

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

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

Signed:


County Superintendent/Designee
(Original signature required)

Date:

10/27/2023

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

For County Office of Education:

Niti Sharma

Name

Director, Internal Business Services

Title

408-453-6623

Telephone

NSharma@sccoe.org

E-mail Address

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

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

Form	Description	Value
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	5.79%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$15,612,889.64
	Adjusted Appropriations Limit	\$222,245,456.11
	Appropriations Subject to Limit	\$222,245,456.11
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	10.97%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

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Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	92,835,881.72	91,383,981.60	184,219,863.32	99,808,666.00	93,258,747.00	193,067,413.00	4.8%
2) Federal Revenue		8100-8299	0.00	61,340,314.59	61,340,314.59	0.00	70,524,488.00	70,524,488.00	15.0%
3) Other State Revenue		8300-8599	597,043.08	32,208,896.77	32,805,939.85	614,987.00	18,474,968.00	19,089,955.00	-41.8%
4) Other Local Revenue		8600-8799	15,633,610.04	46,417,750.06	62,051,360.10	13,348,128.00	43,033,126.00	56,381,254.00	-9.1%
5) TOTAL, REVENUES			109,066,534.84	231,350,943.02	340,417,477.86	113,771,781.00	225,291,329.00	339,063,110.00	-0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,846,890.72	48,811,167.57	62,658,058.29	15,729,182.00	55,376,463.00	71,105,645.00	13.5%
2) Classified Salaries		2000-2999	31,361,451.91	45,921,218.32	77,282,670.23	35,599,562.00	50,368,229.00	85,967,791.00	11.2%
3) Employee Benefits		3000-3999	19,869,436.73	50,296,166.53	70,165,603.26	23,799,403.00	57,289,605.00	81,089,008.00	15.6%
4) Books and Supplies		4000-4999	1,825,297.02	5,105,212.58	6,930,509.60	2,412,418.00	3,685,795.00	6,098,213.00	-12.0%
5) Services and Other Operating Expenditures		5000-5999	7,922,043.55	49,128,156.83	57,050,200.38	11,633,455.00	48,035,877.00	59,669,332.00	4.6%
6) Capital Outlay		6000-6999	3,203,820.97	5,618,198.46	8,822,019.43	2,151,240.00	3,334,169.00	5,485,409.00	-37.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	48,397,653.00	4,476,470.34	52,874,123.34	47,042,811.00	4,089,960.00	51,132,771.00	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,443,051.67)	14,668,400.97	(774,650.70)	(17,290,011.00)	15,346,911.00	(1,943,100.00)	150.8%
9) TOTAL, EXPENDITURES			110,983,542.23	224,024,991.60	335,008,533.83	121,078,060.00	237,527,009.00	358,605,069.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,917,007.39)	7,325,951.42	5,408,944.03	(7,306,279.00)	(12,235,680.00)	(19,541,959.00)	-461.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4.19	0.00	4.19	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	976,000.00	0.00	976,000.00	981,750.00	0.00	981,750.00	0.6%
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	(1,072,711.03)	1,072,711.03	0.00	(1,462,015.00)	1,462,015.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,048,706.84)	1,072,711.03	(975,995.81)	(2,443,765.00)	1,462,015.00	(981,750.00)	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,965,714.23)	8,398,662.45	4,432,948.22	(9,750,044.00)	(10,773,665.00)	(20,523,709.00)	-563.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,187,798.06	42,226,861.91	95,414,659.97	49,222,083.83	50,625,524.36	99,847,608.19	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			53,187,798.06	42,226,861.91	95,414,659.97	49,222,083.83	50,625,524.36	99,847,608.19	4.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,187,798.06	42,226,861.91	95,414,659.97	49,222,083.83	50,625,524.36	99,847,608.19	4.6%
2) Ending Balance, June 30 (E + F1e)			49,222,083.83	50,625,524.36	99,847,608.19	39,472,039.83	39,851,859.36	79,323,899.19	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	5,109.69	53,145.49	58,255.18	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,572,378.87	50,572,378.87	0.00	39,851,859.36	39,851,859.36	-21.2%
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	25,490,628.03	0.00	25,490,628.03	15,145,174.00	0.00	15,145,174.00	-40.6%
Board Designation	0000	9780	176,000.00		176,000.00			0.00	
Deferred Maintenance	0000	9780	846,148.26		846,148.26			0.00	
Facilities	0000	9780	5,539,183.73		5,539,183.73			0.00	
Technology and Data Services	0000	9780	10,517,313.35		10,517,313.35			0.00	
Reserve for Vacation and Sick Leave	0000	9780	3,359,065.64		3,359,065.64			0.00	
Carry over Unspent Funds	0000	9780	5,052,917.05		5,052,917.05			0.00	
Board Designation	0000	9780			0.00	176,000.00		176,000.00	
Facilities	0000	9780			0.00	784,248.00		784,248.00	
Technology and Data Services	0000	9780			0.00	7,302,725.00		7,302,725.00	
Reserve for Vacation and Sick Leave	0000	9780			0.00	3,692,128.00		3,692,128.00	
Carryover of Unspent Funds	0000	9780			0.00	3,190,073.00		3,190,073.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,439,278.99	0.00	13,439,278.99	14,383,473.00	0.00	14,383,473.00	7.0%
Unassigned/Unappropriated Amount		9790	10,262,067.12	0.00	10,262,067.12	9,943,392.83	0.00	9,943,392.83	-3.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	105,829,821.16	60,268,287.21	166,098,108.37				
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,041,120.58)	0.00	(5,041,120.58)				
b) in Banks		9120	0.00	0.00	0.00				

Unaudited Actuals
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c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,043,419.14	11,154,148.40	14,197,567.54				
4) Due from Grantor Government		9290	10,654,502.00	25,330,016.18	35,984,518.18				
5) Due from Other Funds		9310	224,110.95	1,124,485.06	1,348,596.01				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	5,109.69	53,145.49	58,255.18				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			114,740,842.36	97,930,082.34	212,670,924.70				
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	13,451,483.14	18,080,380.67	31,531,863.81				
2) Due to Grantor Governments		9590	48,401,379.23	577,448.80	48,978,828.03				
3) Due to Other Funds		9610	3,665,896.16	172,830.61	3,838,726.77				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	28,473,897.90	28,473,897.90				
6) TOTAL, LIABILITIES			65,518,758.53	47,304,557.98	112,823,316.51				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			49,222,083.83	50,625,524.36	99,847,608.19				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,499,433.00	0.00	9,499,433.00	14,984,631.00	0.00	14,984,631.00	57.7%
Education Protection Account State Aid - Current Year		8012	76,298.00	0.00	76,298.00	83,000.00	0.00	83,000.00	8.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									

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Homeowners' Exemptions		8021	613,933.82	0.00	613,933.82	644,469.00	0.00	644,469.00	5.0%
Timber Yield Tax		8022	92.54	0.00	92.54	189.00	0.00	189.00	104.2%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	186,661,431.73	0.00	186,661,431.73	195,341,280.00	0.00	195,341,280.00	4.7%
Unsecured Roll Taxes		8042	11,213,726.15	0.00	11,213,726.15	10,330,444.00	0.00	10,330,444.00	-7.9%
Prior Years' Taxes		8043	1,129.44	0.00	1,129.44	878.00	0.00	878.00	-22.3%
Supplemental Taxes		8044	8,741,389.44	0.00	8,741,389.44	4,737,600.00	0.00	4,737,600.00	-45.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,236,454.62	0.00	10,236,454.62	9,754,759.00	0.00	9,754,759.00	-4.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,997.97	0.00	1,997.97	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(998.99)	0.00	(998.99)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			227,044,887.72	0.00	227,044,887.72	235,877,250.00	0.00	235,877,250.00	3.9%
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	935,461.00	0.00	935,461.00	1,151,787.00	0.00	1,151,787.00	23.1%
Property Taxes Transfers		8097	(135,144,467.00)	91,383,981.60	(43,760,485.40)	(137,220,371.00)	93,258,747.00	(43,961,624.00)	0.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,835,881.72	91,383,981.60	184,219,863.32	99,808,666.00	93,258,747.00	193,067,413.00	4.8%
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	2,204,588.85	2,204,588.85	0.00	2,145,437.00	2,145,437.00	-2.7%
Special Education Discretionary Grants		8182	0.00	1,427,472.64	1,427,472.64	0.00	974,884.00	974,884.00	-31.7%
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%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Interagency Contracts Between LEAs		8285	0.00	238,000.00	238,000.00	0.00	238,000.00	238,000.00	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		833,530.09	833,530.09		860,309.00	860,309.00	3.2%
Title I, Part D, Local Delinquent Programs	3025	8290		504,064.42	504,064.42		656,802.00	656,802.00	30.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		54,614.06	54,614.06		27,156.00	27,156.00	-50.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		102,551.54	102,551.54		55,294.00	55,294.00	-46.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		165,378.00	165,378.00		0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		8,484,505.46	8,484,505.46		9,990,923.00	9,990,923.00	17.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	47,325,609.53	47,325,609.53	0.00	55,575,683.00	55,575,683.00	17.4%
TOTAL, FEDERAL REVENUE			0.00	61,340,314.59	61,340,314.59	0.00	70,524,488.00	70,524,488.00	15.0%
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		2,098,370.28	2,098,370.28		2,509,387.00	2,509,387.00	19.6%
Prior Years	6500	8319		(153,752.00)	(153,752.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,870,021.00	3,870,021.00	0.00	3,870,021.00	3,870,021.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	319,095.00	0.00	319,095.00	347,706.00	0.00	347,706.00	9.0%
Lottery - Unrestricted and Instructional Materials		8560	176,516.17	103,297.40	279,813.57	184,281.00	72,629.00	256,910.00	-8.2%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

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Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,555,407.24	1,555,407.24		1,602,642.00	1,602,642.00	3.0%
California Clean Energy Jobs Act	6230	8590		6,819.62	6,819.62		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		12,155.01	12,155.01		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	101,431.91	24,716,578.22	24,818,010.13	83,000.00	10,420,289.00	10,503,289.00	-57.7%
TOTAL, OTHER STATE REVENUE			597,043.08	32,208,896.77	32,805,939.85	614,987.00	18,474,968.00	19,089,955.00	-41.8%
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	5,166,413.32	5,166,413.32	0.00	2,500,000.00	2,500,000.00	-51.6%
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	74,151.76	74,151.76	0.00	52,000.00	52,000.00	-29.9%
All Other Sales		8639	277,901.75	72,045.50	349,947.25	170,000.00	45,000.00	215,000.00	-38.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,823,900.37	0.00	3,823,900.37	1,929,504.00	0.00	1,929,504.00	-49.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,368,269.58)	0.00	(1,368,269.58)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Services		8677	6,312,995.96	1,445,905.28	7,758,901.24	5,271,996.00	1,308,182.00	6,580,178.00	-15.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,318,853.36	17,354,390.78	19,673,244.14	2,441,118.00	17,154,030.00	19,595,148.00	-0.4%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	998.98	0.00	998.98	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	45,000.00	45,000.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	3,100,833.20	5,262,650.16	8,363,483.36	2,630,510.00	1,936,604.00	4,567,114.00	-45.4%
Tuition		8710	1,166,396.00	5,868,294.54	7,034,690.54	905,000.00	506,509.00	1,411,509.00	-79.9%
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		11,128,898.72	11,128,898.72		19,530,801.00	19,530,801.00	75.5%
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			15,633,610.04	46,417,750.06	62,051,360.10	13,348,128.00	43,033,126.00	56,381,254.00	-9.1%
TOTAL, REVENUES			109,066,534.84	231,350,943.02	340,417,477.86	113,771,781.00	225,291,329.00	339,063,110.00	-0.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,940,710.14	26,281,112.22	30,221,822.36	3,956,461.00	29,024,036.00	32,980,497.00	9.1%
Certificated Pupil Support Salaries		1200	478,687.77	8,190,382.86	8,669,070.63	488,671.00	9,785,736.00	10,274,407.00	18.5%
Certificated Supervisors' and Administrators' Salaries		1300	9,116,057.19	10,200,087.59	19,316,144.78	11,220,569.00	12,478,656.00	23,699,225.00	22.7%
Other Certificated Salaries		1900	311,435.62	4,139,584.90	4,451,020.52	63,481.00	4,088,035.00	4,151,516.00	-6.7%
TOTAL, CERTIFICATED SALARIES			13,846,890.72	48,811,167.57	62,658,058.29	15,729,182.00	55,376,463.00	71,105,645.00	13.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	206,641.67	24,672,603.79	24,879,245.46	462,382.00	26,201,990.00	26,664,372.00	7.2%
Classified Support Salaries		2200	3,906,943.76	9,976,250.69	13,883,194.45	4,564,328.00	11,693,985.00	16,258,313.00	17.1%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Supervisors' and Administrators' Salaries		2300	10,481,413.36	2,086,486.86	12,567,900.22	11,928,032.00	2,871,934.00	14,799,966.00	17.8%
Clerical, Technical and Office Salaries		2400	15,706,645.74	7,238,854.18	22,945,499.92	17,642,239.00	7,516,454.00	25,158,693.00	9.6%
Other Classified Salaries		2900	1,059,807.38	1,947,022.80	3,006,830.18	1,002,581.00	2,083,866.00	3,086,447.00	2.6%
TOTAL, CLASSIFIED SALARIES			31,361,451.91	45,921,218.32	77,282,670.23	35,599,562.00	50,368,229.00	85,967,791.00	11.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,464,501.71	13,055,435.86	15,519,937.57	2,909,503.00	15,090,219.00	17,999,722.00	16.0%
PERS		3201-3202	7,518,543.16	11,204,139.21	18,722,682.37	9,433,058.00	13,621,188.00	23,054,246.00	23.1%
OASDI/Medicare/Alternative		3301-3302	2,539,629.02	4,324,530.22	6,864,159.24	2,883,085.00	4,819,708.00	7,702,793.00	12.2%
Health and Welfare Benefits		3401-3402	6,651,061.69	17,928,128.59	24,579,190.28	8,016,648.00	21,019,577.00	29,036,225.00	18.1%
Unemployment Insurance		3501-3502	232,344.18	469,428.01	701,772.19	26,903.00	62,065.00	88,968.00	-87.3%
Workers' Compensation		3601-3602	463,206.97	3,314,474.64	3,777,681.61	530,206.00	2,676,848.00	3,207,054.00	-15.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	150.00	30.00	180.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			19,869,436.73	50,296,166.53	70,165,603.26	23,799,403.00	57,289,605.00	81,089,008.00	15.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	22,324.51	0.00	22,324.51	47,089.00	0.00	47,089.00	110.9%
Books and Other Reference Materials		4200	42,081.14	63,984.87	106,066.01	123,279.00	23,217.00	146,496.00	38.1%
Materials and Supplies		4300	1,379,013.76	3,212,433.14	4,591,446.90	1,758,929.00	3,052,100.00	4,811,029.00	4.8%
Noncapitalized Equipment		4400	373,971.62	1,825,452.46	2,199,424.08	478,954.00	610,478.00	1,089,432.00	-50.5%
Food		4700	7,905.99	3,342.11	11,248.10	4,167.00	0.00	4,167.00	-63.0%
TOTAL, BOOKS AND SUPPLIES			1,825,297.02	5,105,212.58	6,930,509.60	2,412,418.00	3,685,795.00	6,098,213.00	-12.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	81,610.00	32,663,839.04	32,745,449.04	83,160.00	31,304,999.00	31,388,159.00	-4.1%
Travel and Conferences		5200	390,224.19	855,788.45	1,246,012.64	699,555.00	867,328.00	1,566,883.00	25.8%
Dues and Memberships		5300	186,573.79	52,893.28	239,467.07	256,192.00	50,070.00	306,262.00	27.9%
Insurance		5400 - 5450	583,932.02	49,829.24	633,761.26	623,598.00	8,332.00	631,930.00	-0.3%
Operations and Housekeeping Services		5500	917,376.31	960,094.78	1,877,471.09	1,127,493.00	841,525.00	1,969,018.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	809,466.84	927,832.34	1,737,299.18	908,419.00	744,995.00	1,653,414.00	-4.8%
Transfers of Direct Costs		5710	(2,521,409.06)	2,521,409.06	0.00	(2,578,353.00)	2,578,353.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(397,625.56)	23,707.28	(373,918.28)	(588,984.00)	307,729.00	(281,255.00)	-24.8%
Professional/Consulting Services and Operating Expenditures		5800	7,464,614.32	10,882,194.45	18,346,808.77	10,572,262.00	10,959,438.00	21,531,700.00	17.4%
Communications		5900	407,280.70	190,568.91	597,849.61	530,113.00	373,108.00	903,221.00	51.1%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,922,043.55	49,128,156.83	57,050,200.38	11,633,455.00	48,035,877.00	59,669,332.00	4.6%
CAPITAL OUTLAY									
Land		6100	0.00	194,056.82	194,056.82	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,430,404.46	4,504,023.15	6,934,427.61	889,143.00	3,165,599.00	4,054,742.00	-41.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	659,930.88	824,043.46	1,483,974.34	958,492.00	168,570.00	1,127,062.00	-24.1%
Equipment Replacement		6500	113,485.63	96,075.03	209,560.66	303,605.00	0.00	303,605.00	44.9%
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			3,203,820.97	5,618,198.46	8,822,019.43	2,151,240.00	3,334,169.00	5,485,409.00	-37.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	992,363.00	992,363.00	0.00	1,419,042.00	1,419,042.00	43.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	45,000.00	45,000.00	0.00	0.00	0.00	-100.0%
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%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	14,033.00	14,033.00	0.00	30,909.00	30,909.00	120.3%
All Other Transfers Out to All Others		7299	48,397,653.00	3,425,074.34	51,822,727.34	47,042,811.00	2,640,009.00	49,682,820.00	-4.1%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,397,653.00	4,476,470.34	52,874,123.34	47,042,811.00	4,089,960.00	51,132,771.00	-3.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(14,668,400.97)	14,668,400.97	0.00	(15,346,911.00)	15,346,911.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(774,650.70)	0.00	(774,650.70)	(1,943,100.00)	0.00	(1,943,100.00)	150.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,443,051.67)	14,668,400.97	(774,650.70)	(17,290,011.00)	15,346,911.00	(1,943,100.00)	150.8%
TOTAL, EXPENDITURES			110,983,542.23	224,024,991.60	335,008,533.83	121,078,060.00	237,527,009.00	358,605,069.00	7.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4.19	0.00	4.19	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4.19	0.00	4.19	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	976,000.00	0.00	976,000.00	981,750.00	0.00	981,750.00	0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			976,000.00	0.00	976,000.00	981,750.00	0.00	981,750.00	0.6%
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									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									

Unaudited Actuals
 County School Service Fund
 Unrestricted and Restricted
 Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,962,439.03)	1,962,439.03	0.00	(2,637,588.00)	2,637,588.00	0.00	0.0%
Contributions from Restricted Revenues		8990	889,728.00	(889,728.00)	0.00	1,175,573.00	(1,175,573.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,072,711.03)	1,072,711.03	0.00	(1,462,015.00)	1,462,015.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,048,706.84)	1,072,711.03	(975,995.81)	(2,443,765.00)	1,462,015.00	(981,750.00)	0.6%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	92,835,881.72	91,383,981.60	184,219,863.32	99,808,666.00	93,258,747.00	193,067,413.00	4.8%
2) Federal Revenue		8100-8299	0.00	61,340,314.59	61,340,314.59	0.00	70,524,488.00	70,524,488.00	15.0%
3) Other State Revenue		8300-8599	597,043.08	32,208,896.77	32,805,939.85	614,987.00	18,474,968.00	19,089,955.00	-41.8%
4) Other Local Revenue		8600-8799	15,633,610.04	46,417,750.06	62,051,360.10	13,348,128.00	43,033,126.00	56,381,254.00	-9.1%
5) TOTAL, REVENUES			109,066,534.84	231,350,943.02	340,417,477.86	113,771,781.00	225,291,329.00	339,063,110.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,853,384.61	97,941,965.42	104,795,350.03	7,360,500.00	106,982,819.00	114,343,319.00	9.1%
2) Instruction - Related Services	2000-2999		10,422,609.09	33,035,007.27	43,457,616.36	11,870,995.00	36,882,723.00	48,753,718.00	12.2%
3) Pupil Services	3000-3999		3,285,582.14	42,086,864.77	45,372,446.91	4,215,689.00	43,389,881.00	47,605,570.00	4.9%
4) Ancillary Services	4000-4999		0.00	14,419,509.11	14,419,509.11	0.00	21,494,416.00	21,494,416.00	49.1%
5) Community Services	5000-5999		0.00	700,586.00	700,586.00	0.00	4,000.00	4,000.00	-99.4%
6) Enterprise	6000-6999		0.00	6,049.97	6,049.97	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		35,396,898.92	21,662,259.57	57,059,158.49	44,713,548.00	17,372,577.00	62,086,125.00	8.8%
8) Plant Services	8000-8999		6,627,414.47	9,696,279.15	16,323,693.62	5,874,517.00	7,310,633.00	13,185,150.00	-19.2%
9) Other Outgo	9000-9999	Except 7600-7699	48,397,653.00	4,476,470.34	52,874,123.34	47,042,811.00	4,089,960.00	51,132,771.00	-3.3%
10) TOTAL, EXPENDITURES			110,983,542.23	224,024,991.60	335,008,533.83	121,078,060.00	237,527,009.00	358,605,069.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,917,007.39)	7,325,951.42	5,408,944.03	(7,306,279.00)	(12,235,680.00)	(19,541,959.00)	-461.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4.19	0.00	4.19	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	976,000.00	0.00	976,000.00	981,750.00	0.00	981,750.00	0.6%
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	(1,072,711.03)	1,072,711.03	0.00	(1,462,015.00)	1,462,015.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,048,706.84)	1,072,711.03	(975,995.81)	(2,443,765.00)	1,462,015.00	(981,750.00)	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,965,714.23)	8,398,662.45	4,432,948.22	(9,750,044.00)	(10,773,665.00)	(20,523,709.00)	-563.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,187,798.06	42,226,861.91	95,414,659.97	49,222,083.83	50,625,524.36	99,847,608.19	4.6%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

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)			53,187,798.06	42,226,861.91	95,414,659.97	49,222,083.83	50,625,524.36	99,847,608.19	4.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,187,798.06	42,226,861.91	95,414,659.97	49,222,083.83	50,625,524.36	99,847,608.19	4.6%
2) Ending Balance, June 30 (E + F1e)			49,222,083.83	50,625,524.36	99,847,608.19	39,472,039.83	39,851,859.36	79,323,899.19	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	5,109.69	53,145.49	58,255.18	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,572,378.87	50,572,378.87	0.00	39,851,859.36	39,851,859.36	-21.2%
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	25,490,628.03	0.00	25,490,628.03	15,145,174.00	0.00	15,145,174.00	-40.6%
Board Designation	0000	9780	176,000.00		176,000.00			0.00	
Deferred Maintenance	0000	9780	846,148.26		846,148.26			0.00	
Facilities	0000	9780	5,539,183.73		5,539,183.73			0.00	
Technology and Data Services	0000	9780	10,517,313.35		10,517,313.35			0.00	
Reserve for Vacation and Sick Leave	0000	9780	3,359,065.64		3,359,065.64			0.00	
Carryover Unspent Funds	0000	9780	5,052,917.05		5,052,917.05			0.00	
Board Designation	0000	9780			0.00	176,000.00		176,000.00	
Facilities	0000	9780			0.00	784,248.00		784,248.00	
Technology and Data Services	0000	9780			0.00	7,302,725.00		7,302,725.00	
Reserve for Vacation and Sick Leave	0000	9780			0.00	3,692,128.00		3,692,128.00	
Carryover of Unspent Funds	0000	9780			0.00	3,190,073.00		3,190,073.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,439,278.99	0.00	13,439,278.99	14,383,473.00	0.00	14,383,473.00	7.0%
Unassigned/Unappropriated Amount		9790	10,262,067.12	0.00	10,262,067.12	9,943,392.83	0.00	9,943,392.83	-3.1%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5810	Other Restricted Federal	614.00	614.00
6266	Educator Effectiveness, FY 2021-22	1,552,645.09	1,050,205.09
6300	Lottery: Instructional Materials	11,716.98	11,716.98
6318	Antibias Education Grant	99,807.32	99,807.32
6332	CA Community Schools Partnership Act - Implementation Grant	9,219,931.50	6,929,535.50
6333	CA Community Schools Partnership Act - Coordination Grant	375,000.00	375,000.00
6500	Special Education	1,349,446.80	1,349,446.80
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	31,916.94	31,916.94
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	690,456.44	690,456.44
7085	Learning Communities for School Success Program	208,018.37	208,018.37
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7412	A-G Access/Success Grant	175,748.94	175,748.94
7413	A-G Learning Loss Mitigation Grant	150,000.00	150,000.00
7430	COVID Mitigation for Counties	50,000.00	50,000.00
7435	Learning Recovery Emergency Block Grant	1,140,301.41	261,002.41
7810	Other Restricted State	20,548.93	20,548.93
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,255,271.50	10,711,524.50
9010	Other Restricted Local	27,076,392.65	17,571,755.14
Total, Restricted Balance		50,572,378.87	39,851,859.36

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,330,263.00	27,845,886.00	24.7%
3) Other State Revenue		8300-8599	14,835,736.60	2,647,615.00	-82.2%
4) Other Local Revenue		8600-8799	695,578.46	0.00	-100.0%
5) TOTAL, REVENUES			37,861,578.06	30,493,501.00	-19.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	37,741,112.60	30,493,501.00	-19.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,741,112.60	30,493,501.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			120,465.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,465.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(224,267.00)	(103,801.54)	-53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(224,267.00)	(103,801.54)	-53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(224,267.00)	(103,801.54)	-53.7%
2) Ending Balance, June 30 (E + F1e)			(103,801.54)	(103,801.54)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	(103,801.54)	(103,801.54)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,419,363.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(103,801.54)		
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	2,865,271.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,103,945.67		
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			8,284,779.49		
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	7,581,228.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	807,352.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,388,581.03		
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)			(103,801.54)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	22,330,263.00	27,845,886.00	24.7%
TOTAL, FEDERAL REVENUE			22,330,263.00	27,845,886.00	24.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,396,725.60	2,647,615.00	-39.8%
Prior Years	6500	8319	488,018.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	9,950,993.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			14,835,736.60	2,647,615.00	-82.2%
OTHER LOCAL REVENUE					
Interest		8660	392,251.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	120,465.46	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	182,861.37	0.00	-100.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			695,578.46	0.00	-100.0%
TOTAL, REVENUES			37,861,578.06	30,493,501.00	-19.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	32,281,256.00	27,845,886.00	-13.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,067,604.97	2,647,615.00	-47.8%
To County Offices	6500	7222	0.00	0.00	0.0%

Unaudited Actuals
 Special Education Pass-Through Fund
 Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	392,251.63	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,741,112.60	30,493,501.00	-19.2%
TOTAL, EXPENDITURES			37,741,112.60	30,493,501.00	-19.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,330,263.00	27,845,886.00	24.7%
3) Other State Revenue		8300-8599	14,835,736.60	2,647,615.00	-82.2%
4) Other Local Revenue		8600-8799	695,578.46	0.00	-100.0%
5) TOTAL, REVENUES			37,861,578.06	30,493,501.00	-19.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	37,741,112.60	30,493,501.00	-19.2%
10) TOTAL, EXPENDITURES			37,741,112.60	30,493,501.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			120,465.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,465.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(224,267.00)	(103,801.54)	-53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(224,267.00)	(103,801.54)	-53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(224,267.00)	(103,801.54)	-53.7%
2) Ending Balance, June 30 (E + F1e)			(103,801.54)	(103,801.54)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(103,801.54)	(103,801.54)	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,167,200.68	2,054,302.00	-5.2%
3) Other State Revenue		8300-8599	10,556,132.50	28,377,459.00	168.8%
4) Other Local Revenue		8600-8799	67,383.28	0.00	-100.0%
5) TOTAL, REVENUES			12,790,716.46	30,431,761.00	137.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,944,377.91	2,508,318.00	29.0%
2) Classified Salaries		2000-2999	2,957,370.34	4,053,291.00	37.1%
3) Employee Benefits		3000-3999	2,711,971.35	3,550,045.00	30.9%
4) Books and Supplies		4000-4999	462,681.77	6,056,100.00	1,208.9%
5) Services and Other Operating Expenditures		5000-5999	3,496,655.54	12,661,323.00	262.1%
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	774,650.70	1,943,100.00	150.8%
9) TOTAL, EXPENDITURES			12,347,707.61	30,772,177.00	149.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			443,008.85	(340,416.00)	-176.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	945,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	945,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			443,008.85	(340,416.00)	-176.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,867,198.57	2,310,207.42	23.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,198.57	2,310,207.42	23.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,198.57	2,310,207.42	23.7%
2) Ending Balance, June 30 (E + F1e)			2,310,207.42	1,969,791.42	-14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,400,346.63	2,059,930.63	-14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(90,139.21)	(90,139.21)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,969,163.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	(90,139.21)		
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	117,703.44		
4) Due from Grantor Government		9290	833,233.46		
5) Due from Other Funds		9310	21,053.03		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,851,014.59		
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	693,406.13		
2) Due to Grantor Governments		9590	184,932.60		
3) Due to Other Funds		9610	530,930.99		
4) Current Loans		9640			
5) Unearned Revenue		9650	131,537.45		
6) TOTAL, LIABILITIES			1,540,807.17		
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)			2,310,207.42		
FEDERAL REVENUE					
Child Nutrition Programs		8220	456,451.18	620,283.00	35.9%
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	1,710,749.50	1,434,019.00	-16.2%
TOTAL, FEDERAL REVENUE			2,167,200.68	2,054,302.00	-5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	25,709.79	37,226.00	44.8%
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	7,277,276.11	26,103,739.00	258.7%
All Other State Revenue	All Other	8590	3,253,146.60	2,236,494.00	-31.3%
TOTAL, OTHER STATE REVENUE			10,556,132.50	28,377,459.00	168.8%
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	86,427.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,044.21)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,383.28	0.00	-100.0%
TOTAL, REVENUES			12,790,716.46	30,431,761.00	137.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	940,401.36	1,331,296.00	41.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	998,209.43	1,177,022.00	17.9%
Other Certificated Salaries		1900	5,767.12	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,944,377.91	2,508,318.00	29.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,168,676.20	1,745,860.00	49.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	203,411.52	282,356.00	38.8%
Classified Supervisors' and Administrators' Salaries		2300	584,681.51	785,643.00	34.4%
Clerical, Technical and Office Salaries		2400	974,351.11	1,204,762.00	23.6%
Other Classified Salaries		2900	26,250.00	34,670.00	32.1%
TOTAL, CLASSIFIED SALARIES			2,957,370.34	4,053,291.00	37.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	452,620.75	419,184.00	-7.4%
PERS		3201-3202	786,382.85	1,168,367.00	48.6%
OASDI/Medicare/Alternative		3301-3302	264,945.22	362,722.00	36.9%
Health and Welfare Benefits		3401-3402	1,009,984.25	1,418,531.00	40.5%
Unemployment Insurance		3501-3502	24,269.83	3,300.00	-86.4%
Workers' Compensation		3601-3602	173,768.45	177,941.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,711,971.35	3,550,045.00	30.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,046.58	8,003.00	-55.7%
Materials and Supplies		4300	254,600.00	5,862,774.00	2,202.7%
Noncapitalized Equipment		4400	189,963.58	77,000.00	-59.5%
Food		4700	71.61	108,323.00	151,168.0%
TOTAL, BOOKS AND SUPPLIES			462,681.77	6,056,100.00	1,208.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,701,767.54	3,757,914.00	120.8%
Travel and Conferences		5200	20,039.01	23,428.00	16.9%
Dues and Memberships		5300	24,812.20	24,699.00	-0.5%
Insurance		5400-5450	21,391.87	12,600.00	-41.1%
Operations and Housekeeping Services		5500	102,041.45	81,769.00	-19.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,556.35	41,882.00	-21.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	373,505.74	281,055.00	-24.8%
Professional/Consulting Services and Operating Expenditures		5800	1,177,838.46	8,403,646.00	613.5%
Communications		5900	21,702.92	34,330.00	58.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,496,655.54	12,661,323.00	262.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	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	774,650.70	1,943,100.00	150.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			774,650.70	1,943,100.00	150.8%
TOTAL, EXPENDITURES			12,347,707.61	30,772,177.00	149.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	945,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			945,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	945,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			945,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from 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					
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	2,167,200.68	2,054,302.00	-5.2%
3) Other State Revenue		8300-8599	10,556,132.50	28,377,459.00	168.8%
4) Other Local Revenue		8600-8799	67,383.28	0.00	-100.0%
5) TOTAL, REVENUES			12,790,716.46	30,431,761.00	137.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,708,516.84	19,812,552.00	434.2%
2) Instruction - Related Services	2000-2999		3,954,834.45	4,642,631.00	17.4%
3) Pupil Services	3000-3999		3,358,122.67	3,631,350.00	8.1%
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		774,650.70	1,943,100.00	150.8%
8) Plant Services	8000-8999		551,582.95	742,544.00	34.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,347,707.61	30,772,177.00	149.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			443,008.85	(340,416.00)	-176.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	945,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	945,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			443,008.85	(340,416.00)	-176.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,867,198.57	2,310,207.42	23.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,198.57	2,310,207.42	23.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,198.57	2,310,207.42	23.7%
2) Ending Balance, June 30 (E + F1e)			2,310,207.42	1,969,791.42	-14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,400,346.63	2,059,930.63	-14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(90,139.21)	(90,139.21)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	2,559.00	2,559.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	106,028.87	106,028.87
6057	Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	1,318,066.57	977,650.57
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	56,981.18	56,981.18
6130	Child Development: Center-Based Reserve Account	916,711.01	916,711.01
Total, Restricted Balance		2,400,346.63	2,059,930.63

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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			
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
Food		4700	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%
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		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2.83	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2.83)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2.83)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2.83	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.83	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.83	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2.83		
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			2.83		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2.83		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2.83		
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)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2.83	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2.83	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			(2.83)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2.83	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2.83)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2.83)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2.83	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.83	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.83	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	.19	0.00	-100.0%
5) TOTAL, REVENUES			.19	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	976,000.00	981,750.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			976,000.00	981,750.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(975,999.81)	(981,750.00)	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	976,000.00	981,750.00	0.6%
b) Transfers Out		7600-7629	1.36	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			975,998.64	981,750.00	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.17	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.17	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.17	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		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	96.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	.05		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1.00		
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	.31		
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			97.76		
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	97.76		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			97.76		
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)			0.00		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	.19	0.00	-100.0%
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%
TOTAL, OTHER LOCAL REVENUE			.19	0.00	-100.0%
TOTAL, REVENUES			.19	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	91,000.00	46,750.00	-48.6%
Other Debt Service - Principal		7439	885,000.00	935,000.00	5.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			976,000.00	981,750.00	0.6%
TOTAL, EXPENDITURES			976,000.00	981,750.00	0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	976,000.00	981,750.00	0.6%
(a) TOTAL, INTERFUND TRANSFERS IN			976,000.00	981,750.00	0.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1.36	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1.36	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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)			975,998.64	981,750.00	0.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	.19	0.00	-100.0%
5) TOTAL, REVENUES			.19	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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	976,000.00	981,750.00	0.6%
10) TOTAL, EXPENDITURES			976,000.00	981,750.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(975,999.81)	(981,750.00)	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	976,000.00	981,750.00	0.6%
b) Transfers Out		7600-7629	1.36	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			975,998.64	981,750.00	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.17	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.17	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.17	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	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	7,434,176.63	6,784,313.00	-8.7%
5) TOTAL, REVENUES			7,434,176.63	6,784,313.00	-8.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,401.48	256,906.00	51.7%
3) Employee Benefits		3000-3999	83,105.35	129,073.00	55.3%
4) Books and Supplies		4000-4999	313.84	67,840.00	21,516.1%
5) Services and Other Operating Expenses		5000-5999	4,788,382.09	8,997,239.00	87.9%
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			5,041,202.76	9,451,058.00	87.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,392,973.87	(2,666,745.00)	-211.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,392,973.87	(2,666,745.00)	-211.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,171,847.39	22,564,821.26	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,171,847.39	22,564,821.26	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,171,847.39	22,564,821.26	11.9%
2) Ending Net Position, June 30 (E + F1e)			22,564,821.26	19,898,076.26	-11.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	22,564,821.26	19,898,076.26	-11.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,936,739.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(999,908.38)		
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	269,164.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,716,805.74		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
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			34,277,783.72		
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	11,699,672.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,289.47		
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			11,712,962.46		
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)			22,564,821.26		
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	793,361.35	430,926.00	-45.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(155,760.38)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	6,637,996.85	6,118,222.00	-7.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	158,578.81	235,165.00	48.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,434,176.63	6,784,313.00	-8.7%
TOTAL, REVENUES			7,434,176.63	6,784,313.00	-8.7%
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	129,524.09	212,448.00	64.0%
Clerical, Technical and Office Salaries		2400	39,877.39	44,458.00	11.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			169,401.48	256,906.00	51.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,763.86	69,365.00	70.2%
OASDI/Medicare/Alternative		3301-3302	12,902.42	19,653.00	52.3%
Health and Welfare Benefits		3401-3402	26,853.89	37,270.00	38.8%
Unemployment Insurance		3501-3502	843.30	129.00	-84.7%
Workers' Compensation		3601-3602	1,742.08	2,656.00	52.5%
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			83,105.35	129,073.00	55.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	313.84	64,840.00	20,560.2%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			313.84	67,840.00	21,516.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,049.00	New
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	4,466,135.24	4,044,996.00	-9.4%
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	412.54	200.00	-51.5%
Professional/Consulting Services and					
Operating Expenditures		5800	321,360.41	4,948,884.00	1,440.0%
Communications		5900	473.90	960.00	102.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,788,382.09	8,997,239.00	87.9%
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			5,041,202.76	9,451,058.00	87.5%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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			0.00	0.00	0.0%
(a-b+e)					

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,434,176.63	6,784,313.00	-8.7%
5) TOTAL, REVENUES			7,434,176.63	6,784,313.00	-8.7%
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		5,041,202.76	9,451,058.00	87.5%
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			5,041,202.76	9,451,058.00	87.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,392,973.87	(2,666,745.00)	-211.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,392,973.87	(2,666,745.00)	-211.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,171,847.39	22,564,821.26	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,171,847.39	22,564,821.26	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,171,847.39	22,564,821.26	11.9%
2) Ending Net Position, June 30 (E + F1e)			22,564,821.26	19,898,076.26	-11.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	22,564,821.26	19,898,076.26	-11.8%

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

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
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	69.74	72.07	72.07	50.00	50.00	50.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	77.88	87.23	87.23	105.00	105.00	105.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	147.62	159.30	159.30	155.00	155.00	155.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	775.76	776.64	776.64	773.13	773.13	773.13
c. Special Education-NPS/LC1	19.23	18.26	18.26	17.95	17.95	17.95
d. Special Education Extended Year	67.21	67.21	67.21	66.99	66.99	66.99
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)	862.20	862.11	862.11	858.07	858.07	858.07
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,009.82	1,021.41	1,021.41	1,013.07	1,013.07	1,013.07
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	219,886.24	219,886.24	219,886.24	219,264.05	219,264.05	219,264.05
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)]	52.46	54.68	54.68	60.00	60.00	60.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	52.46	54.68	54.68	60.00	60.00	60.00
3. Charter School Funded County Program ADA						
a. County Community Schools	167.44	186.67	186.67	200.00	200.00	200.00
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)	167.44	186.67	186.67	200.00	200.00	200.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	219.90	241.35	241.35	260.00	260.00	260.00
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)	219.90	241.35	241.35	260.00	260.00	260.00

	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	5,533,399.00	0.00	5,533,399.00	0.00	0.00	5,533,399.00
Work in Progress	6,015,014.36	0.00	6,015,014.36	6,564,385.78	225,525.66	12,353,874.48
Total capital assets not being depreciated	11,548,413.36	0.00	11,548,413.36	6,564,385.78	225,525.66	17,887,273.48
Capital assets being depreciated:						
Land Improvements	722,217.34	0.00	722,217.34	213,884.27	0.00	936,101.61
Buildings	93,588,849.02	0.00	93,588,849.02	659,806.54	0.00	94,248,655.56
Equipment	19,887,481.69	0.00	19,887,481.69	1,609,468.50	108,752.85	21,388,197.34
Total capital assets being depreciated	114,198,548.05	0.00	114,198,548.05	2,483,159.31	108,752.85	116,572,954.51
Accumulated Depreciation for:						
Land Improvements	(75,121.00)	0.00	(75,121.00)	(30,061.00)	0.00	(105,182.00)
Buildings	(40,693,369.71)	(1,487.68)	(40,694,857.39)	(3,376,785.61)	0.00	(44,071,643.00)
Equipment	(14,277,387.79)	(58,172.16)	(14,335,559.95)	(1,063,776.98)	(423,558.81)	(14,975,778.12)
Total accumulated depreciation	(55,045,878.50)	(59,659.84)	(55,105,538.34)	(4,470,623.59)	(423,558.81)	(59,152,603.12)
Total capital assets being depreciated, net excluding lease and subscription assets	59,152,669.55	(59,659.84)	59,093,009.71	(1,987,464.28)	(314,805.96)	57,420,351.39
Lease Assets		1,817,201.00	1,817,201.00	0.00		1,817,201.00
Accumulated amortization for lease assets		(430,259.00)	(430,259.00)	0.00	35,855.00	(466,114.00)
Total lease assets, net	0.00	1,386,942.00	1,386,942.00	0.00	35,855.00	1,351,087.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	70,701,082.91	1,327,282.16	72,028,365.07	4,576,921.50	(53,425.30)	76,658,711.87
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		35,855.00	(35,855.00)
Total lease assets, net	0.00	0.00	0.00	0.00	35,855.00	(35,855.00)
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	35,855.00	(35,855.00)

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSA: School Improvement for COE	ESSA School Improvement for LEAs Sp Ed All 3182	SpEd - IDEA Presch Staff Dev	CD Fed Child Care Ctr	CCTR ARPA \$600 stipend	Cd Fed Child Care Ctr	5035 Consolidate
FEDERAL CATALOG NUMBER	84.01	84.010	84.173A	various		various	
RESOURCE CODE	3183	3182	3345	5025	5164	5163	5035
REVENUE OBJECT	8290	8290	various	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	RE 3183 consolidated	COMBINED ALL FD & PY	COMBINED	fd120-87220x	fd 120-516354	fd 120-516312	123-5035
AWARD							
1. Prior Year Carry over	237,202.78	546,659.11	5,420.00	0.00	10,200.00	0.00	0.00
2. a. Current Year Award	245,612.00	660,362.00	6,193.00	102,683.00	0.00	195,129.00	168,337.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments		0.00	(291.00)	(9,272.00)	0.00	78,186.00	4,997.33
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	245,612.00	660,362.00	5,902.00	93,411.00	0.00	273,315.00	173,334.33
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	482,814.78	1,207,021.11	11,322.00	93,411.00	10,200.00	273,315.00	173,334.33
REVENUES							
5. Unearned Revenue Deferred from Prior Year	85,788.75	131,693.92	0.00	0.00	10,200.00	0.00	0.00
6. Cash Received in Current Year	16,175.28	385,086.00	5,032.00	67,738.83	0.00	273,314.77	115,980.33
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	101,964.03	516,779.92	5,032.00	67,738.83	10,200.00	273,314.77	115,980.33
EXPENDITURES							
9. Donor-Authorized Expenditures	161,548.29	501,332.56	5,186.00	54,937.89	1,410.00	240,880.00	170,585.33
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	161,548.29	501,332.56	5,186.00	54,937.89	1,410.00	240,880.00	170,585.33
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

2022-23 Unaudited Actuals
 FEDERAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	001	002	003	004	005	006	007
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(59,584.26)	15,447.36	(154.00)	12,800.94	8,790.00	32,434.77	(54,605.00)
a. Unearned Revenue	(59,584.26)	178,351.00	0.00	0.00	8,790.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	12,800.94	0.00	32,434.77	0.00
c. Accounts Receivable	0.00	162,903.64	154.00	0.00	0.00	0.00	54,605.00
14. Unused Grant Award Calculation (line 4 minus line 9)	321,266.49	705,688.55	6,136.00	38,473.11	8,790.00	32,435.00	2,749.00
15. If Carryover is allowed, enter line 14 amount here	321,266.49	705,688.36	6,136.00	0.00	8,790.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	161,548.29	501,332.56	5,186.00	54,937.89	1,410.00	240,880.00	170,585.33

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	PCSGP	EHS Covid 19 One-time	HS Covid 19 One-time	CRRP	CCIP Expansion	CD Local Planning Councils	Health & Safety Training
FEDERAL CATALOG NUMBER	84.282		93.6	93.575	93.575	93.575	
RESOURCE CODE	4610	5229	5219	5162	5162	5055	5040
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	RE 4610	FD860	FD860	FD 123-611012	FD 123-516212	FD 123-409060	FD 123-504012
AWARD							
1. Prior Year Carry over	184,623.00	0.00	0.00	94,897.00	539,365.00	0.00	0.00
2. a. Current Year Award	131,000.00	263,296.00	542,214.00	514,521.00	0.00	56,647.00	47,832.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	(57,707.10)	0.00	822.04	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	131,000.00	263,296.00	542,214.00	456,813.90	0.00	57,469.04	47,832.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	315,623.00	263,296.00	542,214.00	551,710.90	539,365.00	57,469.04	47,832.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	177,990.45	0.00	0.00
6. Cash Received in Current Year	105,642.00	10,243.44	13,140.60	453,150.90	0.00	25,019.04	28,107.34
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	105,642.00	10,243.44	13,140.60	453,150.90	177,990.45	25,019.04	28,107.34
EXPENDITURES							
9. Donor-Authorized Expenditures	165,378.00	51,175.89	485,232.71	549,816.90	55,243.00	55,381.04	47,168.34
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	165,378.00	51,175.89	485,232.71	549,816.90	55,243.00	55,381.04	47,168.34
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(59,736.00)	(40,932.45)	(472,092.11)	(96,666.00)	122,747.45	(30,362.00)	(19,061.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	122,747.45	0.00	0.00

2022-23 Unaudited Actuals
 FEDERAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	008	009	010	011	012	013	014
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	59,736.00	40,932.45	472,092.11	96,666.00	0.00	30,362.00	19,061.00
14. Unused Grant Award Calculation (line 4 minus line 9)	150,245.00	212,120.11	56,981.29	1,894.00	484,122.00	2,088.00	663.66
15. If Carryover is allowed, enter line 14 amount here	150,245.00	212,120.11	56,981.29	0.00	484,122.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	165,378.00	51,175.89	485,232.71	549,816.90	55,243.00	55,381.04	47,168.34

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Child Care Initiative Proj-Fed	QCC Workforce Grant	IDEA Federal Preschool	Resource & Referral (CRRP)	Local Planning Council (LPC)	Child Care Dev Block Grant	SP Ed- ARPA Early Intervention
FEDERAL CATALOG NUMBER			84.027				PCA 25657
RESOURCE CODE	5039	5037	3327	5035	5035	5041	3384
REVENUE OBJECT	8290	8290	8182	8290	8290	8290	8182
LOCAL DESCRIPTION (if any)	FD 123-503912	FD 123-503712	combined	FD 123-611012	123-409060	FD 123-5041	FD 882 MGR 5702
AWARD							
1. Prior Year Carry over	0.00	0.00	782,604.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	46,000.00	317,672.00	1,676,669.00	104,122.00	64,215.00	91,300.00	93,981.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	(4,429.00)	0.00	(25,453.00)	4,997.33	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	41,571.00	317,672.00	1,651,216.00	109,119.33	64,215.00	91,300.00	93,981.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	41,571.00	317,672.00	2,433,820.00	109,119.33	64,215.00	91,300.00	93,981.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	24,561.00	73,065.50	1,698,065.00	100,812.33	15,168.00	46,558.43	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	24,561.00	73,065.50	1,698,065.00	100,812.33	15,168.00	46,558.43	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	39,125.00	297,628.00	1,713,226.00	108,736.33	61,849.00	83,974.00	93,981.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	39,125.00	297,628.00	1,713,226.00	108,736.33	61,849.00	83,974.00	93,981.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00		0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(14,564.00)	(224,562.50)	(15,161.00)	(7,924.00)	(46,681.00)	(37,415.57)	(93,981.00)

2022-23 Unaudited Actuals
 FEDERAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	015	016	017	018	019	020	021
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	14,564.00	224,562.50	15,161.00	7,924.00	46,681.00	37,415.57	93,981.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,446.00	20,044.00	720,594.00	383.00	2,366.00	7,326.00	0.00
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	720,594.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	39,125.00	297,628.00	1,713,226.00	108,736.33	61,849.00	83,974.00	93,981.00

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	DHHS RoKhanna	CDPH Workforce Dev Funding - ARP	EANS I FD 880	American Rescue Plan	IDEA Federal Preschool	IDEA Basic Local Assistance	IDEA Basic Local Assistance
FEDERAL CATALOG NUMBER			84.010		84.173A	84.027A	84.027A
RESOURCE CODE	5830	5820	5816	5239	3315	3310	3305
REVENUE OBJECT	8290	8290	8290	8290	8287	various	8287/8182
LOCAL DESCRIPTION (if any)	FD 880	FD 880	FD 880	FD 860	Combined	Combined	Combined
AWARD							
1. Prior Year Carry over	0.00	0.00	10,959,968.00	2,107,692.89	446,196.00	18,694,132.00	5,816,858.00
2. a. Current Year Award	300,000.00	562,929.00	17,261,971.56	0.00	788,375.00	30,475,144.00	11,587.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	(40,875.00)	(1,207,152.00)	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	300,000.00	562,929.00	17,261,971.56	0.00	747,500.00	29,267,992.00	11,587.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	300,000.00	562,929.00	28,221,939.56	2,107,692.89	1,193,696.00	47,962,124.00	5,828,445.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	(6,680.49)	0.00
6. Cash Received in Current Year	171,483.80	374,763.51	28,221,939.56	2,107,507.16	638,497.00	17,136,462.00	2,689,906.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	171,483.80	374,763.51	28,221,939.56	2,107,507.16	638,497.00	17,129,781.51	2,689,906.00
EXPENDITURES							
9. Donor-Authorized Expenditures	199,581.30	507,745.00	10,807,934.39	2,107,507.16	681,167.00	19,310,562.85	2,701,493.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	199,581.30	507,745.00	10,807,934.39	2,107,507.16	681,167.00	19,310,562.85	2,701,493.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(28,097.50)	(132,981.49)	17,414,005.17	0.00	(42,670.00)	(2,180,781.34)	(11,587.00)

2022-23 Unaudited Actuals
 FEDERAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	022	023	024	025	026	027	028
a. Unearned Revenue	0.00	0.00	17,414,005.17	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	28,097.50	132,981.49	0.00	0.00	42,670.00	2,180,781.34	11,587.00
14. Unused Grant Award Calculation (line 4 minus line 9)	100,418.70	55,184.00	17,414,005.17	185.73	512,529.00	28,651,561.15	3,126,952.00
15. If Carryover is allowed, enter line 14 amount here	100,418.70	55,184.00	17,414,005.17	0.00	512,529.00	28,651,561.15	3,126,952.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	199,581.30	507,745.00	10,807,934.39	2,107,507.16	681,167.00	19,310,562.85	2,701,493.00

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
FEDERAL PROGRAM NAME	ARP Federal Preschool	CCIP Expansion	CA CommSchool Partnership ESSER	IASA Title I Migr Ed REg & Sum	IASA - Migrant Ed Summer Program	IDEA Basic Local Assistance	Early Head Start
FEDERAL CATALOG NUMBER	84.173	93.575	84.425	84.011	84.011	84.027A	93.6
RESOURCE CODE	3308	5162 combined	3211	3060	3061	3312	5220
REVENUE OBJECT	8287	8290	8290	8290/8990	8290/8990	8287	8290
LOCAL DESCRIPTION (if any)	RE 3308 SELPA Fd 100	FD 123 Consolidation	RE 3211	FD 870	fd 870	FD882 Charters Combined	FD 860
AWARD							
1. Prior Year Carry over	487,679.00	634,262.00	911,436.00	0.00	0.00	30,488.01	3,127,729.06
2. a. Current Year Award	0.00	514,521.00	0.00	6,250,729.00	2,115,572.00	0.00	5,039,704.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	(57,707.10)	0.00	0.00	0.00	(.01)	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	456,813.90	0.00	6,250,729.00	2,115,572.00	(.01)	5,039,704.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	487,679.00	1,091,075.90	911,436.00	6,250,729.00	2,115,572.00	30,488.00	8,167,433.06
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	177,990.45	611,436.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	192,020.00	453,150.90	300,000.00	3,256,273.72	1,763,506.28	30,488.00	2,184,368.59
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	192,020.00	631,141.35	911,436.00	3,256,273.72	1,763,506.28	30,488.00	2,184,368.59
EXPENDITURES							
9. Donor-Authorized Expenditures	192,020.00	605,059.90	911,436.00	5,614,262.83	1,763,506.28	30,488.00	2,923,400.30
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	192,020.00	605,059.90	911,436.00	5,614,262.83	1,763,506.28	30,488.00	2,923,400.30
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

2022-23 Unaudited Actuals
 FEDERAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	029	030	031	032	033	034	035
(line 8 minus line 9 plus line 12)	0.00	26,081.45	0.00	(2,357,989.11)	0.00	0.00	(739,031.71)
a. Unearned Revenue	0.00	122,747.45	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	96,666.00	0.00	2,426,304.70	0.00	0.00	739,031.71
14. Unused Grant Award Calculation (line 4 minus line 9)	295,659.00	486,016.00	0.00	636,466.17	352,065.72	0.00	5,244,032.76
15. If Carryover is allowed, enter line 14 amount here	295,659.00	484,122.00	0.00	0.00	0.00	0.00	4,979,354.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	192,020.00	605,059.90	911,436.00	5,682,578.42	1,763,506.28	30,488.00	2,923,400.30

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

Description	036	037	038	039	040	041	042
FEDERAL PROGRAM NAME	Head Start Program	National Science Foundation (NSF)	IASA - Title 1 Part D Delinquent Combined PY	Head Start Program CCP Grant	EHS CCP Covid-19 One Time	Title III Limited English Profic. All Consolidated	Title III Tech Assist Combined
FEDERAL CATALOG NUMBER	93.6		84.01	93.6		84.365	84.365
RESOURCE CODE	5210	5818	3025	5222	5228	4203	4204
REVENUE OBJECT	8290	8290	8290/8980	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	fd 860	FD 880	RE 3025	FD 860	FD 860	RE 4203	RE 4204
AWARD							
1. Prior Year Carry over	1,838,479.37	780,199.09	471,313.38	1,357,761.71	0.00	76,089.46	98,469.29
2. a. Current Year Award	26,970,899.00	0.00	714,158.00	10,799,537.00	136,264.00	58,799.00	152,738.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00		0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	26,970,899.00	0.00	714,158.00	10,799,537.00	136,264.00	58,799.00	152,738.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	28,809,378.37	780,199.09	1,185,471.38	12,157,298.71	136,264.00	134,888.46	251,207.29
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	279.16	83,373.59
6. Cash Received in Current Year	18,007,521.20	34,271.22	686,891.38	2,410,858.18	0.00	120,416.30	152,559.90
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	18,007,521.20	34,271.22	686,891.38	2,410,858.18	0.00	120,695.46	235,933.49
EXPENDITURES							
9. Donor-Authorized Expenditures	22,932,196.29	268,820.04	504,064.42	2,903,561.96	31,447.36	102,551.54	202,911.66
10. Non Donor-Authorized Expenditures	18,298.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	22,950,494.29	268,820.04	504,064.42	2,903,561.96	31,447.36	102,551.54	202,911.66
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(4,924,675.09)	(234,548.82)	182,826.96	(492,703.78)	(31,447.36)	18,143.92	33,021.83

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

Description	036	037	038	039	040	041	042
a. Unearned Revenue	0.00	0.00	182,826.96	0.00	0.00	18,143.92	33,021.83
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	4,924,675.09	234,548.82	0.00	492,703.78	31,447.36	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	5,877,182.08	511,379.05	681,406.96	9,253,736.75	104,816.64	32,336.92	48,295.63
15. If Carry over is allowed, enter line 14 amount here	5,875,548.71	511,379.05	671,406.96	7,897,453.36	104,816.64	32,336.92	48,295.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	22,932,196.29	268,820.04	504,064.42	2,903,561.96	31,447.36	102,551.54	202,911.66

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

Description	043	044	045	046	047	048	049
FEDERAL PROGRAM NAME	Homeless Children Ed Grant	Homeless Grant Child Youth Arp	ARP HCY II	NOAA/BWET	SBMH Services	MHSPD Grant	IASA Title I Part A Consolidated PY
FEDERAL CATALOG NUMBER	84.196	84.425	84.425	11.429	84.18H	843184x	84.010
RESOURCE CODE	5630	5632	5634	5819	5822	5824	3010
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FD 889	FD 880	FD 880	FD 880	FD 880	FD 880	re 3010
AWARD							
1. Prior Year Carryover	0.00	182,932.85	76,282.00	0.00	0.00	0.00	206,226.44
2. a. Current Year Award	177,316.21	0.00	0.00	99,900.00	1,694,164.00	1,254,999.00	883,383.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	177,316.21	0.00	0.00	99,900.00	1,694,164.00	1,254,999.00	883,383.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	177,316.21	182,932.85	76,282.00	99,900.00	1,694,164.00	1,254,999.00	1,089,609.44
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	19,071.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	159,584.00	0.00	1,173.00	0.00	0.00	0.00	1,055,908.44
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	159,584.00	0.00	20,244.00	0.00	0.00	0.00	1,055,908.44
EXPENDITURES							
9. Donor-Authorized Expenditures	177,316.21	0.00	56,181.83	49,621.74	32,544.33	32,544.19	833,530.09
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	29,526.30
11. Total Expenditures (lines 9 & 10)	177,316.21	0.00	56,181.83	49,621.74	32,544.33	32,544.19	863,056.39
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(17,732.21)	0.00	(35,937.83)	(49,621.74)	(32,544.33)	(32,544.19)	222,378.35
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	222,378.35

2022-23 Unaudited Actuals
 FEDERAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	043	044	045	046	047	048	049
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	17,732.21	0.00	35,937.83	49,621.74	32,544.33	32,544.19	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	182,932.85	20,100.17	50,278.26	1,661,619.67	1,222,454.81	256,079.35
15. If Carryover is allowed, enter line 14 amount here	0.00	182,932.85	20,100.17	50,278.26	1,661,619.67	1,222,454.81	256,079.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	177,316.21	0.00	56,181.83	49,621.74	32,544.33	32,544.19	833,530.09

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

Description	050	051	052	053	
FEDERAL PROGRAM NAME	Title II Part A Teacher Quality Combined	Title IV Part A Student Support All Consolidated	SpEd - IDEA Early Intervention		TOTAL
FEDERAL CATALOG NUMBER	84.367	84.424	PCA 23761		
RESOURCE CODE	4035	4127	3385		
REVENUE OBJECT	8290	8290	8182		
LOCAL DESCRIPTION (if any)	RE 4035	RE 4127	FD 882 MGR 5702		
AWARD					
1. Prior Year Carry over	27,107.06	29,413.90	0.00		50,761,686.40
2. a. Current Year Award	27,507.00	76,302.00	813,981.00		112,508,264.77
b. Transferability (ESSA)	0.00	0.00	0.00		0.00
c. Other Adjustments	0.00	0.00	0.00		(1,313,883.51)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	27,507.00	76,302.00	813,981.00	0.00	111,194,381.26
3. Required Matching Funds/Other	0.00	0.00	0.00		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	54,614.06	105,715.90	813,981.00	0.00	161,956,067.66
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00		1,291,142.83
6. Cash Received in Current Year	54,319.06	93,688.90	0.00		85,754,418.89
7. Contributed Matching Funds	0.00	0.00	0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	54,319.06	93,688.90	0.00	0.00	87,045,561.72
EXPENDITURES					
9. Donor-Authorized Expenditures	54,614.06	63,627.63	813,981.00		82,359,473.64
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00		47,824.30
11. Total Expenditures (lines 9 & 10)	54,614.06	63,627.63	813,981.00	0.00	82,407,297.94
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts					

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Description	050	051	052	053	
(line 8 minus line 9 plus line 12)	(295.00)	30,061.27	(813,981.00)	0.00	4,686,088.08
a. Unearned Revenue	0.00	30,061.27	0.00		18,273,489.14
b. Accounts Payable	0.00	0.00	0.00		45,235.71
c. Accounts Receivable	295.00	0.00	813,981.00		13,700,952.36
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	42,088.27	0.00	0.00	79,596,594.02
15. If Carryover is allowed, enter line 14 amount here	0.00	42,088.27	0.00		76,862,519.26
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	54,614.06	63,627.63	813,981.00	0.00	82,427,789.23

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Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	IEEEP-Inclusion	Career Technical Educ Incentive	UPK Mixed delivery planning	Resource & Referral (CRRP)	IEEEP	CA State Preschool Program	Child Dev Pre-K and Family Literacy Support
RESOURCE CODE	6129	6387	6102	6110	6128/6129/6133/6135	6105	6052
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880	889-265120 PY2	610212	FD 123-611012	multiple	Total	FD120-507101
AWARD							
1. Prior Year Carry over	614,527.84	105,267.00	0.00	0.00	2,793,953.65	0.00	0.00
2. a. Current Year Award	0.00	0.00	514,191.00	690,018.00	0.00	26,103,739.00	10,000.00
b. Other Adjustments	0.00	0.00	0.00	(42,187.23)	0.00	(68,914.00)	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	514,191.00	647,830.77	0.00	26,034,825.00	10,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	614,527.84	105,267.00	514,191.00	647,830.77	2,793,953.65	26,034,825.00	10,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	94,740.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	205,674.08	0.00	0.00	587,961.77	1,416,525.29	7,151,635.56	2,500.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	205,674.08	94,740.00	0.00	587,961.77	1,416,525.29	7,151,635.56	2,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	205,674.08	12,155.01	2,463.00	645,290.77	1,665,343.62	7,277,276.11	9,578.00
10. Non Donor-Authorized Expenditures	18,372.84	0.00	0.00	0.00	18,372.84	0.00	0.00
11. Total Expenditures (lines 9 & 10)	224,046.92	12,155.01	2,463.00	645,290.77	1,683,716.46	7,277,276.11	9,578.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	82,584.99	(2,463.00)	(57,329.00)	(248,818.33)	(125,640.55)	(7,078.00)
a. Unearned Revenue	0.00	82,584.99	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	24,637.45	0.00
c. Accounts Receivable	0.00	0.00	2,463.00	57,329.00	248,818.33	150,278.00	7,078.00

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 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	408,853.76	93,111.99	511,728.00	2,540.00	1,128,610.03	18,757,548.89	422.00
15. If Carryover is allowed, enter line 14 amount here	408,853.76	93,111.99	511,728.00	0.00	1,128,628.03	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	205,674.08	12,155.01	2,463.00	645,290.77	1,665,343.62	7,277,276.11	9,578.00

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Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Child Care Initiative Proj State	State Local Planning Councils	CALSHAPE ventilation program	State Lead LEA BOP	CCSPP: Lead Technical Asst Ctr	CD Preschool QRIS Block Grant	QCC Workforce Grant
RESOURCE CODE	6100	6045	9013	7820	6334	6127	6123
REVENUE OBJECT	8590	8590	8699	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FD 123-610012	FD123-409060	880-880370/80	880-782088	FD880	FD 123-612712	FD123-612312
AWARD							
1. Prior Year Carry over	0.00	0.00	0.00	0.00	0.00	123,022.00	0.00
2. a. Current Year Award	4,429.00	8,072.00	93,540.00	500,000.00	5,750,000.00	1,522,056.00	32,436.00
b. Other Adjustments	4,429.00	(822.04)	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,858.00	7,249.96	93,540.00	500,000.00	5,750,000.00	1,522,056.00	32,436.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,858.00	7,249.96	93,540.00	500,000.00	5,750,000.00	1,645,078.00	32,436.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	7,219.00	2,528.96	46,770.00	250,000.00	0.00	1,395,720.54	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	7,219.00	2,528.96	46,770.00	250,000.00	0.00	1,395,720.54	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	8,622.00	6,964.96	0.00	128,070.50	0.00	1,496,294.87	32,436.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	8,622.00	6,964.96	0.00	128,070.50	0.00	1,496,294.87	32,436.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,403.00)	(4,436.00)	46,770.00	121,929.50	0.00	(100,574.33)	(32,436.00)
a. Unearned Revenue	0.00	0.00	46,770.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	121,929.50	0.00	0.00	0.00
c. Accounts Receivable	1,403.00	4,436.00	0.00	0.00	0.00	100,574.33	32,436.00

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 UNEARNED REVENUES

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	236.00	285.00	93,540.00	371,929.50	5,750,000.00	148,783.13	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	93,540.00	371,929.50	5,750,000.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,622.00	6,964.96	0.00	128,070.50	0.00	1,496,294.87	32,436.00

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
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Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Sp Ed: Project Workability I	Local Solutions Grant	CSETCP R 1 2021C42	Foster Youth Programs	CSETCP R2 2021C82	TUPE Tier 2 Prop 99	Dyslexia CCTC
RESOURCE CODE	6520	7816	7819	7366	7821	6690	7818
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	882-6520	880-781688	880-781988	889-572900	880-782188	880-6690xx	880-781888
AWARD							
1. Prior Year Carry over	0.00	0.00	0.00	33,795.75	0.00	0.00	0.00
2. a. Current Year Award	141,090.00	2,000,000.00	1,200,000.00	516,691.89	1,200,000.00	1,431,086.04	7,000.00
b. Other Adjustments	0.00	737,547.31	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	141,090.00	2,737,547.31	1,200,000.00	516,691.89	1,200,000.00	1,431,086.04	7,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	141,090.00	2,737,547.31	1,200,000.00	550,487.64	1,200,000.00	1,431,086.04	7,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	896,924.65	0.00	(222,407.32)	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	1,840,622.68	1,080,000.00	669,985.94	1,080,000.00	1,271,177.43	6,300.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	2,737,547.33	1,080,000.00	447,578.62	1,080,000.00	1,271,177.43	6,300.00
EXPENDITURES							
9. Donor-Authorized Expenditures	141,090.00	1,722,146.92	139,272.76	381,342.08	178,908.24	1,387,631.11	7,000.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	141,090.00	1,722,146.92	139,272.76	381,342.08	178,908.24	1,387,631.11	7,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00		0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(141,090.00)	1,015,400.41	940,727.24	66,236.54	901,091.76	(116,453.68)	(700.00)
a. Unearned Revenue	0.00	1,015,400.39	940,727.24	66,236.54	901,091.76	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	141,090.00	0.00	0.00	0.00	0.00	116,453.68	700.00
14. Unused Grant Award Calculation							

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 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	015	016	017	018	019	020	021
(line 4 minus line 9)	0.00	1,015,400.39	1,060,727.24	169,145.56	1,021,091.76	43,454.93	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	1,015,400.39	0.00	169,145.56	0.00	18,002.60	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	141,090.00	1,722,146.94	139,272.76	381,342.08	178,908.24	1,387,631.11	7,000.00

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STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
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Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	TUPE-CTALF	TUPE-CTAT	AB130 Foster Youth DS	Classified Schools Employee Grant	Teacher Residency Capacity	Early Education Teacher Development Grant	Strong Workforce Program
RESOURCE CODE	6680	6685	7368	7815	7817	6054	6388
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-668088	880-668502/88	889-736888	880-781588	880-781788	FD 880-605488	880-63882x
AWARD							
1. Prior Year Carry over	0.00	0.00	508,648.39	28,753.99	250,000.00	0.00	0.00
2. a. Current Year Award	92,595.00	79,590.00	0.00	0.00	0.00	3,499,998.96	1,499,931.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	92,595.00	79,590.00	0.00	0.00	0.00	3,499,998.96	1,499,931.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	92,595.00	79,590.00	508,648.39	28,753.99	250,000.00	3,499,998.96	1,499,931.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	356,053.87	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	74,076.00	63,672.00	0.00	0.00	0.00	874,999.74	1,049,951.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	74,076.00	63,672.00	356,053.87	0.00	0.00	874,999.74	1,049,951.00
EXPENDITURES							
9. Donor-Authorized Expenditures	90,262.45	77,513.68	41,225.78	0.00	61,631.08	146,223.33	819,687.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	90,262.45	77,513.68	41,225.78	0.00	61,631.08	146,223.33	819,687.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(16,186.45)	(13,841.68)	314,828.09	0.00	(61,631.08)	728,776.41	230,264.00
a. Unearned Revenue	0.00	0.00	314,828.09	0.00	0.00	728,776.41	230,264.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Description	022	023	024	025	026	027	028
c. Accounts Receivable	16,186.45	13,841.68	0.00	0.00	61,631.08	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,332.55	2,076.32	467,422.61	28,753.99	188,368.92	3,353,775.63	680,244.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	467,422.61	28,753.99	188,368.92	3,353,775.63	680,244.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	90,262.45	77,513.68	41,225.78	0.00	61,631.08	146,223.33	819,687.00

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

Description	029	
STATE PROGRAM NAME	Sp Ed Infant Discretionary Funds	TOTAL
RESOURCE CODE	6515	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	882-6515	
AWARD		
1. Prior Year Carry over	0.00	4,457,968.62
2. a. Current Year Award	125,120.00	47,021,583.89
b. Other Adjustments	0.00	630,053.04
c. Adj Curr Yr Award (sum lines 2a & 2b)	125,120.00	47,651,636.93
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	125,120.00	52,109,605.55
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	1,125,311.20
6. Cash Received in Current Year	0.00	19,077,319.99
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	20,202,631.19
EXPENDITURES		
9. Donor-Authorized Expenditures	125,120.00	16,809,223.35
10. Non Donor-Authorized Expenditures	0.00	36,745.68
11. Total Expenditures (lines 9 & 10)	125,120.00	16,845,969.03
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(125,120.00)	3,393,407.84
a. Unearned Revenue	0.00	4,326,679.42
b. Accounts Payable	0.00	146,566.95
c. Accounts Receivable	125,120.00	1,079,838.55

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

Description	029	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	35,300,382.20
15. If Carryover is allowed, enter line 14 amount here	0.00	14,278,904.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	125,120.00	16,809,223.37

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	First 5 Inclusion Collabr Grnt	SVCF-SCC Early Learning Facilities	Child Care resource & referral combined	First 5 CSPP QRIS Block Grant	Bay Area Urban Areas Security Initiative	Health Drinks Future	Shortino Family Foundation
RESOURCE CODE	9315	9481	9444	9354	9460	9493	9486
REVENUE OBJECT	8689	8677	8689	8699	8699	8699	8689
LOCAL DESCRIPTION (if any)	930-418071,72	930	930	930-935412	930	949393	930
AWARD							
1. Prior Year Carry over	0.00	0.00	9,318.37	279,479.67	48,959.00	0.00	0.00
2. a. Current Year Award	189,000.00	99,034.11	0.00	108,648.00	0.00	12,000.00	100,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	189,000.00	99,034.11	0.00	108,648.00	0.00	12,000.00	100,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	189,000.00	99,034.11	9,318.37	388,127.67	48,959.00	12,000.00	100,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	279,479.67	0.00	0.00	0.00
6. Cash Received in Current Year	128,948.20	0.00	481.00	108,648.00	48,959.00	0.00	100,000.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	128,948.20	0.00	481.00	388,127.67	48,959.00	0.00	100,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	189,000.00	99,034.11	2,144.90	2,784.00	48,959.00	11,988.66	52,281.60
10. Non Donor-Authorized Expenditures	12,720.44	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	201,720.44	99,034.11	2,144.90	2,784.00	48,959.00	11,988.66	52,281.60
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(60,051.80)	(99,034.11)	(1,663.90)	385,343.67	0.00	(11,988.66)	47,718.40
a. Unearned Revenue	0.00	0.00	0.00	385,343.67	0.00	0.00	47,718.40
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	60,051.80	99,034.11	1,663.90	0.00	0.00	11,988.66	0.00

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

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	7,173.47	385,343.67	0.00	11.34	47,718.40
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	1,232.00	385,343.67	0.00	0.00	47,718.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	189,000.00	99,034.11	2,144.90	2,784.00	48,959.00	11,988.66	52,281.60

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
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Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	Packard Foundation #2022-74567	SCC BHSD Medi-Cal Billing	SCFHP SBHIP MOU	SBHIP Blue Cross	CCLA	SCOE CALHOPE Student Support	Care Resource & referral parent cafe work
RESOURCE CODE	9484	9482	9475	9471	9470	9467	9454
REVENUE OBJECT	8689	8689	8689	8689	8689	8689	8689
LOCAL DESCRIPTION (if any)	930	930	930	930	930-947093	930-946793	930-945493
AWARD							
1. Prior Year Carry over	0.00	0.00	0.00	0.00	217,153.64	539,142.67	2,400.00
2. a. Current Year Award	100,000.00	200,000.00	4,300,345.95	2,233,504.20	4,670,143.79	0.00	4,800.00
b. Other Adjustments	0.00	0.00	0.00	0.00	.38	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	100,000.00	200,000.00	4,300,345.95	2,233,504.20	4,670,144.17	0.00	4,800.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	100,000.00	200,000.00	4,300,345.95	2,233,504.20	4,887,297.81	539,142.67	7,200.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
6. Cash Received in Current Year	100,000.00	0.00	2,913,518.61	95,961.52	1,198,651.01	184,152.11	4,800.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	100,000.00	0.00	2,913,518.61	95,961.52	1,198,651.01	184,152.11	7,200.00
EXPENDITURES							
9. Donor-Authorized Expenditures	59,480.20	200,000.00	801,601.40	436,078.90	3,448,163.75	319,142.67	5,190.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	59,480.20	200,000.00	801,601.40	436,078.90	3,448,163.75	319,142.67	5,190.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	40,519.80	(200,000.00)	2,111,917.21	(340,117.38)	(2,249,512.74)	(134,990.56)	2,010.00
a. Unearned Revenue	40,519.80	0.00	2,111,917.21	0.00	0.00	0.00	2,010.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	200,000.00	0.00	340,117.38	2,249,512.74	134,990.56	0.00

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

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	40,519.80	0.00	3,498,744.55	1,797,425.30	1,439,134.06	220,000.00	2,010.00
15. If Carryover is allowed, enter line 14 amount here	40,519.80	0.00	3,498,744.55	1,797,425.30	1,439,134.06	220,000.00	2,010.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	59,480.20	200,000.00	801,601.40	436,078.90	3,448,163.75	319,142.67	5,190.00

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

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	SVCF LPD Needs Assessment proj	CC Behavioral Health/MHSSA	Emergency Childcare Bridge Program	Santa Clara Family Health	SVCF Covid 19	Sacramento Contract	School Hlth Demo Project
RESOURCE CODE	9441	9429	9426	9416	9414	9386	9155
REVENUE OBJECT	8699	8689	8699	8699	8689/8699	8285	8689
LOCAL DESCRIPTION (if any)	944193	930	930	930	930	930-938693	930
AWARD							
1. Prior Year Carry over	0.00	1,121,118.42	0.00	302,118.40	275,399.98	0.00	0.00
2. a. Current Year Award	37,000.00	1,619,403.00	139,381.00	0.00	0.00	238,000.00	3,319,404.00
b. Other Adjustments	0.00	4,024,740.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	37,000.00	5,644,143.00	139,381.00	0.00	0.00	238,000.00	3,319,404.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	37,000.00	6,765,261.42	139,381.00	302,118.40	275,399.98	238,000.00	3,319,404.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	302,118.40	275,399.98	0.00	0.00
6. Cash Received in Current Year	37,000.00	593,635.80	125,311.97	0.00	0.00	217,756.47	0.00
7. Contributed Matching Funds	0.00		0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	37,000.00	593,635.80	125,311.97	302,118.40	275,399.98	217,756.47	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	37,000.00	1,337,578.23	132,514.73	302,118.40	275,399.98	238,000.00	28,389.20
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	37,000.00	1,337,578.23	132,514.73	302,118.40	275,399.98	238,000.00	28,389.20
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(743,942.43)	(7,202.76)	0.00	0.00	(20,243.53)	(28,389.20)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	743,942.43	7,202.76	0.00	0.00	20,243.53	28,389.20

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 LOCAL GRANT AWARDS
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 UNEARNED REVENUES

Description	015	016	017	018	019	020	021
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,427,683.19	6,866.27	0.00	0.00	0.00	3,291,014.80
15. If Carryover is allowed, enter line 14 amount here	0.00	5,427,683.19	0.00	0.00	0.00	0.00	3,291,014.80
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	37,000.00	1,337,578.23	132,514.73	302,118.40	275,399.98	238,000.00	28,389.20

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

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	Early Care & Education Workforce	SCC Digital Divide	First 5 ELS Apprenticeship SA23-115-011	SCC Digital Divide	Early Math	Luther Burbank Contract	BSCC Youth Reinvestment Grant
RESOURCE CODE	9149	9422	9485	9422	9402	9400	9395
REVENUE OBJECT	8689	8699	8689	8699	8677	8677	8689
LOCAL DESCRIPTION (if any)	930-9149	930	930	930	936	930-940093	930
AWARD							
1. Prior Year Carry over	0.00	522,501.77	0.00	522,501.77	0.00	0.00	261,055.25
2. a. Current Year Award	150,000.00	245,393.00	219,650.00	245,393.00	200,000.00	1,320,557.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	150,000.00	245,393.00	219,650.00	245,393.00	200,000.00	1,320,557.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	150,000.00	767,894.77	219,650.00	767,894.77	200,000.00	1,320,557.00	261,055.25
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	522,501.77	0.00	522,501.77	0.00	0.00	0.00
6. Cash Received in Current Year	150,000.00	245,392.51	25,843.03	245,392.51	0.00	941,629.76	172,778.15
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	150,000.00	767,894.28	25,843.03	767,894.28	0.00	941,629.76	172,778.15
EXPENDITURES							
9. Donor-Authorized Expenditures	150,000.00	663,276.77	47,871.88	663,276.77	0.00	1,122,472.91	186,486.74
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	150,000.00	663,276.77	47,871.88	663,276.77	0.00	1,122,472.91	186,486.74
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	104,617.51	(22,028.85)	104,617.51	0.00	(180,843.15)	(13,708.59)
a. Unearned Revenue	0.00	104,617.51	0.00	104,617.51	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	22,028.85	0.00	0.00	180,843.15	13,708.59

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Description	022	023	024	025	026	027	028
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	104,618.00	171,778.12	104,618.00	200,000.00	198,084.09	74,568.51
15. If Carryover is allowed, enter line 14 amount here	0.00	104,617.51	0.00	104,617.51	200,000.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	150,000.00	663,276.77	47,871.88	663,276.77	0.00	1,122,472.91	186,486.74

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REVENUES, AND EXPENDITURES - ALL FUNDS
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Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	KidsGardening.org	MTSS Phase 3	First 5 Apprentice Pilot	SMCOE - EWIG Grant	SVCF SCC Early Lrng Facilities	OCDE Model Curriculum	CCCD SWPK12 R4 Pathway coord
RESOURCE CODE	9490	9489	9488	9487	9483	9479	9478
REVENUE OBJECT	8699	8677	8689	8689	8689	8689	8689
LOCAL DESCRIPTION (if any)		948993	948893	930-948793	930	930-947990	930
AWARD							
1. Prior Year Carry over	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,000.00	50,000.00	19,000.00	43,209.88	100,000.00	60,000.00	390,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,000.00	50,000.00	19,000.00	43,209.88	100,000.00	60,000.00	390,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,000.00	50,000.00	19,000.00	43,209.88	100,000.00	60,000.00	390,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,000.00	25,000.00	6,000.00	0.00	100,000.00	30,000.00	273,000.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,000.00	25,000.00	6,000.00	0.00	100,000.00	30,000.00	273,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	545.24	367.33	7,979.50	36,906.77	44,271.76	44,804.33	205,494.96
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	545.24	367.33	7,979.50	36,906.77	44,271.76	44,804.33	205,494.96
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	454.76	24,632.67	(1,979.50)	(36,906.77)	55,728.24	(14,804.33)	67,505.04
a. Unearned Revenue	454.76	24,632.67	0.00	0.00	55,728.44	0.00	67,505.04
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	1,979.50	36,906.77	0.00	14,804.33	0.00
14. Unused Grant Award Calculation							

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Description	029	030	031	032	033	034	035
(line 4 minus line 9)	454.76	49,632.67	11,020.50	6,303.11	55,728.24	15,195.67	184,505.04
15. If Carryover is allowed, enter line 14 amount here	454.76	49,632.67	11,020.50	6,303.11	55,728.24	15,195.67	184,505.04
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	545.24	367.33	7,979.50	36,906.77	44,271.56	44,804.33	205,494.96

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Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	SRI International	Hewlett Artspiration	Placer County SUMS Entity Region 5	Placer County SUMS Entity Region 4	BA UASI Media Lit Project2	K12 SWP Round 4	Bay Area UASI- PLISD
RESOURCE CODE	9477	9474	9473	9472	9468	9466	9465
REVENUE OBJECT	8689	8699	8689	8689	8689	8689	8689
LOCAL DESCRIPTION (if any)	930	930-947493	930-947393	930-947293	930-946893	930-946693	930-946593
AWARD							
1. Prior Year Carry over	0.00	0.00	0.00	0.00	192,739.17	551,200.00	185,937.31
2. a. Current Year Award	50,000.00	375,000.00	535,000.00	535,000.00	0.00	0.00	22,587.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	375,000.00	535,000.00	535,000.00	0.00	0.00	22,587.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	50,000.00	375,000.00	535,000.00	535,000.00	192,739.17	551,200.00	208,524.31
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	38,063.00	0.00
6. Cash Received in Current Year	0.00	125,000.00	150,000.00	150,000.00	66,257.71	0.00	87,654.62
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	125,000.00	150,000.00	150,000.00	66,257.71	38,063.00	87,654.62
EXPENDITURES							
9. Donor-Authorized Expenditures	11,347.60	90,727.06	95,656.32	95,649.06	109,328.42	116,558.49	165,588.54
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	11,347.60	90,727.06	95,656.32	95,649.06	109,328.42	116,558.49	165,588.54
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(11,347.60)	34,272.94	54,343.68	54,350.94	(43,070.71)	(78,495.49)	(77,933.92)
a. Unearned Revenue	0.00	34,272.94	54,343.68	54,350.94	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	11,347.60	0.00	0.00	0.00	43,070.71	78,495.49	77,933.92

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Description	036	037	038	039	040	041	042
14. Unused Grant Award Calculation (line 4 minus line 9)	38,652.40	284,272.94	439,343.68	439,350.94	83,410.75	434,641.51	42,935.77
15. If Carryover is allowed, enter line 14 amount here	0.00	284,272.94	439,343.68	439,350.94	83,410.75	434,641.51	42,935.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,347.60	90,727.06	95,656.32	95,649.06	109,328.42	116,558.49	165,588.54

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Description	043	044	045	046	047	048	049
LOCAL PROGRAM NAME	Blue Shield	MTSS Partner Entity Grant	SJPLF SJ Learns	Chronic Absenteeism	Packard Foundation Grant	SVCF #109985 Steps to Success	Silicon Valley Foundation
RESOURCE CODE	9461	9464	9459	9458	9457	9451	9449
REVENUE OBJECT	8699	8689	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	930	930-946493	930	930	930	930	930
AWARD							
1. Prior Year Carry over	90,565.68	1,295,510.39	0.00	108,997.94	100,000.00	1,804.06	64,252.34
2. a. Current Year Award	0.00	0.00	144,063.00	0.00	0.00	50,000.00	40,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	144,063.00	0.00	0.00	50,000.00	40,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	90,565.68	1,295,510.39	144,063.00	108,997.94	100,000.00	51,804.06	104,252.34
REVENUES							
5. Unearned Revenue Deferred from Prior Year	90,565.68	0.00	25,031.50	108,997.94	100,000.00	1,804.06	64,252.34
6. Cash Received in Current Year	0.00	372,420.39	47,000.00	0.00	0.00	50,000.00	40,000.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	90,565.68	372,420.39	72,031.50	108,997.94	100,000.00	51,804.06	104,252.34
EXPENDITURES							
9. Donor-Authorized Expenditures	90,565.68	172,298.86	74,970.48	108,997.94	100,000.00	43,623.66	64,252.34
10. Non Donor-Authorized Expenditures	0.00	0.00	74,970.48	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	90,565.68	172,298.86	149,940.96	108,997.94	100,000.00	43,623.66	64,252.34
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	200,121.53	(2,938.98)	0.00	0.00	8,180.40	40,000.00
a. Unearned Revenue	0.00	200,121.53	0.00	0.00	0.00	8,180.40	40,000.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	2,938.98	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation							

2022-23 Unaudited Actuals
 LOCAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	043	044	045	046	047	048	049
(line 4 minus line 9)	0.00	1,123,211.53	69,092.52	0.00	0.00	8,180.40	40,000.00
15. If Carryover is allowed, enter line 14 amount here	0.00	1,123,211.53	69,092.52	0.00	0.00	8,180.40	40,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	90,565.68	172,298.86	74,970.48	108,997.94	100,000.00	43,623.66	64,252.34

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	050	051	052	053	054	055	056
LOCAL PROGRAM NAME	SCC Feminine Hygiene Initiative	First 5 Scholarships	SCC BOS Food Security Fund	First 5 SA 18-107-003	SCC/DFCS Alia Training	Go Kids Contract	Universal Access to Child Care
RESOURCE CODE	9438	9427	9424	9365	9417	9401	9375
REVENUE OBJECT	8699	8699	8699	8689	8689	8689	8699
LOCAL DESCRIPTION (if any)	930	930	930	922-936592	930	930-940193	930-937593
AWARD							
1. Prior Year Carry over	481,296.64	0.00	972,978.69	103,126.84	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	175,840.00	0.00	95,000.00
b. Other Adjustments		0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	175,840.00	0.00	95,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	481,296.64	0.00	972,978.69	103,126.84	175,840.00	0.00	95,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	481,296.64	0.00	972,978.69	302.39	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	(1,013.55)	0.00	102,824.45	152,839.00	0.00	66,595.03
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	481,296.64	(1,013.55)	972,978.69	103,126.84	152,839.00	0.00	66,595.03
EXPENDITURES							
9. Donor-Authorized Expenditures	481,296.64	0.00	0.00	103,126.84	175,840.00	0.00	89,335.90
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	481,296.64	0.00	0.00	103,126.84	175,840.00	0.00	89,335.90
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(1,013.55)	972,978.69	0.00	(23,001.00)	0.00	(22,740.87)
a. Unearned Revenue	0.00	0.00	972,978.69	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	1,013.55	0.00	0.00	23,001.00	0.00	22,740.87
14. Unused Grant Award Calculation							

2022-23 Unaudited Actuals
 LOCAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	050	051	052	053	054	055	056
(line 4 minus line 9)	0.00	0.00	972,978.69	0.00	0.00	0.00	5,664.10
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	972,978.69	0.00	0.00	0.00	5,664.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	481,296.64	0.00	0.00	103,126.84	175,840.00	0.00	89,335.90

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	057	058	059	060	061	062	063
LOCAL PROGRAM NAME	CCSESA Hewlett	SCVWD #A4257R	Hewlett Artspiration 2022- 0074	Cabrillo CCD SWP IMPR #11113	HS UCLA	First 5 Warmline	MTSS Phase 2
RESOURCE CODE	9376	9382	9474	9440	9447	9383	9389
REVENUE OBJECT	8699	8699	8699	8689	8699	8699	8677
LOCAL DESCRIPTION (if any)	930-937693	930-938283	930-947493	930	930	938393	930-938993
AWARD							
1. Prior Year Carry over	0.00	43,585.03	0.00	218,852.53	900.00	0.00	49,176.14
2. a. Current Year Award	12,000.00	0.00	375,000.00	0.00	0.00	194,814.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,000.00	0.00	375,000.00	0.00	0.00	194,814.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	12,000.00	43,585.03	375,000.00	218,852.53	900.00	194,814.00	49,176.14
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	900.00	0.00	24,176.14
6. Cash Received in Current Year	10,000.00	0.00	125,000.00	0.00	0.00	155,299.95	25,000.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	10,000.00	0.00	125,000.00	0.00	900.00	155,299.95	49,176.14
EXPENDITURES							
9. Donor-Authorized Expenditures	7,777.63	1,806.16	90,727.06	218,852.53	0.00	194,814.00	49,176.14
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	18,285.11	0.00
11. Total Expenditures (lines 9 & 10)	7,777.63	1,806.16	90,727.06	218,852.53	0.00	213,099.11	49,176.14
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,222.37	(1,806.16)	34,272.94	(218,852.53)	900.00	(39,514.05)	0.00
a. Unearned Revenue	2,222.37	0.00	34,272.94	0.00	900.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	1,806.16	0.00	218,852.53	0.00	39,514.05	0.00

2022-23 Unaudited Actuals
 LOCAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	057	058	059	060	061	062	063
14. Unused Grant Award Calculation (line 4 minus line 9)	4,222.37	41,778.87	284,272.94	0.00	900.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	4,222.37	0.00	284,272.94	0.00	900.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,777.63	1,806.16	90,727.06	218,852.53	0.00	194,814.00	49,176.14

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	064	065	066	067	068	069	070
LOCAL PROGRAM NAME	Packard Foundation 2020-70196	Dept of Justice Tobacco Grant	Morgan FF Early Learning Enroll	SCC MOU FYSS FY20	Cabrillo CC Dist SWP#8870	Hewlett Arts #2020-1036	SV Creates - ArtsEdConnect
RESOURCE CODE	9373	9405	9406	9408	9418	9420	9430
REVENUE OBJECT	8699	8699	8699	8689	8689	8699	8699
LOCAL DESCRIPTION (if any)	930-9373	930	930	930	930	930	930
AWARD							
1. Prior Year Carry over	50,161.16	98,757.81	710.21	114,415.38	11,047.05	33,941.31	64,806.80
2. a. Current Year Award	0.00	0.00	0.00	987,017.00	0.00	0.00	112,212.68
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	987,017.00	0.00	0.00	112,212.68
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	50,161.16	98,757.81	710.21	1,101,432.38	11,047.05	33,941.31	177,019.48
REVENUES							
5. Unearned Revenue Deferred from Prior Year	50,161.16	0.00	710.21	0.00	0.00	33,941.31	64,806.80
6. Cash Received in Current Year	0.00	75,690.26	0.00	511,616.65	11,047.05	0.00	112,212.68
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	50,161.16	75,690.26	710.21	511,616.65	11,047.05	33,941.31	177,019.48
EXPENDITURES							
9. Donor-Authorized Expenditures	50,161.16	88,785.87	710.21	724,017.00	11,047.05	33,941.31	61,964.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	50,161.16	88,785.87	710.21	724,017.00	11,047.05	33,941.31	61,964.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(13,095.61)	0.00	(212,400.35)	0.00	0.00	115,055.48
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	115,055.48
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	13,095.61	0.00	212,400.35	0.00	0.00	0.00

2022-23 Unaudited Actuals
 LOCAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	064	065	066	067	068	069	070
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	9,971.94	0.00	377,415.38	0.00	0.00	115,055.48
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	114,415.38	0.00	0.00	115,055.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	50,161.16	88,785.87	710.21	724,017.00	11,047.05	33,941.31	61,964.00

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	071	072	073	074	075	
LOCAL PROGRAM NAME	SCC EMP Contract	Community Engagement Act	Silicon Valley Foundation #110115 Play book	Cabrillo CCD SWPK12 Pathwcoord	SCC PHD	TOTAL
RESOURCE CODE	9435	9448	9450	9453	9463	
REVENUE OBJECT	8689	8689	8699	8689	8699	
LOCAL DESCRIPTION (if any)	930	930	930	930	930	
AWARD						
1. Prior Year Carry over	147,661.14	0.00	0.00	174,861.18	129,104.40	9,387,538.14
2. a. Current Year Award	926,855.00	10,000.00	25,000.00	0.00	0.00	25,080,255.61
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	4,024,740.38
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	926,855.00	10,000.00	25,000.00	0.00	0.00	29,104,995.99
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	1,074,516.14	10,000.00	25,000.00	174,861.18	129,104.40	38,492,534.13
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	57,861.18	24,104.40	4,044,355.03
6. Cash Received in Current Year	781,992.00	0.00	25,000.00	88,024.82	21,638.35	11,425,959.06
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	781,992.00	0.00	25,000.00	145,886.00	45,742.75	15,470,314.09
EXPENDITURES						
9. Donor-Authorized Expenditures	904,952.19	6,284.01	18,358.36	145,886.00	45,742.75	16,044,771.95
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	105,976.03
11. Total Expenditures (lines 9 & 10)	904,952.19	6,284.01	18,358.36	145,886.00	45,742.75	16,150,747.98
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts						
(line 8 minus line 9 plus line 12)	(122,960.19)	(6,284.01)	6,641.64	0.00	0.00	(574,457.86)
a. Unearned Revenue	0.00	0.00	6,641.64	0.00	0.00	4,468,405.62
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00

2022-23 Unaudited Actuals
 LOCAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Description	071	072	073	074	075	
c. Accounts Receivable	122,960.19	6,284.01	0.00	0.00	0.00	5,042,863.28
14. Unused Grant Award Calculation (line 4 minus line 9)	169,563.95	3,715.99	6,641.64	28,975.18	83,361.65	22,447,762.18
15. If Carryover is allowed, enter line 14 amount here	147,661.14	0.00	6,641.64	0.00	0.00	21,499,152.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	904,952.19	6,284.01	18,358.36	145,886.00	45,742.75	16,044,771.75

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

Description	001	002	003	004	005	006	TOTAL
FEDERAL PROGRAM NAME	VAPA Local	Child Development ARP CSPP One Time Stipend	Medi-Cal Admin Activities	Child Nutrition: CACFP Covid 19 Emergency Operational Cost Reimb	Child Nutrition: CACFP Cash in Lieu of Commodities Consolidated	Child Nutrition: CACFP Claims - Centers & Family Day Care Consolidated	TOTAL
FEDERAL CATALOG NUMBER			93.778	10.558	10.558	10.558	
RESOURCE CODE	9127	5059	0882	5460	5340	5320	
REVENUE OBJECT	8689	8290	8290	8220	8220	8220, 8520	
LOCAL DESCRIPTION (if any)	930-544303	5059	882	re 5460	Consolidated	FD 130	
AWARD							
1. Prior Year Restricted							
Ending Balance	2,356.97	0.00	981,509.69	106,028.87	0.00	0.00	1,089,895.53
2. a. Current Year Award	6,335.00	114,600.00	659,650.88	0.00	19,950.90	462,210.07	1,262,746.85
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,335.00	114,600.00	659,650.88	0.00	19,950.90	462,210.07	1,262,746.85
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,691.97	114,600.00	1,641,160.57	106,028.87	19,950.90	462,210.07	2,352,642.38
REVENUES							
5. Cash Received in Current Year	6,335.00	114,600.00	659,650.88	0.00	16,044.00	371,437.85	1,168,067.73
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	3,906.90	90,772.22	94,679.12
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	3,906.90	90,772.22	94,679.12
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	6,335.00	114,600.00	659,650.88	0.00	19,950.90	462,210.07	1,262,746.85
EXPENDITURES							
10. Donor-Authorized Expenditures	597.35	114,600.00	859,553.25	0.00	19,950.90	462,210.07	1,456,911.57
11. Non Donor-Authorized							

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

Description	001	002	003	004	005	006	
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	597.35	114,600.00	859,553.25	0.00	19,950.90	462,210.07	1,456,911.57
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	8,094.62	0.00	781,607.32	106,028.87	0.00	0.00	895,730.81

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Antibias Education Grant	LCFF - Educational Technology	Child Dev Ctr Based Rsrv Acct - Restricted CCTR	Child Dev Ctr Based Rsrv Acct - Restricted CSPP	A-G Access/Success Grant	Restricted Lottery Consolidated	Special Ed: Special Education Apporntment
RESOURCE CODE	6318	0664	6136 (6129)	6130	6266	6300	6500
REVENUE OBJECT	8590	8091/8980-22	8990	8990	8590	8560	various
LOCAL DESCRIPTION (if any)	631888	880	120-613012	120-613012	Consolidated	various	various
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	875,999.27	53,621.69	833,643.01	2,534,274.31	1,291.49	1,638,595.14
2. a. Current Year Award	200,000.00	825,611.00	3,359.49	83,068.00	0.00	103,297.40	114,418,471.82
b. Other Adjustments		0.00	0.00	0.00	0.00	0.00	633,006.34
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	200,000.00	825,611.00	3,359.49	83,068.00	0.00	103,297.40	115,051,478.16
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	200,000.00	1,701,610.27	56,981.18	916,711.01	2,534,274.31	104,588.89	116,690,073.30
REVENUES							
5. Cash Received in Current Year	100,000.00	825,611.00	3,359.49	60,043.68	0.00	63,730.40	106,272,746.02
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	(100,068.97)
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	100,000.00	0.00	0.00	23,024.32	0.00	39,567.00	8,878,801.11
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	100,000.00	0.00	0.00	23,024.32	0.00	39,567.00	8,878,801.11
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available							
(sum lines 5, 7c, & 8)	200,000.00	825,611.00	3,359.49	83,068.00	0.00	103,297.40	115,151,547.13
EXPENDITURES							
10. Donor-Authorized Expenditures	192.68	803,662.41	0.00	0.00	981,629.22	92,871.91	115,340,626.50
11. Non Donor-Authorized							
Expenditures	0.00	0.00		0.00	0.00	0.00	0.00
12. Total Expenditures							

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 BALANCES

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	192.68	803,662.41	0.00	0.00	981,629.22	92,871.91	115,340,626.50
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	199,807.32	897,947.86	56,981.18	916,711.01	1,552,645.09	11,716.98	1,349,446.80

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SpEd Dispute Prevent & Dispute Resolution Consolidated	Special Ed: Learning Recovery Support Consolidated	Arts Music and Inst Materials CONSOLIDATED	Mental Health Serviced Appointment	Educator Effectiveness	State Lottery Unrestricted Consolidated	Education Protection Acct (EPA)
RESOURCE CODE	6536	6537	6762	6546	6266	1100	1400
REVENUE OBJECT	8590	8587	8590	8587	8590	8560	8091
LOCAL DESCRIPTION (if any)	CONSOLIDATED	CONSOLIDATED	various	combined	FD880/MGR5500	various	Combined
AWARD							
1. Prior Year Restricted							
Ending Balance	432,781.16	44,176.00	0.00	0.00	5,000.00	16,097.54	0.00
2. a. Current Year Award	24,965.00	140,435.00	732,737.00	10,262,483.00	0.00	176,516.17	76,298.00
b. Other Adjustments	0.00	0.00	(25,645.79)	(155,745.00)	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	24,965.00	140,435.00	707,091.21	10,106,738.00	0.00	176,516.17	76,298.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	457,746.16	184,611.00	707,091.21	10,106,738.00	5,000.00	192,613.71	76,298.00
REVENUES							
5. Cash Received in Current Year	1,820.36	0.00	366,369.00	10,106,738.00	0.00	133,691.48	68,851.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	23,144.64	140,435.00	340,722.21	0.00	0.00	42,824.69	7,447.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	23,144.64	140,435.00	340,722.21	0.00	0.00	42,824.69	7,447.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	24,965.00	140,435.00	707,091.21	10,106,738.00	0.00	176,516.17	76,298.00
EXPENDITURES							
10. Donor-Authorized Expenditures	457,746.16	184,611.00	16,634.77	10,106,738.00	5,000.00	192,613.22	76,298.00
11. Non Donor-Authorized Expenditures	0.00		0.00	0.00	0.00		0.00

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 STATE AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
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 BALANCES

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	457,746.16	184,611.00	16,634.77	10,106,738.00	5,000.00	192,613.22	76,298.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	690,456.44	0.00	0.00	.49	0.00

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Adult Reentry Program	LCFF REgional Occupational Center Consolidated	REst. Revenue Limit: Alt Ed County Community Schools	Rest. Revenue Limit: Alt Ed - Juvenile Court Schools	OYA	CCSPP_ Coordination Grant	CCSPP: Implementation Grant
RESOURCE CODE	0971	0970	0242	0241	0000	6333	6332
REVENUE OBJECT	8677	8689	8091	8091	8011-8550	8590	8590
LOCAL DESCRIPTION (if any)	re 971	RE 970	920-8091	940-8091	FD921	FD880	FD880
AWARD							
1. Prior Year Restricted							
Ending Balance	217,759.31	0.00	196,524.47	0.00	0.00	0.00	0.00
2. a. Current Year Award	216,008.57	286,927.70	2,817,693.00	1,514,891.99	3,435,335.00	375,000.00	10,925,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	216,008.57	286,927.70	2,817,693.00	1,514,891.99	3,435,335.00	375,000.00	10,925,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	433,767.88	286,927.70	3,014,217.47	1,514,891.99	3,435,335.00	375,000.00	10,925,000.00
REVENUES							
5. Cash Received in Current Year	324,419.43	225,450.85	2,817,693.00	1,514,891.99	3,039,810.00	0.00	2,115,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(217,759.31)	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	109,348.45	61,476.85	0.00	0.00	395,525.00	375,000.00	8,810,000.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	109,348.45	61,476.85	0.00	0.00	395,525.00	375,000.00	8,810,000.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	1,213,907.32	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	433,767.88	286,927.70	2,817,693.00	1,514,891.99	4,649,242.32	375,000.00	10,925,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	433,767.88	286,927.70	2,817,693.00	1,514,891.99	3,435,335.00	0.00	1,705,068.50
11. Non Donor-Authorized Expenditures	0.00	0.00	61,165.89	2,498,943.90	1,213,907.32	0.00	0.00

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

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	433,767.88	286,927.70	2,878,858.89	4,013,835.89	4,649,242.32	0.00	1,705,068.50
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	196,524.47	0.00	0.00	375,000.00	9,219,931.50

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

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	CA Clean Energy Jobs Act Prop 39	Deferred Maintenance	LCFF Transportation	Learning Recovery Block Grant	Child Dev Universal Prekindergarten (UPK))	Expanded Learning Opportunities Grant (ELO)	Ethnic Studies Block Grant Consolidated
RESOURCE CODE	6230	0014	0990	7435	6057	7425	7814
REVENUE OBJECT	8590		8091/8990	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	801-801011	FD 801	990	consolidated	FD 120-605712	consolidated	various
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	2,053,398.68	0.00	0.00	945,000.00	787,219.21	0.00
2. a. Current Year Award	0.00	0.00	977,663.00	1,515,163.00	930,000.00	0.00	22,012.00
b. Other Adjustments	6,819.62	0.00	815,061.00	(216,668.30)	(15,000.00)	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,819.62	0.00	1,792,724.00	1,298,494.70	915,000.00	0.00	22,012.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,819.62	2,053,398.68	1,792,724.00	1,298,494.70	1,860,000.00	787,219.21	22,012.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	1,515,163.00	930,000.00	0.00	22,012.00
6. Amounts Included in Line 5 for Prior Year Adjustments	6,819.62	0.00	0.00	0.00	(15,000.00)	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,792,724.00	(216,668.30)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	1,792,724.00	(216,668.30)	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	1,792,724.00	1,298,494.70	930,000.00	0.00	22,012.00
EXPENDITURES							
10. Donor-Authorized Expenditures	6,819.62	1,207,250.42	1,792,724.00	158,193.29	541,933.43	787,219.21	1,463.07
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

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

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	6,819.62	1,207,250.42	1,792,724.00	158,193.29	541,933.43	787,219.21	1,463.07
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	846,148.26	0.00	1,140,301.41	1,318,066.57	0.00	20,548.93

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

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	Expanded Learning Opportunities Grant (ELO) - Para	LCFF-VPSS Peer Assistance Review	Differentiated Assistance	Covid Mitigation for Counties	A-G Learning Loss Mitigation Grant	A-G Access/Success Grant	Early Ed Exceptional Needs
RESOURCE CODE	7426	0670	0688	7430	7413	7412	6510
REVENUE OBJECT	8590	8091	8011/8091	8590	8590	8590	8311
LOCAL DESCRIPTION (if any)	FD 880 MG 5700	882-618000	880	FD883	consolidated	consolidated	Fd 950 CC 319100 MG 5702
AWARD							
1. Prior Year Restricted							
Ending Balance	184,568.77	0.00	2,027,569.60	1,277,861.55	150,000.00	211,729.00	91,247.52
2. a. Current Year Award	0.00	31,663.75	2,900,000.00	0.00	0.00	0.00	3,870,021.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	31,663.75	2,900,000.00	0.00	0.00	0.00	3,870,021.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	184,568.77	31,663.75	4,927,569.60	1,277,861.55	150,000.00	211,729.00	3,961,268.52
REVENUES							
5. Cash Received in Current Year	0.00	0.00	2,900,000.00	0.00	0.00	0.00	3,870,021.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	31,663.75	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	31,663.75	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	31,663.75	2,900,000.00	0.00	0.00	0.00	3,870,021.00
EXPENDITURES							
10. Donor-Authorized Expenditures	184,568.77	31,663.75	2,951,346.16	1,277,861.55	0.00	35,980.06	3,929,351.58
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	029	030	031	032	033	034	035
12. Total Expenditures (line 10 plus line 11)	184,568.77	31,663.75	2,951,346.16	1,277,861.55	0.00	35,980.06	3,929,351.58
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	1,976,223.44	0.00	150,000.00	175,748.94	31,916.94

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

Description	036	
STATE PROGRAM NAME	LCSSP	TOTAL
RESOURCE CODE	7085	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	FD880	
AWARD		
1. Prior Year Restricted		
Ending Balance	670,566.49	15,248,924.21
2. a. Current Year Award	0.00	156,864,620.89
b. Other Adjustments	0.00	1,041,827.87
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	157,906,448.76
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	670,566.49	173,155,372.97
REVENUES		
5. Cash Received in Current Year	479,664.00	137,757,085.70
6. Amounts Included in Line 5 for		
Prior Year Adjustments	0.00	(326,008.66)
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	(479,664.00)	20,475,371.72
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	(479,664.00)	20,475,371.72
8. Contributed Matching Funds	0.00	1,213,907.32
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	159,446,364.74
EXPENDITURES		
10. Donor-Authorized Expenditures	462,548.12	151,821,230.97
11. Non Donor-Authorized		
Expenditures	0.00	3,774,017.11
12. Total Expenditures		
(line 10 plus line 11)	462,548.12	155,595,248.08
RESTRICTED ENDING BALANCE		

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

Description	036	
13. Current Year (line 4 minus line 10)	208,018.37	21,334,142.00

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LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	LCFF - Williams	Just Run Programs Donations	AED Donation	AED Donations	Environmental Education	Applicant Fingerprint Svcs	Walden West Special Events
RESOURCE CODE	0580	9941	9936	9901	9118	9111	9103
REVENUE OBJECT	8590		8699	8699-99	8689	8677 & 8689	8689
LOCAL DESCRIPTION (if any)	738588	939	120-993312	939-544076	850-8400x0	930-714100	930-910385
AWARD							
1. Prior Year Restricted							
Ending Balance	8,708.19	601.24	0.00	14,828.69	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	50.00	0.00	3,030,304.36	25,477.00	6,661.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	50.00	0.00	3,030,304.36	25,477.00	6,661.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,708.19	601.24	50.00	14,828.69	3,030,304.36	25,477.00	6,661.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	50.00	0.00	2,825,757.81	12,157.00	6,661.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	204,546.55	13,320.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	204,546.55	13,320.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	50.00	0.00	3,030,304.36	25,477.00	6,661.00
EXPENDITURES							
10. Donor-Authorized Expenditures	918.95	569.58	0.00	0.00	3,030,304.36	25,477.00	6,661.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	1,136,864.48	100,866.00	0.00
12. Total Expenditures							

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 LOCAL AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
 BALANCES

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	918.95	569.58	0.00	0.00	4,167,168.84	126,343.00	6,661.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	7,789.24	31.66	50.00	14,828.69	0.00	0.00	0.00

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LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	Head Start Equip Sales	YHW services	Youth Health & Wellness Donation	Fit for Learning Health&Wellness	CPIN Service Fee	RDA	Ongoing & Major Maint
RESOURCE CODE	9462	9153	9151	9108	9136	9010	8150
REVENUE OBJECT	8631	8689	8699-99	8689	8689	8625/8990	8980
LOCAL DESCRIPTION (if any)	930	930-915399	930-915193	930-544200	Combined	FD 801	801-801xxx
AWARD							
1. Prior Year Restricted							
Ending Balance	14,145.00	6,974.34	50,277.13	26,822.03	46,006.75	17,977,703.48	6,839,643.29
2. a. Current Year Award	0.00	786,559.00	5,700.00	65,000.00	23,300.00	5,166,413.32	3,358,709.50
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	(3,358,709.50)	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	786,559.00	5,700.00	65,000.00	23,300.00	1,807,703.82	3,358,709.50
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	14,145.00	793,533.34	55,977.13	91,822.03	69,306.75	19,785,407.30	10,198,352.79
REVENUES							
5. Cash Received in Current Year	0.00	663,831.00	5,700.00	65,000.00	21,900.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	122,728.00	0.00	0.00	1,400.00	1,807,703.82	3,358,709.50
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	122,728.00	0.00	0.00	1,400.00	1,807,703.82	3,358,709.50
8. Contributed Matching Funds	0.00	0.00		0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	786,559.00	5,700.00	65,000.00	23,300.00	1,807,703.82	3,358,709.50
EXPENDITURES							
10. Donor-Authorized Expenditures	839.19	343,654.70	36,114.21	88,800.75	.50	3,017,582.10	1,943,081.29
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

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

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	839.19	343,654.70	36,114.21	88,800.75	.50	3,017,582.10	1,943,081.29
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	13,305.81	449,878.64	19,862.92	3,021.28	69,306.25	16,767,825.20	8,255,271.50

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

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	Digital Divide Donation	Educator Prep Program Donation	Deputy Superintendent Donations	SCLIS Donations	Inclusion Collaborative Donation	SELPA Workshop Fees/Parent Legislative Day	Employee Retention - Std Insurmc
RESOURCE CODE	9945	9943	9939	9930	9925	9122	0840
REVENUE OBJECT	8699	8699	8699-99	8699-99	8699	8xxx	8980
LOCAL DESCRIPTION (if any)	930	930	930-993993	930-993093	930-418032	810-9122 total	fd 800
AWARD							
1. Prior Year Restricted							
Ending Balance	431.73	375.00	10,635.00	300.00	46,107.23	25,487.79	0.00
2. a. Current Year Award	603.01	0.00	0.00	0.00	100,000.00	12,000.00	126,265.00
b. Other Adjustments	0.00	3,125.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	603.01	3,125.00	0.00	0.00	100,000.00	12,000.00	126,265.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,034.74	3,500.00	10,635.00	300.00	146,107.23	37,487.79	126,265.00
REVENUES							
5. Cash Received in Current Year	603.01	0.00	0.00	0.00	100,000.00	12,000.00	126,265.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,125.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	3,125.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	603.01	3,125.00	0.00	0.00	100,000.00	12,000.00	126,265.00
EXPENDITURES							
10. Donor-Authorized Expenditures	141.37	0.00	0.00	0.00	135,837.80	3,601.68	83,388.37
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	9,079.64	0.00	0.00
12. Total Expenditures							

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

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	141.37	0.00	0.00	0.00	144,917.44	3,601.68	83,388.37
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	893.37	3,500.00	10,635.00	300.00	10,269.43	33,886.11	42,876.63

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

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	Teacher Recognition Day Donations	Seeds Visitation/Chandler Donation	MCAL Billing Option (formerly re 5640)	Response to Instruction & Intervention	Ed Services Support	Cafeteria Profit Sharing	Credentialing Programs
RESOURCE CODE	9921	9917	9442	9124	9109	9140	9141
REVENUE OBJECT	8689/8699-99	8699	8699	8677	8677 & 8689	8699	8677/8689
LOCAL DESCRIPTION (if any)	930-720040	932-901070	882-944288	930-544220	930-544140	930-721050	930-914193
AWARD							
1. Prior Year Restricted							
Ending Balance	29,466.74	27,611.83	2,189,631.11	657,086.91	17,741.02	100,510.33	1,684,557.63
2. a. Current Year Award	12,500.00	89,581.12	1,545,166.06	443,687.50	1,215.00	796.30	1,707,660.51
b. Other Adjustments	0.00	0.00	0.00	0.00		0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,500.00	89,581.12	1,545,166.06	443,687.50	1,215.00	796.30	1,707,660.51
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	41,966.74	117,192.95	3,734,797.17	1,100,774.41	18,956.02	101,306.63	3,392,218.14
REVENUES							
5. Cash Received in Current Year	12,500.00	89,581.12	1,545,166.06	387,937.50	1,215.00	796.30	1,707,660.51
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	55,750.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	55,750.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	12,500.00	89,581.12	1,545,166.06	443,687.50	1,215.00	796.30	1,707,660.51
EXPENDITURES							
10. Donor-Authorized Expenditures	34,940.77	1,560.00	1,500,008.73	401,397.80	0.00	1,485.63	1,383,359.45
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

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

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	34,940.77	1,560.00	1,500,008.73	401,397.80	0.00	1,485.63	1,383,359.45
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	7,025.97	115,632.95	2,234,788.44	699,376.61	18,956.02	99,821.00	2,008,858.69

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

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	Library Service - workshops&fees	ASAP Connect Local	Educational Support Local Rev	Assessment & Assessment Local	TSB Internal Service Fees	Sobrato Matching Funds (9302)	Superintendent Office Contracts
RESOURCE CODE	9110	9116	9117	9132	9137	9102	9114
REVENUE OBJECT	8689/8699/8677	8689/8677	8990	8677	8689	8677	8677/8689
LOCAL DESCRIPTION (if any)	930-544850	930-546415	930-544150	930-544971	930-913700	930-910293	930-544111
AWARD							
1. Prior Year Restricted							
Ending Balance	48,324.74	48,555.05	65,802.04	36,480.52	37,591.49	13,901.79	156,999.82
2. a. Current Year Award	207.47	0.00	0.00	0.00	0.00	0.00	169,499.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	207.47	0.00	0.00	0.00	0.00	0.00	169,499.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	48,532.21	48,555.05	65,802.04	36,480.52	37,591.49	13,901.79	326,498.82
REVENUES							
5. Cash Received in Current Year	207.47	0.00	0.00	0.00	0.00	0.00	144,999.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	24,500.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	24,500.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	207.47	0.00	0.00	0.00	0.00	0.00	169,499.00
EXPENDITURES							
10. Donor-Authorized Expenditures	45,527.77	47,431.89	0.00	1,298.15	0.00	2,817.51	19,663.68
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

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

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	45,527.77	47,431.89	0.00	1,298.15	0.00	2,817.51	19,663.68
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	3,004.44	1,123.16	65,802.04	35,182.37	37,591.49	11,084.28	306,835.14

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

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	Inclusion Collaborative Scv Fee	Inclusion Collaborative Conference	multilingual & Humanities Education	MTSS Local Revenue	Region V Math	Geo Lead	Innovation & Instructional Support
RESOURCE CODE	9123	9139	9143	9145	9146	9388	9144
REVENUE OBJECT	8xxx	8677/8689	8677/8689	8677	8677	8689	8677/8689
LOCAL DESCRIPTION (if any)	418038	930-913993	930-914393	930-914593	930-914693	930-938893	930-914493
AWARD							
1. Prior Year Restricted							
Ending Balance	719,428.11	14,934.05	297,695.60	42,375.00	4,303.66	0.00	180,275.80
2. a. Current Year Award	600,576.28	131,765.06	72,571.72	24,380.00	0.00	86,000.00	167,574.03
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	600,576.28	131,765.06	72,571.72	24,380.00	0.00	86,000.00	167,574.03
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,320,004.39	146,699.11	370,267.32	66,755.00	4,303.66	86,000.00	347,849.83
REVENUES							
5. Cash Received in Current Year	447,980.60	131,765.06	54,910.00	13,500.00	0.00	86,000.00	152,680.81
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	152,595.68	0.00	17,661.72	10,880.00	0.00	0.00	14,893.22
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	152,595.68	0.00	17,661.72	10,880.00	0.00	0.00	14,893.22
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	600,576.28	131,765.06	72,571.72	24,380.00	0.00	86,000.00	167,574.03
EXPENDITURES							
10. Donor-Authorized Expenditures	450,973.24	69,277.10	86,739.05	137.55	760.41	86,000.00	136,291.72
11. Non Donor-Authorized Expenditures	0.00	3,997.83	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

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

Description	036	037	038	039	040	041	042
(line 10 plus line 11)	450,973.24	73,274.93	86,739.05	137.55	760.41	86,000.00	136,291.72
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	869,031.15	77,422.01	283,528.27	66,617.45	3,543.25	0.00	211,558.11

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

Description	043	044	045	046	
LOCAL PROGRAM NAME	MTSS Training	CAL ECSE MOU	HS Staff Donations	McDonald's garden grant	TOTAL
RESOURCE CODE	9404	9501	9946	9502	
REVENUE OBJECT	8677	8699	8699	8699	
LOCAL DESCRIPTION (if any)	930-940493	932-950193	930	932-950293	
AWARD					
1. Prior Year Restricted					
Ending Balance	16,669.22	0.00	400.00	0.00	31,459,389.35
2. a. Current Year Award	0.00	25,407.21	153.70	1,000.00	17,786,783.15
b. Other Adjustments	0.00	0.00	0.00	0.00	(3,355,584.50)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	25,407.21	153.70	1,000.00	14,431,198.65
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	16,669.22	25,407.21	553.70	1,000.00	45,890,588.00
REVENUES					
5. Cash Received in Current Year	0.00	20,600.33	153.70	1,000.00	8,638,578.28
6. Amounts Included in Line 5 for					
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	4,806.88	0.00	0.00	5,792,620.37
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	4,806.88	0.00	0.00	5,792,620.37
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	25,407.21	153.70	1,000.00	14,431,198.65
EXPENDITURES					
10. Donor-Authorized Expenditures	0.00	5,952.57	546.06	1,000.00	12,994,141.93
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	1,250,807.95
12. Total Expenditures					

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

Description	043	044	045	046	
(line 10 plus line 11)	0.00	5,952.57	546.06	1,000.00	14,244,949.88
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	16,669.22	19,454.64	7.64	0.00	32,896,446.07

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,060,684.00		2,060,684.00	0.00	1,005,342.00	1,055,342.00	1,055,342.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	12,931,000.00		12,931,000.00		1,698,000.00	11,233,000.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	9,981,292.10		9,981,292.10	1,684,617.61		11,665,909.71	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	24,972,976.10	0.00	24,972,976.10	1,684,617.61	2,703,342.00	23,954,251.71	1,055,342.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	2,996,414.00		2,996,414.00			2,996,414.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	193,842,089.87		193,842,089.87			219,249,042.11
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	196,838,503.87		196,838,503.87			222,245,456.11
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	162.52		162.52			213.98
5. Other ADA (Preload/Line B4, PY column)	226,497.89		226,497.89			219,886.24
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	2,996,414.00		2,996,414.00			2,996,414.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	17,887,202.00		17,887,202.00			17,887,202.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2021-22			Adjustments to 2022-23		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
CURRENT YEAR PROGRAM ADA	2022-23 Annual Report			2023-24 Annual Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	159.30		159.30	159.30	(4.30)	155.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	54.68		54.68	60.00		60.00
3. Total Current Year ADA (Lines B1 through B2)	213.98	0.00	213.98	219.30	(4.30)	215.00
	2022-23 P2 Report			2023-24 P2 Estimate		
CURRENT YEAR DISTRICT ADA			219,886.24			219,264.05
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)						
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2022-23 Actual			2023-24 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	613,933.82		613,933.82	644,469.00		644,469.00
2. Timber Yield Tax (Object 8022)	92.54		92.54	189.00		189.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	186,661,431.73		186,661,431.73	195,341,280.00		195,341,280.00
5. Unsecured Roll Taxes (Object 8042)	11,213,726.15		11,213,726.15	10,330,444.00		10,330,444.00
6. Prior Years' Taxes (Object 8043)	1,129.44		1,129.44	878.00		878.00
7. Supplemental Taxes (Object 8044)	8,741,389.44		8,741,389.44	4,737,600.00		4,737,600.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	1,997.97		1,997.97	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	15,402,867.94		15,402,867.94	12,254,759.00		12,254,759.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	222,636,569.03	0.00	222,636,569.03	223,309,619.00	0.00	223,309,619.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	222,636,569.03	0.00	222,636,569.03	223,309,619.00	0.00	223,309,619.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			2,008,790.24			2,276,541.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			2,008,790.24			2,276,541.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	9,575,731.00		9,575,731.00	15,067,631.00		15,067,631.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	9,575,731.00	0.00	9,575,731.00	15,067,631.00	0.00	15,067,631.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	340,417,477.86		340,417,477.86	339,063,110.00		339,063,110.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	2,455,630.79		2,455,630.79	2,455,630.79		2,455,630.79
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			2,996,414.00			2,996,414.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.3166			1.0048
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			4,242,932.11			3,144,476.16
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			193,842,089.87			219,249,042.11
			2022-23 Actual			2023-24 Budget

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9708			0.9972
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			202,389,634.36			228,342,545.22
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			206,632,566.47			231,487,021.38
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			222,636,569.03			223,309,619.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			10,453,943.38
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,617,677.32			1,705,360.21
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			224,254,246.35			225,014,979.21
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			8,748,583.17
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			224,254,246.35			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			2,008,790.24			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			222,245,456.11			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)						
			15,612,889.64			
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			222,245,456.11			231,487,021.38
17 Appropriations Subject to the Limit (Line D14d)			222,245,456.11			

	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.						
Niti Sharma (Director, Internal Business Services)		408-453-6623				
Gann Contact Person		Contact Phone Number				

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	16,097.54		1,291.49	17,389.03
2. State Lottery Revenue	8560	176,516.17		103,297.40	279,813.57
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)		192,613.71	0.00	104,588.89	297,202.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	152,291.00		92,871.91	245,162.91
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	26,221.49			26,221.49
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	14,101.22			14,101.22
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)		192,613.71	0.00	92,871.91	285,485.62
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	11,716.98	11,716.98
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	335,984,533.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	60,336,157.89
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	47,860.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	8,035,467.84
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	51,278,350.34
5. Interfund Transfers Out	All	9300	7600-7629	976,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,067,785.12
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	7,034,690.54

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				75,440,154.34
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				200,208,221.60
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				400.65
B. Expenditures per ADA (Line I.E divided by Line II.A)				499,708.53

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.)	175,873,397.75	589,328.81
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)	175,873,397.75	589,328.81
B. Required effort (Line A.2 times 90%)	158,286,057.98	530,395.93
C. Current year expenditures (Line I.E and Line II.B)	200,208,221.60	499,708.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	30,687.40

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	5.79%

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

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) 23,803,775.34
- 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. 0.00
 - 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.

N/A

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) 186,302,556.44

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) 12.78%

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. 0.00
 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) 17,372,968.60
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 6,314,459.11

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	61,687.50
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)	1,081,962.98
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)	24,831,078.19
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,831,078.19
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	91,749,100.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,247,640.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	38,984,329.62
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,166,039.88
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	253,950.73
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	6,049.97
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,992,815.60
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)	14,659,308.82
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)	6,609,934.19
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,384,101.04
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)	333,519.25
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,871,217.76
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	226,258,008.17
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)	10.97%
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)	10.97%

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)	24,831,078.19
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,422,539.14
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 (12.59%) 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 (12.59%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 12.59%
Highest rate used in any program: 12.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	178,512.49	14,101.22	7.90%
01	3010	783,884.10	79,172.29	10.10%
01	3025	397,854.94	40,183.36	10.10%
01	3060	4,362,457.89	440,608.24	10.10%
01	3182	455,342.92	45,989.64	10.10%
01	3183	146,728.88	14,819.41	10.10%
01	3211	827,825.61	83,610.39	10.10%
01	3212	782,639.58	79,046.42	10.10%
01	3213	1,434,588.34	172,104.07	12.00%
01	3310	1,434,980.85	125,925.00	8.78%
01	3315	56,703.00	5,103.00	9.00%
01	3327	3,949.50	355.46	9.00%
01	3345	408.00	37.00	9.07%
01	3384	85,360.00	8,621.00	10.10%
01	3385	739,311.15	74,669.85	10.10%
01	3395	385,524.05	34,695.59	9.00%
01	4035	49,603.65	5,010.41	10.10%
01	4127	57,790.76	5,836.87	10.10%
01	4203	93,144.00	9,407.54	10.10%
01	4204	180,220.94	18,202.32	10.10%
01	4610	150,206.70	15,171.30	10.10%
01	5210	24,753,873.74	2,431,164.01	9.82%
01	5630	161,050.15	16,266.06	10.10%
01	5634	51,028.00	5,153.83	10.10%
01	5810	1,101,509.22	110,943.65	10.07%
01	6054	132,809.56	13,413.77	10.10%
01	6128	465,449.80	47,010.44	10.10%
01	6230	6,194.02	625.60	10.10%
01	6266	891,578.83	90,050.39	10.10%
01	6318	175.00	17.68	10.10%
01	6332	1,548,654.42	156,414.08	10.10%
01	6387	11,039.97	1,115.04	10.10%
01	6388	8,025.00	321.00	4.00%
01	6500	87,954,962.08	7,894,249.82	8.98%
01	6510	3,604,909.71	324,441.87	9.00%
01	6515	113,641.71	11,478.29	10.10%
01	6520	128,147.00	12,943.00	10.10%
01	6536	393,524.39	35,473.48	9.01%

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

01	6680	81,982.24	8,280.21	10.10%
01	6685	70,402.98	7,110.70	10.10%
01	6690	1,233,204.45	124,553.65	10.10%
01	6762	15,108.78	1,525.99	10.10%
01	7085	409,398.84	41,349.28	10.10%
01	7366	314,570.56	31,771.63	10.10%
01	7368	37,443.94	3,781.84	10.10%
01	7412	32,679.44	3,300.62	10.10%
01	7422	581,279.06	58,708.94	10.10%
01	7430	1,110,634.83	117,226.72	10.55%
01	7435	143,350.33	14,511.82	10.12%
01	7810	2,118,442.87	95,049.70	4.49%
01	8150	1,099,913.11	111,090.93	10.10%
01	9010	19,696,660.26	1,640,487.77	8.33%
12	5025	51,105.03	3,832.86	7.50%
12	5035	399,563.96	40,045.71	10.02%
12	5055	50,346.42	5,034.62	10.00%
12	5059	72,477.98	5,436.35	7.50%
12	5160	775,440.03	71,909.87	9.27%
12	5320	438,737.59	23,472.48	5.35%
12	5340	18,937.73	1,013.17	5.35%
12	6045	6,331.83	633.13	10.00%
12	6052	8,909.03	668.97	7.51%
12	6057	492,219.29	49,714.14	10.10%
12	6100	7,838.47	783.53	10.00%
12	6102	2,239.20	223.80	9.99%
12	6105	6,769,486.07	507,718.43	7.50%
12	6110	586,628.13	58,662.64	10.00%
12	6123	29,460.00	2,976.00	10.10%
12	6127	25,000.00	2,525.00	10.10%

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	29,395,493.75	1,328,647.88	30,724,141.63	5,156,033.12		35,880,174.75
1110	Regular Education, K-12	2,202,220.16	780.85	2,203,001.01	369,701.01		2,572,702.02
3100	Alternative Schools	6,709,632.28	69,924.85	6,779,557.13	1,137,724.90		7,917,282.03
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
3500	County Community Schools	3,176,350.44	95,130.23	3,271,480.67	549,010.06		3,820,490.73
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	5,214,072.19	159,145.56	5,373,217.75	901,717.26		6,274,935.01
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,515,199.18	0.00	1,515,199.18	254,276.17		1,769,475.35
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4780	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	6,989,169.87	600.65	6,989,770.52	1,173,002.28		8,162,772.80
4900	Other Supplemental Education	6,200,023.63	269,780.83	6,469,804.46	1,085,743.14		7,555,547.60
5000-5999	Special Education	114,168,753.85	3,350,624.73	117,519,378.58	19,721,748.96		137,241,127.54
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	7,375,905.55	1,960.52	7,377,866.07	1,238,131.31		8,615,997.38
7150	Nonagency - Other	10,888,603.18	0.00	10,888,603.18	1,827,292.66		12,715,895.84
8100	Community Services	700,586.00	0.00	700,586.00	117,570.24		818,156.24
8500	Child Care and Development Services	156,964.98	0.00	156,964.98	26,341.39		183,306.37
8600	County Services to Districts	34,083,526.39	4,786.69	34,088,313.08	5,720,598.26		39,808,911.34
Other Costs							
----	Food Services					597,187.17	597,187.17
----	Enterprise					6,049.97	6,049.97
----	Facilities Acquisition & Construction					7,303,303.56	7,303,303.56
----	Other Outgo					53,850,123.34	53,850,123.34
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		7,856.86	7,856.86	1,657,888.63		1,665,745.49
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(774,650.70)		(774,650.70)
----	Total County School Service and Charter Schools Funds Expenditures	228,776,501.45	5,289,239.65	234,065,741.10	40,162,128.69	61,756,664.04	335,984,533.83

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	15,178,308.11	2,894,616.29	1,080,427.73	2,203,211.58	6,642,467.30	0.00	0.00			1,226,556.84	169,905.90	29,395,493.75
1110	Regular Education, K-12	1,150,972.51	0.00	109,357.11	0.00	941,890.54	0.00	0.00			0.00	0.00	2,202,220.16
3100	Alternative Schools	3,859,551.97	771,520.21	3,455.71	1,001,768.83	848,579.04	0.00	0.00			224,756.52	0.00	6,709,632.28
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
3500	County Community Schools	1,716,172.95	0.00	641.60	602,699.34	595,287.84	0.00	0.00			261,548.71	0.00	3,176,350.44
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	3,393,547.75	41,640.89	1,439.82	967,672.61	676,590.16	0.00	0.00			133,180.96	0.00	5,214,072.19
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	1,515,199.18	0.00	0.00			0.00	0.00	1,515,199.18
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	4,031,157.04	1,438,741.68	176,466.30	0.00	1,333,073.37	0.00	0.00			9,731.48	0.00	6,989,169.87
4900	Other Supplemental Education	0.00	2,279,857.19	0.00	0.00	106,804.70	0.00	3,655,049.94			158,311.80	0.00	6,200,023.63
5000-5999	Special Education	74,328,362.62	2,614,787.85	677,111.81	7,043,869.28	26,243,084.92	1,628,268.46	0.00			1,469,655.56	163,613.35	114,168,753.85
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	1,137,277.08	308,614.67	0.00	0.00	0.00	0.00	0.00	0.00	5,930,013.80	0.00	0.00	7,375,905.55
7150	Nonagency - Other	0.00	124,144.01	0.00	0.00	0.00	0.00	10,764,459.17	0.00	0.00	0.00	0.00	10,888,603.18
8100	Community Services		0.00	0.00	0.00	0.00	0.00		700,586.00	0.00	0.00	0.00	700,586.00
8500	Child Care and Development Services	0.00	152,718.32	0.00	0.00	4,246.66	0.00		0.00	0.00	0.00	0.00	156,964.98
8600	County Services to Districts		18,504,075.90	458,777.63	0.00	4,153,656.88	0.00	0.00		10,967,015.98	0.00	0.00	34,083,526.39
Total Direct Charged Costs		104,795,350.03	29,130,717.01	2,507,677.71	11,819,221.64	43,060,880.59	1,628,268.46	14,419,509.11	700,586.00	16,897,029.78	3,483,741.87	333,519.25	228,776,501.45

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	27,610.62	1,301,037.26	0.00	1,328,647.88
1110	Regular Education, K-12	780.85	0.00	0.00	780.85
3100	Alternative Schools	3,303.58	66,621.27	0.00	69,924.85
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	1,201.30	93,928.93	0.00	95,130.23
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	3,303.58	155,841.98	0.00	159,145.56
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	600.65	0.00	0.00	600.65
4900	Other Supplemental Education	0.00	269,780.83	0.00	269,780.83
5000-5999	Special Education (allocated to 5001)	39,492.74	3,311,131.99	0.00	3,350,624.73
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	1,960.52	0.00	0.00	1,960.52
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	4,786.69	0.00	4,786.69
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	7,856.86	0.00	0.00	7,856.86
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		86,110.70	5,203,128.95	0.00	5,289,239.65

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

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	12,003,800.02
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	61,687.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	22,282,362.66
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,588,929.23
5	Total Central Administration Costs in County School Service and Charter Schools Funds	40,936,779.41
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	228,776,501.45
2	Total Allocated Costs (from Form PCR, Column 2, Total)	5,289,239.65
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	234,065,741.10
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	9,871,289.37
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,871,289.37
D.	Total Direct Charged and Allocated Costs (B3 + C5)	243,937,030.47
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	16.78%

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)	597,187.17				597,187.17
Enterprise (Objects 1000-5999, 6400-6920)		6,049.97			6,049.97
Facilities Acquisition & Construction (Objects 1000-6700)			7,303,303.56		7,303,303.56
Other Outgo (Objects 1000 - 7999)				53,850,123.34	53,850,123.34
Total Other Costs	597,187.17	6,049.97	7,303,303.56	53,850,123.34	61,756,664.04

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	86,110.69	5,203,128.94	0.00	0.00
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	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			91.94	165.80		
1110	Regular Education, K-12			2.60			
3100	Alternative Schools			11.00	8.49		
3300	Independent Study Centers						
3400	Opportunity Schools						
3500	County Community Schools			4.00	11.97		
3550	Community Day Schools						
3600	Juvenile Courts			11.00	19.86		
3700	Specialized Secondary Programs						
3800	Career Technical Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education			2.00			
4900	Other Supplemental Education				34.38		
5000-5999	Special Education (allocated to 5001)			131.50	421.96		
6000	ROC/P						
Other Goals	Description						
7110	Nonagency - Educational			6.53			
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
8600	County Services to Districts				.61		
Other Funds	Description						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)			26.16			

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	0.00	286.73	663.07	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(373,918.28)	0.00	(774,650.70)				
Other Sources/Uses Detail					4.19	976,000.00		
Fund Reconciliation							1,348,596.01	3,838,726.77
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							2,103,945.67	807,352.64
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	373,505.74	0.00	774,650.70	0.00				
Other Sources/Uses Detail					945,000.00	945,000.00		
Fund Reconciliation							21,053.03	530,930.99
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2.83		
Fund Reconciliation							0.00	2.83
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
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					976,000.00	1.36		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	97.76
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	412.54	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,716,805.74	13,289.47
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	373,918.28	(373,918.28)	774,650.70	(774,650.70)	1,921,004.19	1,921,004.19	5,190,400.45	5,190,400.46

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									1,577.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,825,661.30	405,631.98	0.00	2,213,020.85	1,142,327.71	28,148,546.45	1,944,778.51	35,679,966.80	
2000-2999	Classified Salaries	3,160,237.68	498,319.79	0.00	969,804.42	0.00	24,220,958.02	450,118.80	29,299,438.71	
3000-3999	Employee Benefits	2,516,401.56	397,294.27	0.00	1,582,674.15	547,702.00	28,498,049.82	639,185.89	34,181,307.69	
4000-4999	Books and Supplies	179,875.83	39,322.70	0.00	11,392.47	44,555.15	1,429,456.83	133,770.41	1,838,373.39	
5000-5999	Services and Other Operating Expenditures	1,791,415.91	745,502.15	0.00	185,904.43	1,895.09	13,696,129.93	1,198,353.82	17,619,201.33	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,026.66	198,027.86		211,054.52	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	9,473,592.28	2,086,070.89	0.00	4,962,796.32	1,749,506.61	96,191,168.91	4,366,207.43	118,829,342.44	
7310	Transfers of Indirect Costs	8,112,326.82	184,882.87	0.00	440,766.27	9,149.99	308,897.05		9,056,023.00	
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	3,350,624.73							3,350,624.73	
	Total Indirect Costs and PCR Allocations	11,462,951.55	184,882.87	0.00	440,766.27	9,149.99	308,897.05	0.00	12,406,647.73	
	TOTAL COSTS	20,936,543.83	2,270,953.76	0.00	5,403,562.59	1,758,656.60	96,500,065.96	4,366,207.43	131,235,990.17	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	81,553.67	0.00	63,097.04	40,826.58	572,420.16	320,544.57	1,078,442.02	
2000-2999	Classified Salaries	21,359.73	0.00	0.00	0.00	0.00	442,811.25	29,191.41	493,362.39	
3000-3999	Employee Benefits	4,388.76	20,589.97	0.00	20,115.56	14,509.24	486,395.54	46,117.02	592,116.09	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	153,174.02	10,365.96	163,539.98	
5000-5999	Services and Other Operating Expenditures	215,488.23	283,380.41	0.00	2,147.40	1,775.18	495,668.88	136,497.05	1,134,957.15	
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	241,236.72	385,524.05	0.00	85,360.00	57,111.00	2,150,469.85	542,716.01	3,462,417.63	
7310	Transfers of Indirect Costs	5,935.60	34,695.59	0.00	8,621.00	5,140.00	169,264.88		223,657.07	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	5,935.60	34,695.59	0.00	8,621.00	5,140.00	169,264.88	0.00	223,657.07	
	TOTAL BEFORE OBJECT 8980	247,172.32	420,219.64	0.00	93,981.00	62,251.00	2,319,734.73	542,716.01	3,686,074.70	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,686,074.70

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,825,661.30	324,078.31	0.00	2,149,923.81	1,101,501.13	27,576,126.29	1,624,233.94	34,601,524.78
2000-2999	Classified Salaries	3,138,877.95	498,319.79	0.00	969,804.42	0.00	23,778,146.77	420,927.39	28,806,076.32
3000-3999	Employee Benefits	2,512,012.80	376,704.30	0.00	1,562,558.59	533,192.76	28,011,654.28	593,068.87	33,589,191.60
4000-4999	Books and Supplies	179,875.83	39,322.70	0.00	11,392.47	44,555.15	1,276,282.81	123,404.45	1,674,833.41
5000-5999	Services and Other Operating Expenditures	1,575,927.68	462,121.74	0.00	183,757.03	119.91	13,200,461.05	1,061,856.77	16,484,244.18
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,026.66	198,027.86		211,054.52
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,232,355.56	1,700,546.84	0.00	4,877,436.32	1,692,395.61	94,040,699.06	3,823,491.42	115,366,924.81
7310	Transfers of Indirect Costs	8,106,391.22	150,187.28	0.00	432,145.27	4,009.99	139,632.17		8,832,365.93
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	3,350,624.73							3,350,624.73
	Total Indirect Costs and PCR Allocations	11,457,015.95	150,187.28	0.00	432,145.27	4,009.99	139,632.17	0.00	12,182,990.66
	TOTAL BEFORE OBJECT 8980	20,689,371.51	1,850,734.12	0.00	5,309,581.59	1,696,405.60	94,180,331.23	3,823,491.42	127,549,915.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								127,549,915.47
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	143,522.99	0.00	0.00	152,661.62	0.00	1,654.94	628,669.16	926,508.71
2000-2999	Classified Salaries	1,097,140.68	0.00	0.00	15,020.22	0.00	340,371.99	245,196.42	1,697,729.31
3000-3999	Employee Benefits	687,757.13	0.00	0.00	63,230.61	0.00	156,915.63	223,282.92	1,131,186.29
4000-4999	Books and Supplies	127,977.01	0.00	0.00	0.00	0.00	639,797.99	48,137.18	815,912.18
5000-5999	Services and Other Operating Expenditures	89,780.58	3,304.32	0.00	494.39	0.00	587,349.59	490,496.12	1,171,425.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	121,672.82		121,672.82
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	2,146,178.39	3,304.32	0.00	231,406.84	0.00	1,847,762.96	1,635,781.80	5,864,434.31
7310	Transfers of Indirect Costs	346,287.15	297.36	0.00	20,826.62	0.00	10,473.89		377,885.02
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	346,287.15	297.36	0.00	20,826.62	0.00	10,473.89	0.00	377,885.02
	TOTAL BEFORE OBJECT 8980	2,492,465.54	3,601.68	0.00	252,233.46	0.00	1,858,236.85	1,635,781.80	6,242,319.33
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								612,877.00
	TOTAL COSTS								6,855,196.33

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

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

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	112,802,407.91	5,303,367.65
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)	112,802,407.91	5,303,367.65
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	1,636.00	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____	0.00	
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	1,636.00	

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

SELPA: (??) _____

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

SELPA: (??)

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY2021-2022	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	131,235,990.17		
b. Less: Expenditures paid from federal sources	3,686,074.70		
c. Expenditures paid from state and local sources	127,549,915.47	112,802,407.91	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		112,802,407.91	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	127,549,915.47	112,802,407.91	14,747,507.56
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	Comparison Year	
	FY 2022-23	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	131,235,990.17		
b. Less: Expenditures paid from federal sources	3,686,074.70		
c. Expenditures paid from state and local sources	127,549,915.47	112,802,407.91	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		112,802,407.91	
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	127,549,915.47	112,802,407.91	
d. Special education unduplicated pupil count	1,577.00	1,636.00	
e. Per capita state and local expenditures (A2c/A2d)	80,881.37	68,950.13	11,931.24

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

SELPA: (??)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2022-23	FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	6,855,196.33	5,303,367.86	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,303,367.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,855,196.33	5,303,367.86	1,551,828.47

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

	Actual	Comparison Year	
	FY 2022-23	FY 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 local expenditures only.			
a. Expenditures paid from local sources	6,855,196.33	5,303,367.86	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		5,303,367.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,855,196.33	5,303,367.86	
b. Special education unduplicated pupil count	1,577.00	1,636.00	
c. Per capita local expenditures(B2a/ B2b)	4,346.99	3,241.67	1,105.32

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.

Anita Maharaj

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

SELPA: (??)

Title

Email Address

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

SELPA: (??) _____

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

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

SELPA: (??) _____

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

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

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

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								1,577.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,145,714.00	440,528.00	0.00	2,145,192.00	1,319,594.00	31,523,747.00	1,944,778.51	39,519,553.51
2000-2999	Classified Salaries	3,527,049.00	549,453.00	0.00	806,323.00	0.00	26,263,802.00	450,118.80	31,596,745.80
3000-3999	Employee Benefits	2,650,952.00	404,737.00	0.00	1,258,518.00	513,002.00	34,647,405.00	639,185.89	40,113,799.89
4000-4999	Books and Supplies	168,352.00	9,000.00	0.00	64,745.00	22,500.00	977,870.00	133,770.41	1,376,237.41
5000-5999	Services and Other Operating Expenditures	1,960,460.00	1,105,006.00	0.00	788,888.00	1,727.00	7,611,098.00	1,198,353.82	12,665,532.82
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	149,570.00		149,570.00
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	10,452,527.00	2,508,724.00	0.00	5,063,666.00	1,856,823.00	101,173,492.00	4,366,207.43	125,421,439.43
7310	Transfers of Indirect Costs	8,073,107.00	200,699.00	0.00	426,451.00	4,103.00	254,759.00		8,959,119.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	8,073,107.00	200,699.00	0.00	426,451.00	4,103.00	254,759.00	0.00	8,959,119.00
	TOTAL COSTS	18,525,634.00	2,709,423.00	0.00	5,490,117.00	1,860,926.00	101,428,251.00	4,366,207.43	134,380,558.43
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	2,145,714.00	440,528.00	0.00	2,145,192.00	1,280,324.00	30,462,038.00	1,624,233.94	38,098,029.94
2000-2999	Classified Salaries	3,519,344.00	549,453.00	0.00	806,323.00	0.00	26,177,285.00	420,927.39	31,473,332.39
3000-3999	Employee Benefits	2,646,686.00	404,737.00	0.00	1,258,518.00	502,718.00	34,232,326.00	593,068.87	39,638,053.87
4000-4999	Books and Supplies	168,288.00	9,000.00	0.00	64,745.00	22,500.00	912,643.00	123,404.45	1,300,580.45
5000-5999	Services and Other Operating Expenditures	1,960,460.00	1,035,923.00	0.00	788,888.00	0.00	7,264,940.00	1,061,856.77	12,112,067.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	149,570.00		149,570.00
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	10,440,492.00	2,439,641.00	0.00	5,063,666.00	1,805,542.00	99,198,802.00	3,823,491.42	122,771,634.42
7310	Transfers of Indirect Costs	8,061,629.00	195,172.00	0.00	426,451.00	0.00	103,546.00		8,786,798.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	8,061,629.00	195,172.00	0.00	426,451.00	0.00	103,546.00	0.00	8,786,798.00
	TOTAL BEFORE OBJECT 8980	18,502,121.00	2,634,813.00	0.00	5,490,117.00	1,805,542.00	99,302,348.00	3,823,491.42	131,558,432.42
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								131,558,432.42
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	238,480.00	0.00	0.00	520,742.00	0.00	0.00	628,669.16	1,387,891.16	
2000-2999	Classified Salaries	1,287,801.00	0.00	0.00	0.00	0.00	432,264.00	245,196.42	1,965,261.42	
3000-3999	Employee Benefits	808,555.00	0.00	0.00	204,671.00	0.00	197,477.00	223,282.92	1,433,985.92	
4000-4999	Books and Supplies	118,390.00	500.00	0.00	10.00	0.00	171,146.00	48,137.18	338,183.18	
5000-5999	Services and Other Operating Expenditures	61,297.00	10,611.00	0.00	6,500.00	0.00	144,055.00	490,496.12	712,959.12	
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	2,514,523.00	11,111.00	0.00	731,923.00	0.00	944,942.00	1,635,781.80	5,838,280.80	
7310	Transfers of Indirect Costs	324,102.00	889.00	0.00	73,192.00	0.00	10,823.00		409,006.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	324,102.00	889.00	0.00	73,192.00	0.00	10,823.00	0.00	409,006.00	
	TOTAL BEFORE OBJECT 8980	2,838,625.00	12,000.00	0.00	805,115.00	0.00	955,765.00	1,635,781.80	6,247,286.80	
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)									915,089.00
	TOTAL COSTS									7,162,375.80

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,577.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,825,661.30	405,631.98	0.00	2,213,020.85	1,142,327.71	28,148,546.45	0.00	1,944,778.51	35,679,966.80
2000-2999	Classified Salaries	3,160,237.68	498,319.79	0.00	969,804.42	0.00	24,220,958.02	0.00	450,118.80	29,299,438.71
3000-3999	Employee Benefits	2,516,401.56	397,294.27	0.00	1,582,674.15	547,702.00	28,498,049.82	0.00	639,185.89	34,181,307.69
4000-4999	Books and Supplies	179,875.83	39,322.70	0.00	11,392.47	44,555.15	1,429,456.83	0.00	133,770.41	1,838,373.39
5000-5999	Services and Other Operating Expenditures	1,791,415.91	745,502.15	0.00	185,904.43	1,895.09	13,696,129.93	0.00	1,198,353.82	17,619,201.33
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,026.66	198,027.86	0.00		211,054.52
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	9,473,592.28	2,086,070.89	0.00	4,962,796.32	1,749,506.61	96,191,168.91	0.00	4,366,207.43	118,829,342.44
7310	Transfers of Indirect Costs	8,112,326.82	184,882.87	0.00	440,766.27	9,149.99	308,897.05	0.00		9,056,023.00
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)	3,350,624.73								3,350,624.73
	Total Indirect Costs	8,112,326.82	184,882.87	0.00	440,766.27	9,149.99	308,897.05	0.00	0.00	9,056,023.00
	TOTAL COSTS	17,585,919.10	2,270,953.76	0.00	5,403,562.59	1,758,656.60	96,500,065.96	0.00	4,366,207.43	127,885,365.44
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	81,553.67	0.00	63,097.04	40,826.58	572,420.16	0.00	320,544.57	1,078,442.02
2000-2999	Classified Salaries	21,359.73	0.00	0.00	0.00	0.00	442,811.25	0.00	29,191.41	493,362.39
3000-3999	Employee Benefits	4,388.76	20,589.97	0.00	20,115.56	14,509.24	486,395.54	0.00	46,117.02	592,116.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	153,174.02	0.00	10,365.96	163,539.98
5000-5999	Services and Other Operating Expenditures	215,488.23	283,380.41	0.00	2,147.40	1,775.18	495,668.88	0.00	136,497.05	1,134,957.15
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	241,236.72	385,524.05	0.00	85,360.00	57,111.00	2,150,469.85	0.00	542,716.01	3,462,417.63
7310	Transfers of Indirect Costs	5,935.60	34,695.59	0.00	8,621.00	5,140.00	169,264.88	0.00		223,657.07
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	5,935.60	34,695.59	0.00	8,621.00	5,140.00	169,264.88	0.00	0.00	223,657.07
	TOTAL BEFORE OBJECT 8980	247,172.32	420,219.64	0.00	93,981.00	62,251.00	2,319,734.73	0.00	542,716.01	3,686,074.70
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,686,074.70

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,825,661.30	324,078.31	0.00	2,149,923.81	1,101,501.13	27,576,126.29	0.00	1,624,233.94	34,601,524.78
2000-2999	Classified Salaries	3,138,877.95	498,319.79	0.00	969,804.42	0.00	23,778,146.77	0.00	420,927.39	28,806,076.32
3000-3999	Employee Benefits	2,512,012.80	376,704.30	0.00	1,562,558.59	533,192.76	28,011,654.28	0.00	593,068.87	33,589,191.60
4000-4999	Books and Supplies	179,875.83	39,322.70	0.00	11,392.47	44,555.15	1,276,282.81	0.00	123,404.45	1,674,833.41
5000-5999	Services and Other Operating Expenditures	1,575,927.68	462,121.74	0.00	183,757.03	119.91	13,200,461.05	0.00	1,061,856.77	16,484,244.18
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,026.66	198,027.86	0.00		211,054.52
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	9,232,355.56	1,700,546.84	0.00	4,877,436.32	1,692,395.61	94,040,699.06	0.00	3,823,491.42	115,366,924.81
7310	Transfers of Indirect Costs	8,106,391.22	150,187.28	0.00	432,145.27	4,009.99	139,632.17	0.00		8,832,365.93
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)	3,350,624.73								3,350,624.73
	Total Indirect Costs	8,106,391.22	150,187.28	0.00	432,145.27	4,009.99	139,632.17	0.00	0.00	8,832,365.93
	TOTAL BEFORE OBJECT 8980	17,338,746.78	1,850,734.12	0.00	5,309,581.59	1,696,405.60	94,180,331.23	0.00	3,823,491.42	124,199,290.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									124,199,290.74
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	143,522.99	0.00	0.00	152,661.62	0.00	1,654.94	0.00	628,669.16	926,508.71
2000-2999	Classified Salaries	1,097,140.68	0.00	0.00	15,020.22	0.00	340,371.99	0.00	245,196.42	1,697,729.31
3000-3999	Employee Benefits	687,757.13	0.00	0.00	63,230.61	0.00	156,915.63	0.00	223,282.92	1,131,186.29
4000-4999	Books and Supplies	127,977.01	0.00	0.00	0.00	0.00	639,797.99	0.00	48,137.18	815,912.18
5000-5999	Services and Other Operating Expenditures	89,780.58	3,304.32	0.00	494.39	0.00	587,349.59	0.00	490,496.12	1,171,425.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	121,672.82	0.00		121,672.82
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	2,146,178.39	3,304.32	0.00	231,406.84	0.00	1,847,762.96	0.00	1,635,781.80	5,864,434.31
7310	Transfers of Indirect Costs	346,287.15	297.36	0.00	20,826.62	0.00	10,473.89	0.00		377,885.02
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	346,287.15	297.36	0.00	20,826.62	0.00	10,473.89	0.00	0.00	377,885.02
	TOTAL BEFORE OBJECT 8980	2,492,465.54	3,601.68	0.00	252,233.46	0.00	1,858,236.85	0.00	1,635,781.80	6,242,319.33

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									612,877.00
	TOTAL COSTS									6,855,196.33

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

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

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 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.

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

SELPA: (??)

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

SELPA: (??)

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 v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	134,380,558.43		
b. Less: Expenditures paid from federal sources	2,822,126.01		
c. Expenditures paid from state and local sources	131,558,432.42	127,549,915.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,350,624.73)	
Comparison year's expenditures, adjusted for MOE calculation		124,199,290.74	
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	131,558,432.42	124,199,290.74	7,359,141.68
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 v.s. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	134,380,558.43		
b. Less: Expenditures paid from federal sources	2,822,126.01		
c. Expenditures paid from state and local sources	131,558,432.42	127,549,915.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,350,624.73)	
Comparison year's expenditures, adjusted for MOE calculation		124,199,290.74	
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	131,558,432.42	124,199,290.74	
d. Special education unduplicated pupil count	1,577.00	1,577.00	
e. Per capita state and local expenditures (A2c/A2d)	83,423.23	78,756.68	4,666.55
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: (??)

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 v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	7,162,375.80	6,855,196.33	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,855,196.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,162,375.80	6,855,196.33	307,179.47
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 v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	7,162,375.80	6,855,196.33	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,855,196.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,162,375.80	6,855,196.33	
b. Special education unduplicated pupil count	1,577.00	1,577.00	
c. Per capita local expenditures (B2a/B2b)	4,541.77	4,346.99	194.79
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.			

Anita Maharaj

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 Title

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 Email Address

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

SELPA:

(??)

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

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

SELPA:

(??)

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

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

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

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. **Passed**

BALANCE-FDxRS-AGENCY - (Fatal) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

Passed

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

Exception

FUND	RESOURCE	NEG. EFB
10	0000	(\$103,801.54)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		(\$103,801.54)
12	9010	(\$90,139.21)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		(\$90,139.21)
67	9010	(\$999,908.38)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		(\$999,908.38)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
10	0000	9790	(\$103,801.54)

Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.

12	9010	9790	(\$90,139.21)
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Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.

67	9010	9790	(\$999,908.38)
----	------	------	----------------

Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

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

Exception

FUND	RESOURCE	VALUE
12	9010	(\$19,044.21)

Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.

67	9010	(\$155,760.38)
----	------	----------------

Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay, or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

Passed

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. **Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$10.97 %
Explanation: Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 10.97% We are self-funded with insurance groups in Worker' Compensation, Dental, Vision, Management Disability and OPEB and our annual actuarial studies do project budget surplus and reserves.

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Unaudited Actuals

Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

FUND	RESOURCE	NEG. EFB
10	0000	(\$103,801.54)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		(\$103,801.54)
12	9010	(\$90,139.21)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		(\$90,139.21)
67	9010	(\$999,908.38)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		(\$999,908.38)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

- INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**
- INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**
- INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**
- INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**
- INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**
- INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**
- INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**
- LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**
- LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**
- OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**
- | FUND | RESOURCE | OBJECT | VALUE |
|---|----------|--------|----------------|
| 10 | 0000 | 9790 | (\$103,801.54) |
| Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance. | | | |
| 12 | 9010 | 9790 | (\$90,139.21) |
| Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance. | | | |
| 67 | 9010 | 9790 | (\$999,908.38) |
| Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance. | | | |
- PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**
- REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**
- RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**
- SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**
- UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**
- UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>