.00	123.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			216,863.13	485,150.00	123.7%
TOTAL, EXPENDITURES			4,995,395.69	5,876,789.00	17.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	306,240.00	306,240.00	0.0%
3) Other State Revenue		8300-8599	4,334,343.00	4,479,450.00	3.3%
4) Other Local Revenue		8600-8799	267,448.15	199,383.00	-25.4%
5) TOTAL, REVENUES			4,908,031.15	4,985,073.00	1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,105,119.14	3,394,324.00	9.3%
2) Instruction - Related Services	2000-2999		1,141,127.93	1,404,453.00	23.1%
3) Pupil Services	3000-3999		215,174.48	233,657.00	8.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		216,863.13	485,150.00	123.7%
8) Plant Services	8000-8999		317,111.01	359,205.00	13.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,995,395.69	5,876,789.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(87,364.54)	(891,716.00)	920.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,364.54)	(891,716.00)	920.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,583,266.62	4,495,902.08	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,583,266.62	4,495,902.08	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,583,266.62	4,495,902.08	-1.9%
2) Ending Balance, June 30 (E + F1e)			4,495,902.08	3,604,186.08	-19.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,056,568.16	1,405,437.16	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,439,333.92	2,198,748.92	-9.9%
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
6391	Adult Education Program	2,056,568.16	1,405,437.16
Total, Restricted Balance		2,056,568.16	1,405,437.16

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	325,281.56	125,950.00	-61.3%
3) Other State Revenue		8300-8599	956,985.33	759,867.00	-20.6%
4) Other Local Revenue		8600-8799	2,721,894.35	2,940,249.00	8.0%
5) TOTAL, REVENUES			4,004,161.24	3,826,066.00	-4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,183,789.88	1,283,204.00	8.4%
2) Classified Salaries		2000-2999	1,023,718.53	1,061,589.00	3.7%
3) Employee Benefits		3000-3999	1,105,452.71	1,044,422.00	-5.5%
4) Books and Supplies		4000-4999	165,846.96	202,494.00	22.1%
5) Services and Other Operating Expenditures		5000-5999	176,204.82	283,239.00	60.7%
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	181,260.22	376,297.00	107.6%
9) TOTAL, EXPENDITURES			3,836,273.12	4,251,245.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			167,888.12	(425,179.00)	-353.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	159,821.22	422,919.00	164.6%
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			159,821.22	422,919.00	164.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			327,709.34	(2,260.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,912.84	484,622.18	208.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,912.84	484,622.18	208.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,912.84	484,622.18	208.8%
2) Ending Balance, June 30 (E + F1e)			484,622.18	482,362.18	-0.5%
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	484,622.18	482,362.18	-0.5%
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	9,215.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	806,642.11		
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			815,857.99		
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	324,442.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,793.34		
6) TOTAL, LIABILITIES			331,235.81		
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)			484,622.18		
FEDERAL REVENUE					
Child Nutrition Programs		8220	31,457.53	25,045.00	-20.4%
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	293,824.03	100,905.00	-65.7%
TOTAL, FEDERAL REVENUE			325,281.56	125,950.00	-61.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	842.49	692.00	-17.9%
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	855,712.84	759,175.00	-11.3%
All Other State Revenue	All Other	8590	100,430.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			956,985.33	759,867.00	-20.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	260.37	340.00	30.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,719,033.97	2,939,909.00	8.1%
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	2,600.01	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,721,894.35	2,940,249.00	8.0%
TOTAL, REVENUES			4,004,161.24	3,826,066.00	-4.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	989,080.33	1,099,957.00	11.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	194,709.55	183,247.00	-5.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,183,789.88	1,283,204.00	8.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	800,092.52	860,288.00	7.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	51,156.08	49,586.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	172,453.82	151,715.00	-12.0%
Other Classified Salaries		2900	16.11	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,023,718.53	1,061,589.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	231,836.84	147,062.00	-36.6%
PERS		3201-3202	355,585.31	364,545.00	2.5%
OASDI/Medicare/Alternative		3301-3302	119,477.37	124,544.00	4.2%
Health and Welfare Benefits		3401-3402	349,396.60	353,506.00	1.2%
Unemployment Insurance		3501-3502	9,591.72	11,632.00	21.3%
Workers' Compensation		3601-3602	39,427.45	43,133.00	9.4%
OPEB, Allocated		3701-3702	137.42	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,105,452.71	1,044,422.00	-5.5%
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	68,809.18	75,895.00	10.3%
Noncapitalized Equipment		4400	5,297.43	4,630.00	-12.6%
Food		4700	91,740.35	121,969.00	33.0%
TOTAL, BOOKS AND SUPPLIES			165,846.96	202,494.00	22.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,259.62	392.00	-68.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,394.09	27,780.00	-2.2%
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	(212,342.75)	3,830.00	-101.8%
Professional/Consulting Services and Operating Expenditures		5800	357,724.37	250,046.00	-30.1%
Communications		5900	1,169.49	1,191.00	1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			176,204.82	283,239.00	60.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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	181,260.22	376,297.00	107.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			181,260.22	376,297.00	107.6%
TOTAL, EXPENDITURES			3,836,273.12	4,251,245.00	10.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	159,821.22	422,919.00	164.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			159,821.22	422,919.00	164.6%

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)			159,821.22	422,919.00	164.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	325,281.56	125,950.00	-61.3%
3) Other State Revenue		8300-8599	956,985.33	759,867.00	-20.6%
4) Other Local Revenue		8600-8799	2,721,894.35	2,940,249.00	8.0%
5) TOTAL, REVENUES			4,004,161.24	3,826,066.00	-4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,811,639.78	3,051,722.00	8.5%
2) Instruction - Related Services	2000-2999		525,812.84	476,944.00	-9.3%
3) Pupil Services	3000-3999		93,736.28	125,352.00	33.7%
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		181,260.22	376,297.00	107.6%
8) Plant Services	8000-8999		223,824.00	220,930.00	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,836,273.12	4,251,245.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			167,888.12	(425,179.00)	-353.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	159,821.22	422,919.00	164.6%
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			159,821.22	422,919.00	164.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			327,709.34	(2,260.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,912.84	484,622.18	208.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,912.84	484,622.18	208.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,912.84	484,622.18	208.8%
2) Ending Balance, June 30 (E + F1e)			484,622.18	482,362.18	-0.5%
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	484,622.18	482,362.18	-0.5%
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
5059	Child Development: ARP California State Preschool Program One-time Stipend	23,451.92	23,451.92
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	248,897.85	248,897.85
6130	Child Development: Center-Based Reserve Account	19,520.98	17,260.98
9010	Other Restricted Local	192,751.43	192,751.43
Total, Restricted Balance		484,622.18	482,362.18

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	2,676,145.16	2,068,966.00	-22.7%
3) Other State Revenue		8300-8599	4,456,078.35	4,234,765.00	-5.0%
4) Other Local Revenue		8600-8799	274,182.21	223,700.00	-18.4%
5) TOTAL, REVENUES			7,406,405.72	6,527,431.00	-11.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,656,235.04	2,215,075.00	33.7%
3) Employee Benefits		3000-3999	643,319.41	874,538.00	35.9%
4) Books and Supplies		4000-4999	2,068,264.93	3,647,145.00	76.3%
5) Services and Other Operating Expenditures		5000-5999	178,330.61	213,800.00	19.9%
6) Capital Outlay		6000-6999	68,025.47	600,000.00	782.0%
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	144,996.66	235,318.00	62.3%
9) TOTAL, EXPENDITURES			4,759,172.12	7,785,876.00	63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,647,233.60	(1,258,445.00)	-147.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,647,233.60	(1,258,445.00)	-147.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,400,054.94	4,047,288.54	189.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,400,054.94	4,047,288.54	189.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,054.94	4,047,288.54	189.1%
2) Ending Balance, June 30 (E + F1e)			4,047,288.54	2,788,843.54	-31.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	22,313.91	0.00	-100.0%
Prepaid Items		9713	4,178.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,006,629.20	3,206,845.61	-20.0%
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	14,166.93	14,166.93	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(432,169.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,800,387.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,728.42		
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	1,626,567.09		
4) Due from Grantor Government		9290	835,631.19		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	22,313.91		
7) Prepaid Expenditures		9330	4,178.50		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,303,806.83		
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	69,416.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	187,101.41		
6) TOTAL, LIABILITIES			256,518.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,047,288.54		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,676,145.16	2,068,966.00	-22.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,676,145.16	2,068,966.00	-22.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,456,078.35	4,234,765.00	-5.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,456,078.35	4,234,765.00	-5.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	235,447.82	222,200.00	-5.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	38,734.39	1,500.00	-96.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			274,182.21	223,700.00	-18.4%
TOTAL, REVENUES			7,406,405.72	6,527,431.00	-11.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,010,481.53	1,498,393.00	48.3%
Classified Supervisors' and Administrators' Salaries		2300	507,447.08	564,423.00	11.2%
Clerical, Technical and Office Salaries		2400	115,715.31	118,259.00	2.2%
Other Classified Salaries		2900	22,591.12	34,000.00	50.5%
TOTAL, CLASSIFIED SALARIES			1,656,235.04	2,215,075.00	33.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	324,806.39	468,796.00	44.3%
OASDI/Medicare/Alternative		3301-3302	123,303.95	158,217.00	28.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	156,805.40	197,748.00	26.1%
Unemployment Insurance		3501-3502	8,123.59	10,348.00	27.4%
Workers' Compensation		3601-3602	30,214.83	39,377.00	30.3%
OPEB, Allocated		3701-3702	65.25	52.00	-20.3%
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			643,319.41	874,538.00	35.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	177,104.56	317,976.00	79.5%
Noncapitalized Equipment		4400	138,710.60	597,000.00	330.4%
Food		4700	1,752,449.77	2,732,169.00	55.9%
TOTAL, BOOKS AND SUPPLIES			2,068,264.93	3,647,145.00	76.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	561.88	1,700.00	202.6%
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,190.10	23,000.00	62.1%
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	79,257.69	87,600.00	10.5%
Professional/Consulting Services and Operating Expenditures		5800	82,394.81	96,400.00	17.0%
Communications		5900	1,926.13	4,100.00	112.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,330.61	213,800.00	19.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	68,025.47	600,000.00	782.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,025.47	600,000.00	782.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	144,996.66	235,318.00	62.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			144,996.66	235,318.00	62.3%
TOTAL, EXPENDITURES			4,759,172.12	7,785,876.00	63.6%
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	2,676,145.16	2,068,966.00	-22.7%
3) Other State Revenue		8300-8599	4,456,078.35	4,234,765.00	-5.0%
4) Other Local Revenue		8600-8799	274,182.21	223,700.00	-18.4%
5) TOTAL, REVENUES			7,406,405.72	6,527,431.00	-11.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,521,776.36	7,444,958.00	64.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		144,996.66	235,318.00	62.3%
8) Plant Services	8000-8999		92,399.10	105,600.00	14.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,759,172.12	7,785,876.00	63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,647,233.60	(1,258,445.00)	-147.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,647,233.60	(1,258,445.00)	-147.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,400,054.94	4,047,288.54	189.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,400,054.94	4,047,288.54	189.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,054.94	4,047,288.54	189.1%
2) Ending Balance, June 30 (E + F1e)			4,047,288.54	2,788,843.54	-31.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	22,313.91	0.00	-100.0%
Prepaid Items		9713	4,178.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,006,629.20	3,206,845.61	-20.0%
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	14,166.93	14,166.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(432,169.00)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,859,094.02	3,206,211.43
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	5,460.57	106.57
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	142,074.61	527.61
Total, Restricted Balance		4,006,629.20	3,206,845.61

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	15,504.14	10,815.00	-30.2%
5) TOTAL, REVENUES			15,504.14	10,815.00	-30.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	147,752.58	49,080.00	-66.8%
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			147,752.58	49,080.00	-66.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(132,248.44)	(38,265.00)	-71.1%
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)			(132,248.44)	(38,265.00)	-71.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,958.47	483,710.03	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,958.47	483,710.03	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,958.47	483,710.03	-21.5%
2) Ending Balance, June 30 (E + F1e)			483,710.03	445,445.03	-7.9%
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	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	483,710.03	445,445.03	-7.9%
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	478,732.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	4,977.21		
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			483,710.03		
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)			483,710.03		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,504.14	10,815.00	-30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,504.14	10,815.00	-30.2%
TOTAL, REVENUES			15,504.14	10,815.00	-30.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	57,253.58	0.00	-100.0%
Buildings and Improvements of Buildings		6200	90,499.00	28,000.00	-69.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	21,080.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			147,752.58	49,080.00	-66.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			147,752.58	49,080.00	-66.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	15,504.14	10,815.00	-30.2%
5) TOTAL, REVENUES			15,504.14	10,815.00	-30.2%
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		147,752.58	49,080.00	-66.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			147,752.58	49,080.00	-66.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(132,248.44)	(38,265.00)	-71.1%
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)			(132,248.44)	(38,265.00)	-71.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,958.47	483,710.03	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,958.47	483,710.03	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,958.47	483,710.03	-21.5%
2) Ending Balance, June 30 (E + F1e)			483,710.03	445,445.03	-7.9%
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	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	483,710.03	445,445.03	-7.9%
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	224,981.17	112,552.00	-50.0%
5) TOTAL, REVENUES			224,981.17	112,552.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,494.91	14,777.00	-10.4%
3) Employee Benefits		3000-3999	7,566.11	7,438.00	-1.7%
4) Books and Supplies		4000-4999	(36,842.66)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	107,570.63	90,000.00	-16.3%
6) Capital Outlay		6000-6999	1,084,818.17	1,034,493.00	-4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,179,607.16	1,146,708.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(954,625.99)	(1,034,156.00)	8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(954,625.99)	(1,034,156.00)	8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,152,286.51	5,197,660.52	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,152,286.51	5,197,660.52	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,152,286.51	5,197,660.52	-15.5%
2) Ending Balance, June 30 (E + F1e)			5,197,660.52	4,163,504.52	-19.9%
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	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	5,197,660.52	4,163,504.52	-19.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,334,740.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	53,685.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,388,425.85		
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	190,765.33		
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			190,765.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,197,660.52		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	163,340.31	112,552.00	-31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,640.86	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			224,981.17	112,552.00	-50.0%
TOTAL, REVENUES			224,981.17	112,552.00	-50.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,494.91	14,777.00	-10.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,494.91	14,777.00	-10.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,928.93	3,990.00	1.6%
OASDI/Medicare/Alternative		3301-3302	1,298.20	1,130.00	-13.0%
Health and Welfare Benefits		3401-3402	1,959.68	1,959.00	0.0%
Unemployment Insurance		3501-3502	82.87	74.00	-10.7%
Workers' Compensation		3601-3602	296.19	285.00	-3.8%
OPEB, Allocated		3701-3702	.24	0.00	-100.0%
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			7,566.11	7,438.00	-1.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,485.82	0.00	-100.0%
Noncapitalized Equipment		4400	(41,328.48)	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			(36,842.66)	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	107,570.63	90,000.00	-16.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,570.63	90,000.00	-16.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	353,380.74	0.00	-100.0%
Buildings and Improvements of Buildings		6200	628,702.67	1,009,009.00	60.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	102,734.76	25,484.00	-75.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,084,818.17	1,034,493.00	-4.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,179,607.16	1,146,708.00	-2.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	224,981.17	112,552.00	-50.0%
5) TOTAL, REVENUES			224,981.17	112,552.00	-50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,179,607.16	1,146,708.00	-2.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,179,607.16	1,146,708.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(954,625.99)	(1,034,156.00)	8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(954,625.99)	(1,034,156.00)	8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,152,286.51	5,197,660.52	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,152,286.51	5,197,660.52	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,152,286.51	5,197,660.52	-15.5%
2) Ending Balance, June 30 (E + F1e)			5,197,660.52	4,163,504.52	-19.9%
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	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	5,197,660.52	4,163,504.52	-19.9%
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	1,209,451.99	886,430.00	-26.7%
5) TOTAL, REVENUES			1,209,451.99	886,430.00	-26.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,477.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	897.48	8,501.00	847.2%
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			41,374.82	8,501.00	-79.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,168,077.17	877,929.00	-24.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,168,077.17	877,929.00	-24.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,648,520.69	6,816,597.86	20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,648,520.69	6,816,597.86	20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,648,520.69	6,816,597.86	20.7%
2) Ending Balance, June 30 (E + F1e)			6,816,597.86	7,694,526.86	12.9%
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	6,639,961.12	7,517,890.12	13.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	176,636.74	176,636.74	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	6,602,061.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	214,536.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,816,597.86		
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)			6,816,597.86		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	176,623.42	115,430.00	-34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,032,828.57	771,000.00	-25.4%
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			1,209,451.99	886,430.00	-26.7%
TOTAL, REVENUES			1,209,451.99	886,430.00	-26.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,423.75	0.00	-100.0%
Noncapitalized Equipment		4400	25,053.59	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,477.34	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	897.48	8,501.00	847.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			897.48	8,501.00	847.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			41,374.82	8,501.00	-79.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,209,451.99	886,430.00	-26.7%
5) TOTAL, REVENUES			1,209,451.99	886,430.00	-26.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		41,374.82	8,501.00	-79.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,374.82	8,501.00	-79.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,168,077.17	877,929.00	-24.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,168,077.17	877,929.00	-24.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,648,520.69	6,816,597.86	20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,648,520.69	6,816,597.86	20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,648,520.69	6,816,597.86	20.7%
2) Ending Balance, June 30 (E + F1e)			6,816,597.86	7,694,526.86	12.9%
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	6,639,961.12	7,517,890.12	13.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	176,636.74	176,636.74	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	6,639,961.12	7,517,890.12
Total, Restricted Balance		6,639,961.12	7,517,890.12

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	1,962,246.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,240,807.50	517,185.00	-76.9%
5) TOTAL, REVENUES			4,203,053.50	517,185.00	-87.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	159,365.92	543,025.00	240.7%
6) Capital Outlay		6000-6999	330,596.75	213,891.00	-35.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			489,962.67	756,916.00	54.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,713,090.83	(239,731.00)	-106.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,713,090.83	(239,731.00)	-106.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,613,789.76	17,326,880.59	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,613,789.76	17,326,880.59	27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,613,789.76	17,326,880.59	27.3%
2) Ending Balance, June 30 (E + F1e)			17,326,880.59	17,087,149.59	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,765,816.43	11,688,600.43	-0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,561,064.16	5,398,549.16	-2.9%
Track & Field	0000	9780	*2,400,000.00*		
BHS Pool Set Aside	0000	9780	*1,742,768.00*		
Financing	0000	9780	*1,018,911.00*		
	0000	9780	*399,385.16*		
Track & Field	0000	9780		*2,550,000.00*	
BHS Pool Set Aside	0000	9780		*1,742,768.00*	
Financing	0000	9780		*1,018,911.00*	
	0000	9780		*86,870.16*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,421,924.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	164,026.79		
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			17,585,950.79		
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	259,070.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			259,070.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			17,326,880.59		
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	1,962,246.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,962,246.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,780,566.65	240,000.00	-86.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	460,240.85	277,185.00	-39.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,240,807.50	517,185.00	-76.9%
TOTAL, REVENUES			4,203,053.50	517,185.00	-87.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,608.49	100,000.00	467.9%
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	141,757.43	443,025.00	212.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,365.92	543,025.00	240.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	330,596.75	213,891.00	-35.3%
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			330,596.75	213,891.00	-35.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			489,962.67	756,916.00	54.5%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,962,246.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,240,807.50	517,185.00	-76.9%
5) TOTAL, REVENUES			4,203,053.50	517,185.00	-87.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		489,962.67	756,916.00	54.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			489,962.67	756,916.00	54.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,713,090.83	(239,731.00)	-106.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,713,090.83	(239,731.00)	-106.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,613,789.76	17,326,880.59	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,613,789.76	17,326,880.59	27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,613,789.76	17,326,880.59	27.3%
2) Ending Balance, June 30 (E + F1e)			17,326,880.59	17,087,149.59	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,765,816.43	11,688,600.43	-0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,561,064.16	5,398,549.16	-2.9%
Track & Field	0000	9780	*2,400,000.00*		
BHS Pool Set Aside	0000	9780	*1,742,768.00*		
Financing	0000	9780	*1,018,911.00*		
	0000	9780	*399,385.16*		
Track & Field	0000	9780		*2,550,000.00*	
BHS Pool Set Aside	0000	9780		*1,742,768.00*	
Financing	0000	9780		*1,018,911.00*	
	0000	9780		*86,870.16*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6230	California Clean Energy Jobs Act	.42	.42
9010	Other Restricted Local	11,765,816.01	11,688,600.01
Total, Restricted Balance		11,765,816.43	11,688,600.43

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	43,778.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,651,900.00	13,452,686.00	-14.1%
5) TOTAL, REVENUES			15,695,678.00	13,452,686.00	-14.3%
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	13,883,515.00	15,427,615.00	11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,883,515.00	15,427,615.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,812,163.00	(1,974,929.00)	-209.0%
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)			1,812,163.00	(1,974,929.00)	-209.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,804,640.00	14,616,803.00	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,804,640.00	14,616,803.00	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,804,640.00	14,616,803.00	14.2%
2) Ending Balance, June 30 (E + F1e)			14,616,803.00	12,641,874.00	-13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	14,616,803.00	12,641,874.00	-13.5%
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	14,616,803.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,616,803.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			14,616,803.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	43,778.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,778.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	13,150,813.00	12,388,517.00	-5.8%
Unsecured Roll		8612	1,106,904.00	405,545.00	-63.4%
Prior Years' Taxes		8613	796,729.00	398,365.00	-50.0%
Supplemental Taxes		8614	441,321.00	220,661.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	24,141.00	0.00	-100.0%
Interest		8660	131,992.00	39,598.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,651,900.00	13,452,686.00	-14.1%
TOTAL, REVENUES			15,695,678.00	13,452,686.00	-14.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,842,313.00	4,564,752.00	18.8%
Bond Interest and Other Service Charges		7434	10,041,202.00	10,862,863.00	8.2%
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)			13,883,515.00	15,427,615.00	11.1%
TOTAL, EXPENDITURES			13,883,515.00	15,427,615.00	11.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,778.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,651,900.00	13,452,686.00	-14.1%
5) TOTAL, REVENUES			15,695,678.00	13,452,686.00	-14.3%
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	13,883,515.00	15,427,615.00	11.1%
10) TOTAL, EXPENDITURES			13,883,515.00	15,427,615.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,812,163.00	(1,974,929.00)	-209.0%
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)			1,812,163.00	(1,974,929.00)	-209.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,804,640.00	14,616,803.00	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,804,640.00	14,616,803.00	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,804,640.00	14,616,803.00	14.2%
2) Ending Balance, June 30 (E + F1e)			14,616,803.00	12,641,874.00	-13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	14,616,803.00	12,641,874.00	-13.5%
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,566,768.07	1,818,596.00	16.1%
5) TOTAL, REVENUES			1,566,768.07	1,818,596.00	16.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,758,650.55	1,868,596.00	6.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,758,650.55	1,868,596.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(191,882.48)	(50,000.00)	-73.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(191,882.48)	(50,000.00)	-73.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	342,143.91	150,261.43	-56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			342,143.91	150,261.43	-56.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			342,143.91	150,261.43	-56.1%
2) Ending Net Position, June 30 (E + F1e)			150,261.43	100,261.43	-33.3%
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	150,261.43	100,261.43	-33.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(712,922.95)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	866,506.00		
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) 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			153,583.05		
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	3,321.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,321.62		
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)			150,261.43		
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	262.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,566,506.00	1,818,596.00	16.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,566,768.07	1,818,596.00	16.1%
TOTAL, REVENUES			1,566,768.07	1,818,596.00	16.1%
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,758,650.55	1,868,596.00	6.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,758,650.55	1,868,596.00	6.3%
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			1,758,650.55	1,868,596.00	6.3%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,566,768.07	1,818,596.00	16.1%
5) TOTAL, REVENUES			1,566,768.07	1,818,596.00	16.1%
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		1,758,650.55	1,868,596.00	6.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,758,650.55	1,868,596.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(191,882.48)	(50,000.00)	-73.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(191,882.48)	(50,000.00)	-73.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	342,143.91	150,261.43	-56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			342,143.91	150,261.43	-56.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			342,143.91	150,261.43	-56.1%
2) Ending Net Position, June 30 (E + F1e)			150,261.43	100,261.43	-33.3%
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	150,261.43	100,261.43	-33.3%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,394.73	42,000.00	4.0%
5) TOTAL, REVENUES			40,394.73	42,000.00	4.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,572,799.00	1,394,229.00	-11.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,572,799.00	1,394,229.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,532,404.27)	(1,352,229.00)	-11.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,532,404.27)	(1,352,229.00)	-11.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,864,208.80	1,331,804.53	-53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,864,208.80	1,331,804.53	-53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,864,208.80	1,331,804.53	-53.5%
2) Ending Net Position, June 30 (E + F1e)			1,331,804.53	(20,424.47)	-101.5%
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	1,331,804.53	(20,424.47)	-101.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,331,804.53		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			1,331,804.53		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,331,804.53		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	83,315.27	80,000.00	-4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(42,920.54)	(38,000.00)	-11.5%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,394.73	42,000.00	4.0%
TOTAL, REVENUES			40,394.73	42,000.00	4.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,572,799.00	1,394,229.00	-11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,572,799.00	1,394,229.00	-11.4%
TOTAL, EXPENSES			1,572,799.00	1,394,229.00	-11.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,394.73	42,000.00	4.0%
5) TOTAL, REVENUES			40,394.73	42,000.00	4.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,572,799.00	1,394,229.00	-11.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,572,799.00	1,394,229.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,532,404.27)	(1,352,229.00)	-11.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,532,404.27)	(1,352,229.00)	-11.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,864,208.80	1,331,804.53	-53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,864,208.80	1,331,804.53	-53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,864,208.80	1,331,804.53	-53.5%
2) Ending Net Position, June 30 (E + F1e)			1,331,804.53	(20,424.47)	-101.5%
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	1,331,804.53	(20,424.47)	-101.5%

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)	13,270.87	13,274.34	14,400.00	13,434.36	13,434.36	13,946.92
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,270.87	13,274.34	14,400.00	13,434.36	13,434.36	13,946.92
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,270.87	13,274.34	14,400.00	13,434.36	13,434.36	13,946.92
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	7,621,124.00		7,621,124.00			7,621,124.00
Work in Progress	3,103,355.00		3,103,355.00	2,560,837.00	3,088,155.00	2,576,037.00
Total capital assets not being depreciated	10,724,479.00	0.00	10,724,479.00	2,560,837.00	3,088,155.00	10,197,161.00
Capital assets being depreciated:						
Land Improvements	39,311,170.00		39,311,170.00	287,390.00		39,598,560.00
Buildings	387,013,132.00		387,013,132.00	3,699,133.00		390,712,265.00
Equipment	7,461,356.00	(187,384.00)	7,273,972.00	397,460.00	64,689.00	7,606,743.00
Total capital assets being depreciated	433,785,658.00	(187,384.00)	433,598,274.00	4,383,983.00	64,689.00	437,917,568.00
Accumulated Depreciation for:						
Land Improvements	(12,534,500.00)		(12,534,500.00)	(1,067,893.00)		(13,602,393.00)
Buildings	(159,549,658.00)		(159,549,658.00)	(10,427,278.00)		(169,976,936.00)
Equipment	(5,685,159.00)	460,258.00	(5,224,901.00)	(670,431.00)	(64,689.00)	(5,830,643.00)
Total accumulated depreciation	(177,769,317.00)	460,258.00	(177,309,059.00)	(12,165,602.00)	(64,689.00)	(189,409,972.00)
Total capital assets being depreciated, net excluding lease and subscription assets	256,016,341.00	272,874.00	256,289,215.00	(7,781,619.00)	0.00	248,507,596.00
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	266,740,820.00	272,874.00	267,013,694.00	(5,220,782.00)	3,088,155.00	258,704,757.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	60.76%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$118,551,223.13
	Appropriations Subject to Limit	$112,132,095.72
	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	4.98%
	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: _____ Date of Meeting: Sep 12, 2023

Clerk / Secretary of the Governing Board

(Original signature required)

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: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
Demetra Moore	Andrew Cantwell
Name	Name
Business Advisory Services Consultant	Asst. Superintendent of Admin. Services
Title	Title
(562) 401-5497	(818) 729-4473
Telephone	Telephone
Moore_Demetra@lacoe.edu	andrewcantwell@burbankusd.org
E-mail Address	E-mail Address

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSER II	ESSER III	ESSER III-LEARNIN LOSS	ELO - ESSER II STATE	ELO - GEER II	ELO - ESSER III	ARP IDEA PART B-LOCAL ENTITLEMENT
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3212	3213	3214	3216	3217	3219	3305
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00		0.00	0.00
2. a. Current Year Award	975,566.00	1,187,967.00	2,519,431.00	1,427,310.00	92,311.40	976,838.73	616,800.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00			
c. Other Adjustments	0.00	0.00	0.00	0.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	975,566.00	1,187,967.00	2,519,431.00	1,427,310.00	92,311.40	976,838.73	616,800.00
3. Required Matching Funds/Other		0.00					
4. Total Available Award (sum lines 1, 2d, & 3)	975,566.00	1,187,967.00	2,519,431.00	1,427,310.00	92,311.40	976,838.73	616,800.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00					
6. Cash Received in Current Year	911,930.10	1,187,967.00	1,141,962.10	1,056,058.00	92,311.40	976,838.73	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	911,930.10	1,187,967.00	1,141,962.10	1,056,058.00	92,311.40	976,838.73	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	975,566.00	1,187,967.00	2,519,431.00	1,427,310.00	92,311.40	976,838.73	616,800.00
10. Non Donor-Authorized Expenditures	0.00						
11. Total Expenditures (lines 9 & 10)	975,566.00	1,187,967.00	2,519,431.00	1,427,310.00	92,311.40	976,838.73	616,800.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(63,635.90)	0.00	(1,377,468.90)	(371,252.00)	0.00	0.00	(616,800.00)

Description	001	002	003	004	005	006	007
a. Unearned Revenue		0.00					
b. Accounts Payable		0.00					
c. Accounts Receivable	63,635.90	0.00	1,377,468.00	371,252.00			616,800.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	975,566.00	1,187,967.00	2,519,430.10	1,427,310.00	92,311.40	976,838.73	616,800.00

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ARP IDEA PART B-PRESCHL GRANTS	ARP IDEA PART B -PRIVATE SCHL	SPED IDEA LOCAL ASSIST PART B	SPED IDEA LOCAL ASSIST PRIVATE SCHL	SPED IDEA PRESCL GRANTS	SPED IDEA FEDERAL MENTAL HEALTH	SPED IDEA PRESCHL STAFF DEV
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3308	3306	3310	3311	3315	3327	3345
REVENUE OBJECT	8182	8182	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	55,421.00	6,745.00	2,905,929.29	36,036.90	61,290.44	172,241.18	840.06
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	55,421.00	6,745.00	2,905,929.29	36,036.90	61,290.44	172,241.18	840.06
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	55,421.00	6,745.00	2,905,929.29	36,036.90	61,290.44	172,241.18	840.06
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year							
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	55,421.00	6,745.00	2,905,929.29	36,036.90	61,290.44	172,241.18	840.06
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	55,421.00	6,745.00	2,905,929.29	36,036.90	61,290.44	172,241.18	840.06
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(55,421.00)	(6,745.00)	(2,905,929.29)	(36,036.90)	(61,290.44)	(172,241.18)	(840.06)
a. Unearned Revenue							

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable	55,421.00	6,745.00	2,905,929.29	36,036.90	61,290.44	172,241.18	840.06
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	55,421.00	6,745.00	2,905,929.29	36,036.90	61,290.44	172,241.18	840.06

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	SPED DEPARTMENT OF REHAB	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	ESSA: School Improvement Funding for LEAs	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	ESSA: Title II, Part A, Supporting Effective Instruction	ESSA: Title III, Immigrant Student Program
FEDERAL CATALOG NUMBER							
RESOURCE CODE	5810	3010	3182	3225	3550	4035	4201
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		340,344.00	387,508.58			138,102.78	18,045.00
2. a. Current Year Award	173,431.00	1,722,565.00		255,000.00	85,837.00	308,649.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	173,431.00	1,722,565.00	0.00	255,000.00	85,837.00	308,649.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	173,431.00	2,062,909.00	387,508.58	255,000.00	85,837.00	446,751.78	18,045.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		1,987,199.82	291,600.58	204,000.00	51,767.27	623,841.78	18,045.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	1,987,199.82	291,600.58	204,000.00	51,767.27	623,841.78	18,045.00
EXPENDITURES							
9. Donor-Authorized Expenditures	173,431.00	1,848,824.95	343,494.47	255,000.00	84,897.73	330,930.44	18,045.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	173,431.00	1,848,824.95	343,494.47	255,000.00	84,897.73	330,930.44	18,045.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							

Description	015	016	017	018	019	020	021
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(173,431.00)	138,374.87	(51,893.89)	(51,000.00)	(33,130.46)	292,911.34	0.00
a. Unearned Revenue		138,374.87				292,911.34	
b. Accounts Payable							
c. Accounts Receivable	173,431.00		69,721.25	51,000.00	33,130.46		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	214,084.05	44,014.11	0.00	939.27	115,821.34	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	173,431.00	1,848,824.95	361,321.83	255,000.00	84,897.73	330,930.44	18,045.00

Description	022	023	
FEDERAL PROGRAM NAME	ESSA: Title III, English Learner Student Program	After School Education and Safety (ASES)	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	4203	6010	
REVENUE OBJECT	8290	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	132,980.02		1,016,980.38
2. a. Current Year Award	180,269.00		13,760,479.00
b. Transferability (ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	180,269.00	0.00	13,760,479.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	313,249.02	0.00	14,777,459.38
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	192,346.42		8,735,868.20
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	192,346.42	0.00	8,735,868.20
EXPENDITURES			
9. Donor-Authorized Expenditures	198,229.06		14,287,580.65
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	198,229.06	0.00	14,287,580.65
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,882.64)	0.00	(5,551,712.45)

Description	022	023	
a. Unearned Revenue			431,286.21
b. Accounts Payable			0.00
c. Accounts Receivable	5,882.64		6,000,825.12
14. Unused Grant Award Calculation (line 4 minus line 9)	115,019.96	0.00	489,878.73
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	198,229.06	0.00	14,305,407.11

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	IPI	SPED WORKABILITY	Universal Prekindergarten Planning Grants	After School Education and Safety (ASES)	Governor's CTE Initiative: California Partnership Academies	Career Technical Education Incentive Grant Program	K- 12 Strong Workforce Program
RESOURCE CODE	7422	6520	6053	6010	6385	6387	6388
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		1,251.06	242,525.00	63,809.00	8,368.85	611,194.36	856,906.44
2. a. Current Year Award	1,591,765.71	237,000.00	3,552.00	691,995.00	62,000.00	600,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,591,765.71	237,000.00	3,552.00	691,995.00	62,000.00	600,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,591,765.71	238,251.06	246,077.00	755,804.00	70,368.85	1,211,194.36	856,906.44
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,591,765.71	0.00	729,064.00	622,795.46	54,868.85	1,200,420.36	542,530.84
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,591,765.71	0.00	729,064.00	622,795.46	54,868.85	1,200,420.36	542,530.84
EXPENDITURES							
9. Donor-Authorized Expenditures	1,591,765.71	238,251.06	14,321.77	755,804.09	49,610.06	566,226.58	725,481.98
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,591,765.71	238,251.06	14,321.77	755,804.09	49,610.06	566,226.58	725,481.98
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(238,251.06)	714,742.23	(133,008.63)	5,258.79	634,193.78	(182,951.14)
a. Unearned Revenue			714,742.23		5,258.79	634,193.78	
b. Accounts Payable							

Description	001	002	003	004	005	006	007
c. Accounts Receivable		237,000.00		133,008.63			182,951.14
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	231,755.23	(.09)	20,758.79	644,967.78	131,424.46
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,591,765.71	237,000.00	14,321.77	755,804.09	49,610.06	566,226.58	725,481.98

Description	TOTAL
STATE PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,784,054.71
2. a. Current Year Award	3,186,312.71
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	3,186,312.71
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	4,970,367.42
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	4,741,445.22
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	4,741,445.22
EXPENDITURES	
9. Donor-Authorized Expenditures	3,941,461.25
10. Non Donor-Authorized	
Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	3,941,461.25
12. Amounts Included in Line 6 above	
for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue	
or A/P, & A/R amounts	
(line 8 minus line 9 plus line 12)	799,983.97
a. Unearned Revenue	1,354,194.80
b. Accounts Payable	0.00
c. Accounts Receivable	552,959.77
14. Unused Grant Award Calculation	
(line 4 minus line 9)	1,028,906.17

Description	
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,940,210.19

Description	001	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

Description	001	
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	SPED AB602	RRM	SPED DISPUTE PREVENTION AND DISPUTE RESOLUTION	SPED LEARNING RECOVERY SUPPORT	MENTAL HEALTH SERVICES	SPED EARLY INTERVENTION PRESCHL GRNT	EXPANDED LEARNING OPPORTUNITIES PROGRAM
RESOURCE CODE	6500	8150	6536	6537	6546	6547	2600
REVENUE OBJECT	8311	8980	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		1,860,719.00	201,766.86	809,277.58		831,351.00	1,534,990.13
2. a. Current Year Award	12,272,754.95	6,555,453.00	0.00		1,054,250.00	869,380.00	4,778,876.00
b. Other Adjustments	825,988.15	140,501.00			87,872.76		
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,098,743.10	6,695,954.00	0.00	0.00	1,142,122.76	869,380.00	4,778,876.00
3. Required Matching Funds/Other	29,819,012.29						
4. Total Available (sum lines 1, 2c, & 3)	42,917,755.39	8,556,673.00	201,766.86	809,277.58	1,142,122.76	1,700,731.00	6,313,866.13
REVENUES							
5. Cash Received in Current Year	11,338,157.23	8,490,627.00	0.00	0.00	1,004,317.00	869,380.00	4,782,335.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,760,585.87	(1,794,673.00)	0.00	0.00	137,805.76	0.00	(3,459.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,760,585.87	(1,794,673.00)	0.00	0.00	137,805.76	0.00	(3,459.00)
8. Contributed Matching Funds	29,819,012.29						
9. Total Available (sum lines 5, 7c, & 8)	42,917,755.39	6,695,954.00	0.00	0.00	1,142,122.76	869,380.00	4,778,876.00
EXPENDITURES							
10. Donor-Authorized Expenditures	42,917,755.39	6,946,738.00	201,766.86	809,277.58	1,142,122.76	1,700,731.00	1,282,756.56
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	42,917,755.39	6,946,738.00	201,766.86	809,277.58	1,142,122.76	1,700,731.00	1,282,756.56
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	1,609,935.00	0.00	0.00	0.00	0.00	5,031,109.57

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Educator Effectiveness, FY 2021-22	Lottery: Instructional Materials	Arts, Music, and Instructional Materials Discretionary Block Grant	Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds	Kitchen Infrastructure and Training Funds - Food Service Staff Training Funds	Kitchen Infrastructure and Training Funds - 2022 KIT Funds	Classified School Employee Professional Development Block Grant
RESOURCE CODE	62660	6300	6762	7028	7029	7032	7311
REVENUE OBJECT	8590	8560	8590	8520	8520	8520	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,963,717.03	3,885,981.05		25,000.00	36,649.00		87,699.08
2. a. Current Year Award	664,804.00	1,410,745.20	4,418,043.00			1,151,665.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	664,804.00	1,410,745.20	4,418,043.00	0.00	0.00	1,151,665.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,628,521.03	5,296,726.25	4,418,043.00	25,000.00	36,649.00	1,151,665.00	87,699.08
REVENUES							
5. Cash Received in Current Year	2,628,521.03	1,410,745.20	4,418,043.00				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(1,963,717.03)	0.00	0.00	0.00	0.00	1,151,665.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(1,963,717.03)	0.00	0.00	0.00	0.00	1,151,665.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	664,804.00	1,410,745.20	4,418,043.00	0.00	0.00	1,151,665.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	161,043.79	2,022,512.89	170,959.36		3,940.00		
11. Non Donor-Authorized Expenditures							

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	161,043.79	2,022,512.89	170,959.36	0.00	3,940.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,467,477.24	3,274,213.36	4,247,083.64	25,000.00	32,709.00	1,151,665.00	87,699.08

Description	015	016	017	018	019	
STATE PROGRAM NAME	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	Classified School Employee Summer Assistance Program (CSESAP)	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant	TOTAL
RESOURCE CODE	7412	7413	7415	7435	7810	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	393,383.00	147,478.00	28,248.70			11,806,260.43
2. a. Current Year Award	131,128.00	49,159.00	393,298.58	11,690,943.00	131,386.00	45,571,885.73
b. Other Adjustments						1,054,361.91
c. Adj Curr Yr Award (sum lines 2a & 2b)	131,128.00	49,159.00	393,298.58	11,690,943.00	131,386.00	46,626,247.64
3. Required Matching Funds/Other						29,819,012.29
4. Total Available Award (sum lines 1, 2c, & 3)	524,511.00	196,637.00	421,547.28	11,690,943.00	131,386.00	88,251,520.36
REVENUES						
5. Cash Received in Current Year	131,128.00	49,159.00	341,648.00	11,690,943.00	131,386.00	47,286,389.46
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	51,650.58	0.00	0.00	(660,141.82)
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	51,650.58	0.00	0.00	(660,141.82)
8. Contributed Matching Funds						29,819,012.29
9. Total Available (sum lines 5, 7c, & 8)	131,128.00	49,159.00	393,298.58	11,690,943.00	131,386.00	76,445,259.93
EXPENDITURES						
10. Donor-Authorized Expenditures	8,627.74	29,905.08	393,298.58	483,123.58		58,274,559.17
11. Non Donor-Authorized Expenditures						0.00

Description	015	016	017	018	019	
12. Total Expenditures (line 10 plus line 11)	8,627.74	29,905.08	393,298.58	483,123.58	0.00	58,274,559.17
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	515,883.26	166,731.92	28,248.70	11,207,819.42	131,386.00	29,976,961.19

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

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

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	83,508,846.44	301	0.00	303	83,508,846.44	305	2,198,896.44		307	81,309,950.00	309
2000 - Classified Salaries	30,148,058.84	311	163,637.35	313	29,984,421.49	315	14,998.48		317	29,969,423.01	319
3000 - Employee Benefits	48,296,420.63	321	13,282.34	323	48,283,138.29	325	744,113.56		327	47,539,024.73	329
4000 - Books, Supplies Equip Replace. (6500)	6,044,035.86	331	39,860.01	333	6,004,175.85	335	2,042,880.91		337	3,961,294.94	339
5000 - Services. . . & 7300 - Indirect Costs	34,705,097.31	341	79,284.30	343	34,625,813.01	345	16,389,894.40		347	18,235,918.61	349
				TOTAL	202,406,395.08	365			TOTAL	181,015,611.29	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	67,605,874.08	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,793,868.37	380
3. STRS.	3101 & 3102	18,988,899.05	382
4. PERS.	3201 & 3202	2,812,847.65	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,821,801.18	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,212,556.27	385
7. Unemployment Insurance.	3501 & 3502	349,520.29	390
8. Workers' Compensation Insurance.	3601 & 3602	1,462,693.78	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	110,048,060.67	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	70,668.36	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	109,977,392.31	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	60.76%	
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)	60.76%
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)	181,015,611.29
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	186,686,268.00		186,686,268.00	4,260,461.00	11,729,033.00	179,217,696.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	15,924,808.00	759,948.00	16,684,756.00		1,469,142.00	15,215,614.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	197,550,072.00		197,550,072.00		94,479,911.00	103,070,161.00	
Total/Net OPEB Liability	75,044,078.00		75,044,078.00		6,724,843.00	68,319,235.00	
Compensated Absences Payable	3,945,596.00		3,945,596.00		1,948,229.00	1,997,367.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	479,150,822.00	759,948.00	479,910,770.00	4,260,461.00	116,351,158.00	367,820,073.00	0.00
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

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	206,739,394.71
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,418,977.54
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	117,611.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,086,423.19
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,632,324.66
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	159,821.22
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	60,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	841,582.92

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)				3,897,763.21
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				188,422,653.96

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	13,274.34
B. Expenditures per ADA (Line I.E divided by Line II.A)	14,194.50

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	176,015,446.34	13,257.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	176,015,446.34	13,257.06
B. Required effort (Line A.2 times 90%)	158,413,901.71	11,931.35
C. Current year expenditures (Line I.E and Line II.B)	188,422,653.96	14,194.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		**2021-22 Actual**			**2022-23 Actual**	
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	104,260,433.03		104,260,433.03			112,132,095.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,270.87		13,270.87			13,270.87
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2021-22**			**Adjustments to 2022-23**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA		**2022-23 P2 Report**			**2023-24 P2 Estimate**	
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	13,270.87		13,270.87	13,434.36		13,434.36
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			13,270.87			13,434.36
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2022-23 Actual**			**2023-24 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	169,508.82		169,508.82	169,648.00		169,648.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	38,970,262.66		38,970,262.66	38,269,027.00		38,269,027.00
5. Unsecured Roll Taxes (Object 8042)	141,415.49		141,415.49	141,415.00		141,415.00
6. Prior Years' Taxes (Object 8043)	1,832,303.68		1,832,303.68	1,999,285.00		1,999,285.00
7. Supplemental Taxes (Object 8044)	810,192.78		810,192.78	1,152,378.00		1,152,378.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	11,415,037.57		11,415,037.57	10,047,040.00		10,047,040.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	51,936.35		51,936.35	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	14,100,365.13		14,100,365.13	12,626,064.00		12,626,064.00
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)	67,491,022.48	0.00	67,491,022.48	64,404,857.00	0.00	64,404,857.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	67,491,022.48	0.00	67,491,022.48	64,404,857.00	0.00	64,404,857.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,489,407.00		6,489,407.00	6,894,953.00		6,894,953.00
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)	6,489,407.00	0.00	6,489,407.00	6,894,953.00	0.00	6,894,953.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	94,177,126.52		94,177,126.52	104,557,211.00		104,557,211.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	17,037.04		17,037.04	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	94,194,163.56	0.00	94,194,163.56	104,557,211.00	0.00	104,557,211.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	240,664,753.85		240,664,753.85	207,482,180.00		207,482,180.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,661,926.70		1,661,926.70	730,489.00		730,489.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2022-23 Actual**			**2023-24 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			104,260,433.03			112,132,095.72
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			1.0123
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			112,132,095.72			118,551,223.13
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			67,491,022.48			64,404,857.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,592,504.40			1,612,123.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			51,130,480.24			61,041,319.13
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			51,130,480.24			61,041,319.13
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])			824,844.81			443,222.74
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			68,315,867.29			64,848,079.74
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)			50,305,635.43			60,598,096.39
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			68,315,867.29			
b. State Subventions (Line D8)			50,305,635.43			
c. Less: Excluded Appropriations (Line C23)			6,489,407.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			112,132,095.72			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2022-23 Actual**			**2023-24 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			112,132,095.72			118,551,223.13
12. Appropriations Subject to the Limit (Line D9d)			112,132,095.72			

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Andrew Cantwell
Gann Contact Person

818-729-4473
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 5,525,637.10
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) — 156,424,744.48

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) — 3.53%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 8,009,830.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 2,497,748.90

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	134,162.61
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	636,318.98
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,278,060.94
9. Carry-Forward Adjustment (Part IV, Line F)	(1,170,649.74)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,107,411.20
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	134,887,914.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,694,595.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,249,649.66
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,459,914.93
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	117,611.22
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	682,308.16
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)	205,462.28
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)	4,315.57
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)	17,389,714.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,773,532.55
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,563,272.55
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,793,700.22
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)	202,821,992.35
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.56%
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)	4.98%

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)	11,278,060.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,922,249.28)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.19%) 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 (5.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.19%) times Part III, Line B19); zero if positive	(1,170,649.74)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,170,649.74)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.98%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-585324.87) is applied to the current year calculation and the remainder ($-585324.87) is deferred to one or more future years:	5.27%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-390216.58) is applied to the current year calculation and the remainder ($-780433.16) is deferred to one or more future years:	5.37%
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)	(1,170,649.74)

Approved indirect cost rate: 5.19%

Highest rate used in any program: 5.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,146,536.77	59,505.22	5.19%
01	3010	1,757,605.24	91,219.71	5.19%
01	3182	343,494.47	17,827.36	5.19%
01	3212	927,432.27	48,133.73	5.19%
01	3213	1,129,353.55	58,613.45	5.19%
01	3214	2,395,124.05	124,306.94	5.19%
01	3225	242,857.15	12,142.85	5.00%
01	3550	80,854.98	4,042.75	5.00%
01	4035	314,602.57	16,327.87	5.19%
01	4127	25,000.00	1,297.50	5.19%
01	4201	17,155.12	889.88	5.19%
01	4203	188,448.58	9,780.48	5.19%
01	5634	11,665.35	605.43	5.19%
01	6010	719,813.42	35,990.67	5.00%
01	6053	13,615.14	706.63	5.19%
01	6266	153,098.00	7,945.79	5.19%
01	6385	47,162.77	2,447.29	5.19%
01	6387	531,482.97	27,583.97	5.19%
01	6388	697,578.91	27,903.07	4.00%
01	6762	162,524.35	8,435.01	5.19%
01	7412	8,201.74	425.67	5.19%
01	7413	28,429.58	1,475.50	5.19%
01	7422	1,513,229.10	78,536.61	5.19%
01	7435	459,287.03	23,836.55	5.19%
01	8150	5,660,841.98	291,800.14	5.15%
11	6371	7,550.00	392.00	5.19%
11	6391	3,941,734.14	197,028.29	5.00%
12	5025	123,902.37	6,430.53	5.19%
12	5160	13,474.81	699.34	5.19%
12	5320	0.00	1,538.09	N/A
12	6105	809,950.92	42,036.45	5.19%
12	9010	2,515,514.45	130,555.81	5.19%
13	5310	2,792,879.97	144,954.09	5.19%
13	5460	820.25	42.57	5.19%

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	5.00	3,885,981.08	3,885,986.08
2. State Lottery Revenue	8560	2,811,752.48		1,410,745.20	4,222,497.68
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,811,752.48	5.00	5,296,726.28	8,108,483.76
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,092,783.34		0.00	2,092,783.34
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	718,969.14		0.00	718,969.14
4. Books and Supplies	4000-4999	0.00		1,982,920.77	1,982,920.77
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			39,592.12	39,592.12
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,811,752.48	0.00	2,022,512.89	4,834,265.37
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	5.00	3,274,213.39	3,274,218.39

D. COMMENTS:

Online learning licenses for curriculum.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	86,071,664.47	15,432,734.53	101,504,399.00	5,726,245.10		107,230,644.10
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,712,363.27	17,150,830.46	18,863,193.73	1,064,143.74		19,927,337.47
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,014,955.65	7,291,683.85	8,306,639.50	468,608.79		8,775,248.29
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,204,390.83	0.00	4,204,390.83	237,185.51		4,441,576.34
4110	Regular Education, Adult	14,395.40	0.00	14,395.40	812.10		15,207.50
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	4,226,197.24	1,121,304.99	5,347,502.23	301,672.72		5,649,174.95
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	51,057,767.00	2,156,355.75	53,214,122.75	3,002,008.90		56,216,131.65
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	60,000.00	0.00	60,000.00	3,384.83		63,384.83
8100	Community Services	117,611.22	0.00	117,611.22	6,634.89		124,246.11
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					62,020.48	62,020.48
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,002,204.52	1,002,204.52
----	Other Outgo					3,043,387.09	3,043,387.09
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	731,951.39		731,951.39
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(543,120.01)		(543,120.01)
----	**Total General Fund and Charter Schools Funds Expenditures**	148,479,345.08	43,152,909.58	191,632,254.66	10,999,527.96	4,107,612.09	206,739,394.71

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	84,498,073.85	1,439.16	16,572.93	3,793.40	79,577.44	0.00	1,472,201.22			6.47	0.00	86,071,664.47
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,377,264.86	4,491.75	0.00	281,588.87	327.88	0.00	0.00			48,689.91	0.00	1,712,363.27
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	634,459.18	0.00	0.00	302,466.84	0.00	0.00	0.00			78,029.63	0.00	1,014,955.65
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	3,633,656.54	383,319.87	0.00	1,641.62	185,107.80	0.00	0.00			665.00	0.00	4,204,390.83
4110	Regular Education, Adult	5,645.40	0.00	0.00	5,361.00	0.00	0.00	0.00			3,389.00	0.00	14,395.40
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	3,117,778.52	780,002.27	3,614.52	323,479.82	1,322.11	0.00	0.00			0.00	0.00	4,226,197.24
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	41,747,769.86	2,775,380.73	21.29	786,699.51	2,587,408.93	3,105,038.78	0.00			55,447.90	0.00	51,057,767.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		117,611.22	0.00	0.00	0.00	117,611.22
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		135,014,648.21	3,944,633.78	20,208.74	1,705,031.06	2,913,744.16	3,105,038.78	1,472,201.22	117,611.22	0.00	186,227.91	0.00	148,479,345.08

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	2,296,744.86	13,135,989.67	0.00	15,432,734.53
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	13,074,986.52	4,075,843.94	0.00	17,150,830.46
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	6,620,891.01	670,792.84	0.00	7,291,683.85
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	1,121,304.99	0.00	0.00	1,121,304.99
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,156,355.75	0.00	0.00	2,156,355.75
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		25,270,283.13	17,882,626.45	0.00	43,152,909.58

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	682,308.16
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	134,162.61
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,224,112.73
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,502,064.47
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,542,647.97
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	148,479,345.08
2	Total Allocated Costs (from Form PCR, Column 2, Total)	43,152,909.58
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	191,632,254.66
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,773,532.55
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,655,012.90
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,546,149.99
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,974,695.44
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	204,606,950.10
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	5.64%

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)	62,020.48				62,020.48
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,002,204.52		1,002,204.52
Other Outgo (Objects 1000 - 7999)				3,043,387.09	3,043,387.09
Total Other Costs	62,020.48	0.00	1,002,204.52	3,043,387.09	4,107,612.09

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		3,277,660.74	2,296,744.86	9,450,316.72	10,245,560.81	17,882,626.45	0.00	0.00
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							
1110	Regular Education, K–12		.68			59.14		
3100	Alternative Schools							
3200	Continuation Schools			.78	1.00	18.35		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools			1.18	.10	3.02		
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	.52						1.00
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	1.00						
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		1.52	.68	1.96	1.10	80.51	0.00	1.00

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Foothill (DJ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Glendale Unified (DJ00)			0.0%
Burbank Unified (DJ01)			0.0%
La Canada Unified (DJ02)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

Current LEA:	19-64337-0000000 Burbank Unified	
Selected SELPA:	DJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DJ	Foothill	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,914.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,342,165.95	0.00	0.00	0.00	934,740.39	10,867,817.10		13,144,723.44
2000-2999	Classified Salaries	595,448.21	0.00	0.00	0.00	254,710.22	8,429,809.39		9,279,967.82
3000-3999	Employee Benefits	707,807.08	0.00	0.00	0.00	456,780.84	7,442,824.43		8,607,412.35
4000-4999	Books and Supplies	13,118.54	0.00	0.00	0.00	6,797.93	85,082.39		104,998.86
5000-5999	Services and Other Operating Expenditures	4,595,709.58	0.00	0.00	0.00	10.32	15,324,944.63		19,920,664.53
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,254,249.36	0.00	0.00	0.00	1,653,039.70	42,150,477.94	0.00	51,057,767.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,156,355.74							2,156,355.74
	Total Indirect Costs and PCR Allocations	2,156,355.74	0.00	0.00	0.00	0.00	0.00	0.00	2,156,355.74
	TOTAL COSTS	9,410,605.10	0.00	0.00	0.00	1,653,039.70	42,150,477.94	0.00	53,214,122.74
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	72,654.30	0.00	0.00	0.00	95,763.11	5,149.25		173,566.66
2000-2999	Classified Salaries	12,787.37	0.00	0.00	0.00	223,760.60	2,004,781.76		2,241,329.73
3000-3999	Employee Benefits	22,804.77	0.00	0.00	0.00	161,736.86	923,800.23		1,108,341.86
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	840.06	571.58		1,411.64
5000-5999	Services and Other Operating Expenditures	43,193.61	0.00	0.00	0.00	0.00	455,009.40		498,203.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	151,440.05	0.00	0.00	0.00	482,100.63	3,389,312.22	0.00	4,022,852.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	151,440.05	0.00	0.00	0.00	482,100.63	3,389,312.22	0.00	4,022,852.90
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,022,852.90

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,269,511.65	0.00	0.00	0.00	838,977.28	10,862,667.85		12,971,156.78
2000-2999	Classified Salaries	582,660.84	0.00	0.00	0.00	30,949.62	6,425,027.63		7,038,638.09
3000-3999	Employee Benefits	685,002.31	0.00	0.00	0.00	295,043.98	6,519,024.20		7,499,070.49
4000-4999	Books and Supplies	13,118.54	0.00	0.00	0.00	5,957.87	84,510.81		103,587.22
5000-5999	Services and Other Operating Expenditures	4,552,515.97	0.00	0.00	0.00	10.32	14,869,935.23		19,422,461.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,102,809.31	0.00	0.00	0.00	1,170,939.07	38,761,165.72	0.00	47,034,914.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,156,355.74							2,156,355.74
	Total Indirect Costs and PCR Allocations	2,156,355.74	0.00	0.00	0.00	0.00	0.00	0.00	2,156,355.74
	TOTAL BEFORE OBJECT 8980	9,259,165.05	0.00	0.00	0.00	1,170,939.07	38,761,165.72	0.00	49,191,269.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								49,191,269.84
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	37,248.50	0.00	0.00	0.00	0.00	0.00		37,248.50
2000-2999	Classified Salaries	93,700.99	0.00	0.00	0.00	0.00	0.00		93,700.99
3000-3999	Employee Benefits	52,304.85	0.00	0.00	0.00	0.00	0.00		52,304.85
4000-4999	Books and Supplies	595.42	0.00	0.00	0.00	0.00	7,168.47		7,763.89
5000-5999	Services and Other Operating Expenditures	2,700,454.69	0.00	0.00	0.00	0.00	8,843.74		2,709,298.43
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,884,304.45	0.00	0.00	0.00	0.00	16,012.21	0.00	2,900,316.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,884,304.45	0.00	0.00	0.00	0.00	16,012.21	0.00	2,900,316.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								29,819,012.29
	TOTAL COSTS								32,719,328.95

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

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	0.00	0.00

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	0.00

SELPA: **Foothill (DJ)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

2. A decrease in the enrollment of children with disabilities.

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	53,214,122.74		
b. Less: Expenditures paid from federal sources	4,022,852.90		
c. Expenditures paid from state and local sources	49,191,269.84	38,583,440.24	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		38,583,440.24	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	49,191,269.84	38,583,440.24	10,607,829.60

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

	Actual FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	53,214,122.74		
b. Less: Expenditures paid from federal sources	4,022,852.90		
c. Expenditures paid from state and local sources	49,191,269.84	38,583,440.24	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		38,583,440.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	49,191,269.84	38,583,440.24	
d. Special education unduplicated pupil count	1,914.00	1,914.00	
e. Per capita state and local expenditures (A2c/A2d)	25,700.77	20,158.54	5,542.23

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual FY 2022-23	Comparison Year FY 21-22	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	32,719,328.95	23,762,538.69	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		23,762,538.69	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,719,328.95	23,762,538.69	8,956,790.26

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

		Actual FY 2022-23	Comparison Year FY2021-22	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	32,719,328.95	23,762,538.69	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		23,762,538.69	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,719,328.95	23,762,538.69	
	b. Special education unduplicated pupil count	1,914.00	1,914.00	
	c. Per capita local expenditures(B2a/ B2b)	17,094.74	12,415.12	4,679.62

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Jay Schwartz — 818-241-3111
Contact Name — Telephone Number
Selpa Director — jayschwartz@gusd.net

SELPA: **Foothill (DJ)**

Title

Email Address

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: **Foothill (DJ)**

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,914.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	973,809.00	0.00	0.00	0.00	929,612.00	10,711,015.00		12,614,436.00
2000-2999	Classified Salaries	537,148.00	0.00	0.00	0.00	254,025.00	8,663,620.00		9,454,793.00
3000-3999	Employee Benefits	609,920.00	0.00	0.00	0.00	470,263.00	7,920,668.00		9,000,851.00
4000-4999	Books and Supplies	15,626.00	0.00	0.00	0.00	8,765.00	84,015.00		108,406.00
5000-5999	Services and Other Operating Expenditures	6,366,689.00	0.00	0.00	0.00	0.00	11,623,053.00		17,989,742.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,503,192.00	0.00	0.00	0.00	1,662,665.00	39,002,371.00	0.00	49,168,228.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	8,503,192.00	0.00	0.00	0.00	1,662,665.00	39,002,371.00	0.00	49,168,228.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	920,552.00	0.00	0.00	0.00	929,612.00	10,711,015.00		12,561,179.00
2000-2999	Classified Salaries	526,886.00	0.00	0.00	0.00	23,133.00	6,815,412.00		7,365,431.00
3000-3999	Employee Benefits	587,393.00	0.00	0.00	0.00	349,594.00	7,038,348.00		7,975,335.00
4000-4999	Books and Supplies	15,126.00	0.00	0.00	0.00	7,935.00	84,015.00		107,076.00
5000-5999	Services and Other Operating Expenditures	6,366,689.00	0.00	0.00	0.00	0.00	11,450,812.00		17,817,501.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,416,646.00	0.00	0.00	0.00	1,310,274.00	36,099,602.00	0.00	45,826,522.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	8,416,646.00	0.00	0.00	0.00	1,310,274.00	36,099,602.00	0.00	45,826,522.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								45,826,522.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	21,958.00	0.00	0.00	0.00	0.00	0.00		21,958.00
2000-2999	Classified Salaries	78,831.00	0.00	0.00	0.00	0.00	0.00		78,831.00
3000-3999	Employee Benefits	46,507.00	0.00	0.00	0.00	0.00	0.00		46,507.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	3,694,212.00	0.00	0.00	0.00	0.00	180.00		3,694,392.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,841,508.00	0.00	0.00	0.00	0.00	180.00	0.00	3,841,688.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,841,508.00	0.00	0.00	0.00	0.00	180.00	0.00	3,841,688.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								28,447,370.00
	TOTAL COSTS								32,289,058.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,914.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,342,165.95	0.00	0.00	0.00	934,740.39	10,867,817.10	0.00		13,144,723.44
2000-2999	Classified Salaries	595,448.21	0.00	0.00	0.00	254,710.22	8,429,809.39	0.00		9,279,967.82
3000-3999	Employee Benefits	707,807.08	0.00	0.00	0.00	456,780.84	7,442,824.43	0.00		8,607,412.35
4000-4999	Books and Supplies	13,118.54	0.00	0.00	0.00	6,797.93	85,082.39	0.00		104,998.86
5000-5999	Services and Other Operating Expenditures	4,595,709.58	0.00	0.00	0.00	10.32	15,324,944.63	0.00		19,920,664.53
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,254,249.36	0.00	0.00	0.00	1,653,039.70	42,150,477.94	0.00	0.00	51,057,767.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,156,355.74								2,156,355.74
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	7,254,249.36	0.00	0.00	0.00	1,653,039.70	42,150,477.94	0.00	0.00	51,057,767.00
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	72,654.30	0.00	0.00	0.00	95,763.11	5,149.25	0.00		173,566.66
2000-2999	Classified Salaries	12,787.37	0.00	0.00	0.00	223,760.60	2,004,781.76	0.00		2,241,329.73
3000-3999	Employee Benefits	22,804.77	0.00	0.00	0.00	161,736.86	923,800.23	0.00		1,108,341.86
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	840.06	571.58	0.00		1,411.64
5000-5999	Services and Other Operating Expenditures	43,193.61	0.00	0.00	0.00	0.00	455,009.40	0.00		498,203.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	151,440.05	0.00	0.00	0.00	482,100.63	3,389,312.22	0.00	0.00	4,022,852.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	151,440.05	0.00	0.00	0.00	482,100.63	3,389,312.22	0.00	0.00	4,022,852.90
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									4,022,852.90

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,269,511.65	0.00	0.00	0.00	838,977.28	10,862,667.85	0.00		12,971,156.78
2000-2999	Classified Salaries	582,660.84	0.00	0.00	0.00	30,949.62	6,425,027.63	0.00		7,038,638.09
3000-3999	Employee Benefits	685,002.31	0.00	0.00	0.00	295,043.98	6,519,024.20	0.00		7,499,070.49
4000-4999	Books and Supplies	13,118.54	0.00	0.00	0.00	5,957.87	84,510.81	0.00		103,587.22
5000-5999	Services and Other Operating Expenditures	4,552,515.97	0.00	0.00	0.00	10.32	14,869,935.23	0.00		19,422,461.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,102,809.31	0.00	0.00	0.00	1,170,939.07	38,761,165.72	0.00	0.00	47,034,914.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,156,355.74								2,156,355.74
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,102,809.31	0.00	0.00	0.00	1,170,939.07	38,761,165.72	0.00	0.00	47,034,914.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									47,034,914.10
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	37,248.50	0.00	0.00	0.00	0.00	0.00	0.00		37,248.50
2000-2999	Classified Salaries	93,700.99	0.00	0.00	0.00	0.00	0.00	0.00		93,700.99
3000-3999	Employee Benefits	52,304.85	0.00	0.00	0.00	0.00	0.00	0.00		52,304.85
4000-4999	Books and Supplies	595.42	0.00	0.00	0.00	0.00	7,168.47	0.00		7,763.89
5000-5999	Services and Other Operating Expenditures	2,700,454.69	0.00	0.00	0.00	0.00	8,843.74	0.00		2,709,298.43
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,884,304.45	0.00	0.00	0.00	0.00	16,012.21	0.00	0.00	2,900,316.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,884,304.45	0.00	0.00	0.00	0.00	16,012.21	0.00	0.00	2,900,316.66

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									29,819,012.29
	TOTAL COSTS									32,719,328.95

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

SELPA: **Foothill (DJ)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

2. A decrease in the enrollment of children with disabilities.

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

SELPA: **Foothill (DJ)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: Foothill (DJ)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	49,168,228.00		
b. Less: Expenditures paid from federal sources	3,341,706.00		
c. Expenditures paid from state and local sources	45,826,522.00	49,191,269.84	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		49,191,269.84	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	45,826,522.00	49,191,269.84	(3,364,747.84)
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

	Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	49,168,228.00		
b. Less: Expenditures paid from federal sources	3,341,706.00		
c. Expenditures paid from state and local sources	45,826,522.00	49,191,269.84	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		49,191,269.84	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	45,826,522.00	49,191,269.84	
d. Special education unduplicated pupil count	1,914.00		
e. Per capita state and local expenditures (A2c/A2d)	23,942.80	0.00	23,942.80
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

SELPA: **Foothill (DJ)**

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2023-24	Comparison Year FY 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	32,289,058.00	32,719,328.95	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		32,719,328.95	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,289,058.00	32,719,328.95	(430,270.95)

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

		Budget FY 2023-24	Comparison Year FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	32,289,058.00	32,719,328.95	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		32,719,328.95	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	32,289,058.00	32,719,328.95	
	b. Special education unduplicated pupil count	1,914.00	1,914.00	
	c. Per capita local expenditures (B2a/B2b)	16,869.94	17,094.74	(224.80)

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Jay Schwartz	818-241-3111
Contact Name	Telephone Number
Selpa Director	jayschwartz@gusd.net
Title	Email Address

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources						

SELPA: **Foothill (DJ)**

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	125,350.77	0.00	0.00	(543,120.01)				
Other Sources/Uses Detail					0.00	159,821.22		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	7,734.29	0.00	216,863.13	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(212,342.75)	181,260.22	0.00				
Other Sources/Uses Detail					159,821.22	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	79,257.69	0.00	144,996.66	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	212,342.75	(212,342.75)	543,120.01	(543,120.01)	159,821.22	159,821.22	0.00	0.00

Burbank Unified School District
Administrative Services

REPORT TO THE BOARD

TO:	Members of the Board of Education
FROM:	Andrew Cantwell, Assistant Superintendent, Administrative Services
PREPARED BY:	Terri Ramirez Adams, Senior Administrative Secretary
SUBMITTED BY:	Terri Ramirez-Adams, Senior Administrative Secretary
DATE:	September 12, 2023
SUBJECT:	Adoption of Resolution 4 – Adopting the Gann Limit for fiscal years 2022-2023 and 2023-2024

Background:

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

Discussion/Issues:

By September 30 of each year, Education Code sections 1629 and 42132 specify that each year county office and district governing boards shall adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. The documentation supporting the adoption resolution shall be made available to the public. It is not necessary to submit a copy of the board resolution adopting your appropriations limit to the CDE. However, if you find your district is in need of increasing its limitation, Section 7902.1 states that the school district shall notify the Director of Finance.

Financial Impact:
None

Recommendations:
Andrew Cantwell, Assistant Superintendent, Administrative Services, recommends that the Board of Education Adopt Resolution 4 – Adopting the Gann Limit for 2022-2023 and 2023-2024 fiscal years, as presented.

BURBANK UNIFIED SCHOOL DISTRICT
RESOLUTION 4 - BY THE BOARD OF EDUCATION OF THE BURBANK UNIFIED SCHOOL DISTRICT OF LOS ANGELES COUNTY, CALIFORNIA ADOPTING THE "GANN LIMIT" FOR 2022-2023 AND 2023-2024 FISCAL YEARS

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits" for public agencies, including school districts; and

WHEREAS, the District must establish a revised Gann Limit for the 2022-23 fiscal year and a projected Gann Limit for the 2023-24 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law.

THEREFORE, IT BE RESOLVED, that the Board of Education of the Burbank Unified School District does provide public notice that the attached calculations and documentation of the Gann Limits for the 2022-23 and 2023-24 fiscal years are made in accord with the applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the budget for the 2022-23 and 2023-24 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED, that the Superintendent provides copies of this Resolution, along with the appropriate attachments, to interested citizens of this District.

Passed and adopted this 12th day of September, 2023, by the Board of Education of the Burbank Unified School District of Los Angeles County, California, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

_____
President of the Board of Education of the Burbank Unified School District

Attest:

_____
Clerk of the Board of Education of the Burbank Unified School District

Burbank Unified School District
Administrative Services

REPORT TO THE BOARD

TO:	Members of the Board of Education
FROM:	Andrew Cantwell, Assistant Superintendent, Administrative Services
PREPARED BY:	Andrew Cantwell, Assistant Superintendent, Administrative Services
SUBMITTED BY:	Terri Ramirez-Adams, Senior Administrative Secretary
DATE:	September 12, 2023
SUBJECT:	Fiscal Services Department Analysis

Background:

The Fiscal Services Department currently has multiple vacant positions: (1) Fiscal Director, (2) Accounting Technician II, (1) Buyer. Even with multiple recruitment attempts some positions have been vacant since September 2022.

In order to prepare for the FCMAT study beginning October 23, 2023 and the external audit for the 2022-2023 fiscal year by Clifton Larson Allen LLP to be completed by December 15, 2023, a comparison analysis of peer districts was conducted to determine what changes should be made.

Discussion/Issues:

Andrew Cantwell, Assistant Superintendent, Administrative Services will present the Fiscal Services Department Analysis and proposed staffing plan.

Fiscal Impact:

This is a discussion item.

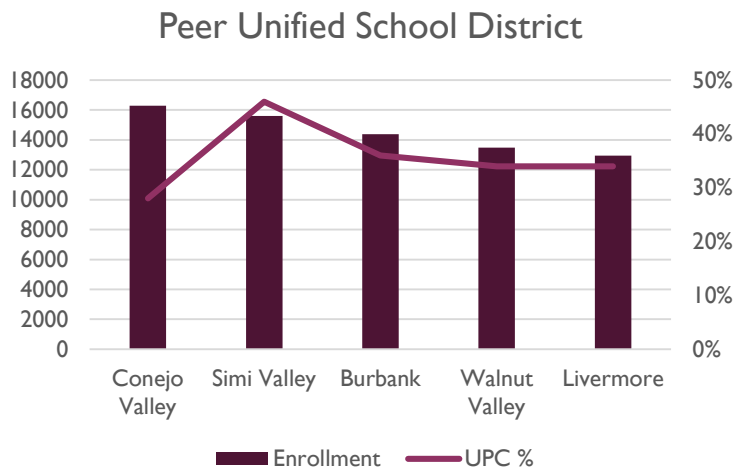
Recommendation:

Andrew Cantwell, Assistant Superintendent, Administrative Services, will discuss the recommended changes to the Burbank Unified School District Fiscal Services Department in order to help address the multiple vacant positions and prepare for the upcoming audits, as presented.

BUSD FISCAL SERVICES DEPARTMENT ANALYSIS

SEPTEMBER 2023

COMPARISON DISTRICTS



Peer District Distinctives

- **Unified School District**
- **Enrollment between about 13,000 and 16,250**
- **Unduplicated Pupil Count between 28% and 46%.**
  - **Students generate additional income for districts when their household income is below certain levels, are English learners, experiencing houseless, or in the foster system (California refers to the total population of students who meet one of these criteria as unduplicated pupil count or "UPC").**

CURRENT FISCAL, PURCHASING AND PAYROLL STAFFING

Fiscal Services

Position	FTE	Step 1	Top Step
Director	1.00	$ 121,493	$ 162,806
Supervisor, Budget and Finance	1.00	$ 103,395	$ 138,556
Project Accounting Analyst	1.00	$ 77,964	$ 99,876
Financial Analyst	2.00	$ 67,296	$ 86,160
Budget/ Accounting Technician	3.00	$ 50,196	$ 64,152
Accounting Assistant IV	1.00	$ 48,936	$ 62,604
District Attendance and Fundraising Tech	1.00	$ 47,712	$ 60,984
Accounting Assistant II	4.00	$ 43,272	$ 55,368
Employee Benefits Technician	0.50	$ 48,936	$ 62,604
Accounting Assistant I	1.00	$ 34,884	$ 44,292

Purchasing and Payroll

Purchasing			
Position	FTE	Step 1	Top Step
Lead Buyer	1.00	$ 67,296	$ 86,160
Buyer	1.00	$ 48,936	$ 62,604
Purchasing Technician	1.00	$ 46,500	$ 59,496
Payroll			
Payroll Supervisor	1.00	$ 103,395	$ 138,556
Lead Payroll Technician	1.00	$ 53,988	$ 68,940
Payroll Technician	2.00	$ 48,936	$ 62,604

CONEJO UNIFIED STAFFING PLAN

Fiscal Services

Position	FTE	Step 1	Step 5
Director, Fiscal Services	1.00	$ 119,628	$ 152,755
Supervisor, Fiscal Services	1.00	$ 71,812	$ 103,067
Internal Auditor	1.00	$ 79,829	$ 97,332
Senior Accountant	2.00	$ 76,695	$ 93,530
Accounting Technician II	2.00	$ 53,637	$ 65,375
Accounting Technician I	3.00	$ 51,005	$ 62,243

Purchasing and Payroll

Purchasing			
Director, Purchasing, Printing, Warehouse	1.00	$ 119,628	$ 152,755
Purchasing Specialist	1.00	$ 61,532	$ 75,192
Purchasing Expediter	1.00	$ 51,005	$ 62,243
Payroll			
Supervisor, Payroll	1.00	$ 62,811	$ 92,389
Payroll Technicians	3.00	$ 52,509	$ 64,122

SUMMARY ANALYSIS WITH COMPARISON DISTRICTS

FTE Analysis				
	Fiscal Director	Fiscal Staff	Purchasing Staff	Payroll
Burbank	1	14.5	3	4
Conejo Valley	1	9	4	3
Simi Valley	1	8	4	4
Walnut Valley	1	9	3	3
Livermore	1	8	3	4

Positions that Max Out Below $65K	
Burbank	14.5 FTE
Conejo Valley	7 FTE
Simi Valley	6 FTE
Walnut Valley	3 FTE
Livermore	0 FTE

All four comparison districts have a director or manager responsible for purchasing, warehouse and reprographics (where applicable). Purchasing is not part of fiscal services in peer districts.

Burbank has comparable staffing levels in purchasing and payroll (minus manager position in purchasing), however Burbank is clear outlier in fiscal staffing levels and the number of lower paid positions.

FISCAL SERVICES POSITION VACANCY ANALYSIS

Fiscal Director

- Vacant since June 13, 2023
- Recruited 7/13 – 7/26 on EdJoin: 3 applicants
- Recruited 8/07 – 8/30 on EdJoin, USC CBO Listserv, and ACSA: 7 applicants; 0 with district experience
- Position is likely to remain vacant until January 2024

Purchasing Team

- Purchasing dept. has been down a person since December 2022.
- Began recruiting for Buyer on 3/21/23. Ran 3 recruitments and made offer on 9/7

Accounting Technician II

- Three of four positions currently vacant. Responsible for accounts payable and receivable.
- Consistently have had one or two vacancies since September 2022.

NEXT STEPS

Internal Leadership

Budget and Finance Supervisor served as out-of-class as acting Fiscal Director from June 13 – September 12, 2023.

Assistant Superintendent of Administrative Services will fulfill the duties of the Fiscal Services Director until permanent hire on-boards.

Assistant Superintendent of Administrative Services will office within the department at least half time with three priorities:

- improve office morale and competencies;
- conduct complete departmental analysis of position assignments, workload, work distribution, and procedures; and
- Update 2023/24 Budget in preparation for First Interim Revision.

External Consultants/ Audits

Contract with School Services to assist with Fiscal Services Director Recruitment (contract brought to the Board within 4 weeks).

FCMAT arrives on site on October 23 but will be working remotely asking for many documents over the next six weeks.

External Audit covering fiscal year 2022-23 conducted by Clifton Larson Allen LLP in fall and completed by December 15.

NEXT STEPS (CONTINUED)

Board Actions

At the September 21st Board Meeting, District staff will request the Board approve:

- Creation of a new position: Director, Purchasing, Reprographics and Warehouse to be allocated as the same range as the Food Services Director and Budget and Fiscal Supervisor.
- Changes to job description and reallocation of Fiscal Services Director to align pay range with IT Director.
- Approve contract with School Services of California to assist with recruitment for Fiscal Services Director

Recruitments

Immediately close one of the three current Accounting Technician II recruitments and open new recruitment for Budget/ Accounting Technician.

Pending Board approval, Human Resources will open recruitment for Director, Purchasing, Reprographics and Warehouse during the week of September 25.

Pending Board approval, Human Resources will open recruitment for Director, Fiscal Services in early October with a targeted start date in early January 2024

BUSD FISCAL SERVICES DEPARTMENT ANALYSIS

SEPTEMBER 2023