SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION
LEADERSHIP ■ COMMUNITY ■ SERVICE

# San Luis Obispo County Office of Education

## 2022-23 Unaudited Actuals


James J. Brescia, Ed.D
County Superintendent of Schools

Sheldon K. Smith, Ed.D
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION
LEADERSHIP ▪ COMMUNITY ▪ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

**TO:** James Brescia, Ed., County Superintendent of Schools

**FROM:** Sheldon Smith, E.D., Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services

**DATE:** October 6, 2023

**RE:** **2022-23 Unaudited Actuals & 2023-24 Adopted Budget Narrative**

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**BUDGET PRINCIPLES**

The San Luis Obispo County Office of Education's 2022-23 Unaudited Actuals and 2023-24 Adopted Budget Report are presented for the County Board of Educations' review and approval. The 2022-23 Unaudited Actuals reporting reflects financial activity that occurred from July 1, 2022 through June 30, 2023. There are no changes reflected to the 2023-24 Adopted Budget, except for the beginning and projected net ending balances.

## ALL FUNDS SUMMARY

The total **2022-23** Unaudited Actuals revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

| Form/Description | Beginning Balance | Revenues & Transfers In | Expenditures & Transfers Out | Ending Balance |
|---|---|---|---|---|
| Form 01-General Fund (includes Fund 02 SELPA) | 9,825,248 | 43,243,986 | 37,698,010 | 15,371,224 |
| Form 10-Special Education Pass-Through-Fund | 306,117 | 24,228,790 | 24,270,318 | 264,589 |
| Form 12-Child Development Fund | 2,290,825 | 3,769,154 | 3,393,040 | 2,666,940 |
| Form 13-Cafeteria Special Revenue Fund | 613 | 116,499 | 116,503 | 609 |
| Form 16-Forest Reserve Fund | - | 14,042 | 14,392 | (350) |
| Form 17-Special Reserve Fund | 405,950 | 8,314 | - | 414,264 |
| Form 20-Special Reserve Fund (Postemployment Benefits) | 1,692,098 | 621,738 | 284,204 | 2,029,632 |
| Form 35-County School Facilities Fund | - | 68,287 | - | 68,287 |
| Form 40-Special Reserve Fund (Capital Outlay Projects) | 112,770 | 451,539 | 23,740 | 540,569 |
| **Totals** | **14,633,622** | **72,522,350** | **65,800,208** | **21,355,765** |

SLOCOE's **unrestricted and restricted** reflect an overall increase of **$3,892,027** over estimated actual projections due to the following:

**UNRESTRICTED REVENUES:**

- LCFF Funding sources increased to reflect annual property tax revenues for both San Luis Obispo and Monterey County.
- Due to increased property taxes, the "Property Tax Transfer to Special Education was increased from Estimated Actual Projections, offsetting LCFF revenues
- Other State Revenues increased by $131,401 to reflect new ongoing Home-To-School Transportation funding. Other State Revenues were adjusted to reflect current funding,
- Leases and Rentals revenues increased to reflect annual contracts
- Interest increased by $195,892 to reflect current interest earned on "cash in treasury"
- Net decrease in investments subject to GASB 31 object 8662 in the amount of <$125,670>
- Interagency Revenues increased to reflect all current contracts
- All Other Fees and Contract Revenues decreased to reflect revenues received
- All Other Local Revenue increased to reflect donations and miscellaneous revenues

**RESTRICTED REVENUES:**

- Restricted Federal revenues for Special Education, Title I, Title II, Other NCLB funds, CTE, and Covid-19 funds decreased by <$5,466,024> due to unspent grant awards. These revenues will be recognized as carry-over in the **2023-24** First Interim Report
- Restricted State Revenues for Special Education, CTE, TUPE, Child Nutrition, and COVID-19 grants were decreased by <$1,298,390> to reflect current allocations and unspent grant awards. Carry-over funds will be recognized in the **2023-24** First Interim Report
- Community Redevelopment Funds increased $66,493
- Other Local Restricted Revenues were adjusted to reflect interagency and tuition contracts for Regional Special Education Programs, and other agency contracts.
- Contributions from unrestricted resources to SLOCOE unrestricted and restricted programs are as follows:
    - Alternative Education Programs:
        - Transportation $345,535
        - MOT $ 34,248
    - Communications and Media $279,583
    - Countywide Recruitment & Retention $500,000
    - Data Processing-SLOCOE $ 86,147
    - Future Board Actions-Retention Payment 23-24 $359,060
    - Routine Restricted Maintenance $432,843
    - SIPE Safety Grant Matching Funds $ 5,363
    - State Water Drops-Close Out $ 60,411
    - TUPE Discretionary Funds $ 15,238

**EXPENDITURES:**

- Certificated teaching salaries and benefits decreased due to attrition and vacant positions. Certificated Management salaries and benefits increased due to mid-year step and column changes
- Classified salaries and benefits increased due to vacant instructional positions filled and overtime based on program needs, and vacation pay-outs. Classified Support Salaries decreased due to vacant positions. Classified Management Salaries decreased due to one-time expenses for fiscal advisory services ending, and vacant positions
- Employee Benefits increased due to payroll changes and increased OPEB costs
- Materials and supply expenditures decreased to reflect unspent grant awards. 2022-23 carry-overs will be recognized in the **2023-24** First Interim report
- Sub-agreement, travel, dues, utilities, leases and repairs, other services, and communications all decreased. 2022-23 carry-over expenditure amounts will be reflected in the **2023-24** First Interim report
- Capital outlay expenditures increased to reflect work-in-progress for on-going facility projects, and increased equipment costs
- Object 7211, transfers of pass-through revenues decreased to reflect unspent grant awards. 2022-23 carry-overs will be recognized in the **2023-24** First Interim report
- Object 7299 decreased to reflect the booking of the 2022-23 excess property taxes in the amount of $5,563,124 based on final LCFF calculations
- Indirect Cost decreased <$592,511> in restricted programs due to decreased expenditures. This reduction in indirect costs also reduces the unrestricted fund balance by <$592,511>. Indirect Costs will be recognized for applicable 2022-23 carry-overs funds in the **2023-24** First Interim report
- Other outgo /transfers out from Fund 01 Unrestricted and Restricted are as follows:
  - Fund 12-Child Care Planning Council $ 22,573
  - Fund 13-Child Nutrition School Program $ 80,982
  - Fund 20-Post Employment Contingencies $600,000
  - Fund 40-1st Five Loan Repayment from RDA $ 60,000
  - Fund 40-Future Facility Projects $400,000

- Interfund Transfers into Fund 01 as follows:
  - From Fund 16 for Forest Reserve Revenues $ 2,159
  - From Fund 20 for 2022-23 OPEB Costs $185,409
  - From Fund 20 for 2021-22 OPEB Costs $ 98,796

**RESERVE FOR ECONOMIC UNCERTAINTIES**

The 2022-23 reserve for economic uncertainties is 4.20% and exceeds the statutory reserve level of three percent (3%). Fund 01 ending fund balance assignments totaling **$6,760,408.71** are as follows:

| Resource | Description | Amount |
|---|---|---|
| 0013 | Local Solutions | $ 188,644.21 |
| 0014 | Employee of the Year | $ 18,166.34 |
| 0015 | Countywide Education Incentives | $ 307,416.25 |
| 0101 | Future Board Actions | $ 359,060.00 |
| 0240 | COE Community School | $ 887,569.82 |
| 0241 | Juvenile Court School | $ 103,344.79 |
| 0244 | Alternative Education-CTE Disc Funds | $ 614.62 |
| 0424 | Data Processing (E-Payables) | $ 113,910.35 |
| 0660 | TUPE Disc Funds | $ 14,135.03 |
| 0704 | Educational Financial Incentive | $ 93,711.00 |
| 0822 | TIP/CASC | $ 414,750.81 |
| 0830 | COE LCAP Oversight | $ 293,011.12 |
| 0831 | Differentiated Assistance | $ 2,132,128.53 |
| 0911 | Ca CL School Teacher Credentialing | $ 54,659.30 |
| 1100 | Unrestricted Lottery | $ 8,566.93 |
| 0000 | Business Division Staffing Reserves | $ 100,000.00 |
| 0000 | Compensated Absences Payable | $ 370,719.61 |
| 0000 | Countywide Arts & Music | $ 100,000.00 |
| 0000 | Future Board Actions | $ 300,000.00 |
| 0000 | Future Fiscal Oversight | $ 100,000.00 |
| 0000 | Infrastructure Outage Expenditures | $ 500,000.00 |
| 0000 | Transportation Contribution-23-24 | $ 300,000.00 |
| | **TOTAL ASSIGNMENTS-FUND 01** | **$ 6,760,408.71** |

# OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund
This fund was developed to account for State and Federal sources of special education funds, and the distribution of those funds to the SLOCOE and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 12 – Child Development Fund
This fund supports the state preschool programs. The programs include 9 State Preschool classes at 6 locations, 2 universal preschool classes operated with funding from the San Luis Obispo County First 5 Commission, and 3 extended day programs which are funded with First 5 support.

Fund 13 – Cafeteria Development Fund
This fund is used to account separately for federal, state, and local resources to operate food service programs. The Cafeteria Special Revenue Fund 13 shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program.

Fund 16 – Forest Reserve Fund
This fund records revenue received from the federal government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries.

Fund 17 – Special Reserve Fund (Non-capital outlay)
This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by our office and the school districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap, and supports the reserve for economic uncertainty.

Fund 20 – Retiree Health Benefits Fund
This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the county office's significant post-retiree benefit liability. The County Office currently uses "pay as you go" financing to address this liability.

Fund 35 – County Schools Facilities Fund
This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.

Fund 40 – Special Reserve Fund (Capital Outlay)
This fund is for the purchase of capital equipment with a purchase price of at least $5,000 and an estimated useful life of more than three years. In 2010-11, the fund provided financing for the Paso Robles First 5 Early Education Center. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

**FINAL COMMENTS**
The 2022-23 Unaudited Actuals is an accurate representation of all recorded revenues and expenditures.

Summaries of 2022-23 Unaudited Actuals and 2023-24 Adopted Budget are as follows:

- **Attachment A:** Comparison between 2022-23 Estimated Actuals & Unaudited Actuals
- **Attachment B:** 2022-23 Unaudited Actuals & 2023-24 Budget Adoption MYP
- **Attachment C:** 2022-23 Unaudited Actuals LCFF Calculations

The SLOCOE staff is pleased to present this narrative and overview for your review and approval.

# San Luis Obispo County Office of Education

## Comparison Between 2022-23 Estimated Actuals Budget and Unaudited Actuals

| | 2022-23 Estimated Actuals Budget | | | 2022-23 Unaudited Actuals | | | Change | | | Percent | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted |
| **A. Revenues** | | | | | | | | | | | |
| 1) LCFF Sources | 15,417,399 | 337,463 | 15,754,862 | 15,566,551 | 337,912 | 15,904,463 | 149,152 | 449 | 149,601 | 0.97% | 0.13% |
| 2) Federal Revenue | - | 12,141,100 | 12,141,100 | - | 6,675,976 | 6,675,976 | - | (5,465,124) | <5,465,124> | 0.00% | -45.01% |
| 3) Other State Revenue | 1,914,864 | 6,452,660 | 8,367,524 | 2,032,712 | 5,154,270 | 7,186,982 | 117,848 | (1,298,390) | <1,180,542> | 6.15% | -20.12% |
| 4) Other Local Revenue | 3,841,691 | 7,690,638 | 11,532,329 | 3,720,292 | 9,469,910 | 13,190,202 | (121,399) | 1,779,272 | 1,657,873 | -3.16% | 23.14% |
| **5) TOTAL REVENUES** | **21,173,954** | **26,621,861** | **47,795,815** | **21,319,555** | **21,638,068** | **42,957,623** | **145,601** | **(4,983,793)** | **(4,838,192)** | | |
| **B. Expenditures** | | | | | | | | | | | |
| 1) Certificated Salaries | 1,790,709 | 4,335,163 | 6,125,872 | 1,684,772 | 4,429,166 | 6,113,939 | <105,937> | 94,003 | (11,933) | -5.92% | 2.17% |
| 2) Classified Salaries | 4,004,571 | 3,036,216 | 7,040,787 | 3,868,426 | 2,938,630 | 6,807,056 | (136,145) | (97,586) | (233,731) | -3.40% | -3.21% |
| 3) Employee Benefits | 2,472,519 | 3,579,476 | 6,051,995 | 2,523,305 | 3,646,095 | 6,169,400 | 50,786 | 66,619 | 117,405 | 2.05% | 1.86% |
| 4) Books and Supplies | 399,529 | 952,591 | 1,352,120 | 336,334 | 699,239 | 1,035,574 | <63,195> | (253,352) | (316,546) | -15.82% | -26.60% |
| 5) Services & Other Operating Expenses | 4,717,206 | 12,358,138 | 17,075,344 | 4,378,532 | 4,925,577 | 9,304,109 | (338,674) | (7,432,561) | (7,771,235) | -7.18% | -60.14% |
| 6) Capital Outlay | 59,997 | 997,916 | 1,057,913 | 109,441 | 1,086,300 | 1,195,741 | 49,444 | 88,384 | 137,828 | 82.41% | 8.86% |
| 7) Other Outgo | 5,682,370 | 1,125,113 | 6,807,483 | 5,563,124 | 583,159 | 6,146,283 | (119,246) | (541,954) | (661,200) | -2.10% | -48.17% |
| 8) Indirect Costs | <2,157,132> | 1,815,157 | <341,975> | <1,460,291> | 1,222,647 | <237,644> | 696,841 | (592,510) | 104,331 | -32.30% | -32.64% |
| 9 )Other Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% |
| **9) TOTAL EXPENDITURES** | **16,969,769** | **28,199,770** | **45,169,539** | **17,003,643** | **19,530,813** | **36,534,456** | **33,874** | **(8,668,957)** | **(8,635,083)** | | |
| C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9) | 4,204,186 | <1,577,910> | 2,626,276 | 4,315,911 | 2,107,255 | 6,423,167 | 111,726 | 3,685,164 | 3,796,891 | 2.66% | -233.55% |
| **D. Other Financing Sources/Uses** | | | | | | | | | | | |
| 1) Transfers In | 199,851 | - | 199,851 | 286,363 | - | 286,363 | 86,512 | - | 86,512 | 43.29% | 0.00% |
| 2) Transfers Out | <1,112,178> | <60,000> | <1,172,178> | <1,103,554> | <60,000> | <1,163,554> | 8,624 | - | 8,624 | -0.78% | 0.00% |
| 3) Contributions | <1,197,388> | 1,197,388 | - | <562,664> | 562,664 | 0 | 634,724 | <634,724> | - | -53.01% | -53.01% |
| 4) Total Finances & Uses | <2,109,715> | 1,137,388 | (972,327) | <1,379,855> | 502,664 | (877,191) | 729,860 | <634,724> | 8,624 | -34.60% | -55.81% |
| **E. Net Increase (Decrease) in Fund Balance** | **2,094,471** | **<440,522>** | **1,653,949** | **2,936,057** | **2,609,919** | **5,545,976** | **841,587** | **3,050,440** | **3,805,515** | | |
| **F. Fund Balance** | | | | | | | | | | | |
| 1) Beginning Fund Balance | 5,274,577 | 4,550,671 | 9,825,248 | 5,274,577 | 4,550,671 | 9,825,248 | 0 | 0 | 0 | 0.00% | 0.00% |
| **2) Ending Fund Balance** | **7,369,048** | **4,110,149** | **11,479,197** | **8,210,634** | **7,160,590** | **15,371,224** | **841,586** | **3,050,441** | **3,892,027** | **11.42%** | **74.22%** |
| 2a) Non Spendable | 25,525 | | 25,525 | 28,550 | | 28,550 | (3,025) | | (3,025) | | |
| Prepaid Expenditures | 188,671 | - | 188,671 | 200,111 | 885 | 200,996 | 11,440 | (885) | 10,555 | | |
| 2d) Other Assignments | 5,753,132 | - | 5,753,132 | 6,760,409 | - | 6,760,409 | 1,007,277 | | 1,007,277 | | |
| **2f) Reserves:** | | | | | | | - | | - | | |
| Fund 01 | 1,401,720 | | 1,401,720 | 1,221,564 | | 1,221,564 | (180,156) | | (180,156) | | |
| Fund 17 | 360,000 | | 360,000 | 360,000 | | 360,000 | - | | - | | |
| *Unassigned Fund Balance* | - | | | 0 | | | - | | | | |
| **Reserve Percent** | **3.80%** | | | **4.20%** | | | **0.394%** | | | | |

Attachment B

# Multi-Year Projection Summary 2022-23 Unaudited Actuals & 2023-24 Adopted Budget
## San Luis Obispo County Office of Education

| | 2022-23 Unaudited Actuals | | | 2023-24 Adopted Budget | | | 2024-25 Projected Budget | | | 2025-26 Projected Budget | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **A. Revenues** | | | | | | | | | | | | |
| 1) LCFF Sources | 15,566,551 | 337,912 | 15,904,463 | 15,319,051 | 328,765 | 15,647,816 | 14,828,359 | 328,765 | 15,157,124 | 14,836,437 | 328,765 | 15,165,202 |
| 2) Federal Revenue | - | 6,675,976 | 6,675,976 | - | 4,839,526 | 4,839,526 | - | 4,713,688 | 4,713,688 | - | 4,821,795 | 4,821,795 |
| 3) Other State Revenue | 2,032,712 | 5,154,270 | 7,186,982 | 46,349 | 4,013,656 | 4,060,005 | 48,175 | 4,334,254 | 4,382,429 | 49,760 | 4,464,831 | 4,514,591 |
| 4) Other Local Revenue | 3,720,292 | 9,469,910 | 13,190,202 | 3,503,866 | 8,012,530 | 11,516,396 | 3,428,725 | 8,191,517 | 11,620,242 | 3,545,455 | 8,378,354 | 11,923,809 |
| **5) TOTAL REVENUES** | **21,319,555** | **21,638,068** | **42,957,623** | **18,869,266** | **17,194,476** | **36,063,742** | **18,305,259** | **17,568,224** | **35,873,483** | **18,431,652** | **17,993,745** | **36,425,397** |
| **B. Expenditures** | | | | | | | | | | | | |
| 1) Certificated Salaries | 1,684,772 | 4,429,166 | 6,113,938 | 2,207,950 | 4,707,965 | 6,915,915 | 2,277,950 | 4,852,465 | 7,130,415 | 2,349,950 | 5,002,465 | 7,352,415 |
| 2) Classified Salaries | 3,868,426 | 2,938,630 | 6,807,056 | 4,546,973 | 3,011,367 | 7,558,340 | 4,686,973 | 3,101,867 | 7,788,840 | 4,831,973 | 3,194,867 | 8,026,840 |
| 3) Employee Benefits | 2,523,305 | 3,646,095 | 6,169,400 | 2,956,003 | 3,900,983 | 6,856,986 | 3,080,000 | 4,008,840 | 7,088,840 | 3,205,000 | 4,123,555 | 7,328,555 |
| 4) Books and Supplies | 336,334 | 699,239 | 1,035,573 | 299,609 | 577,450 | 877,059 | 306,000 | 517,894 | 823,894 | 315,000 | 531,566 | 846,566 |
| 5) Services & Other Operating Expenses | 4,378,532 | 4,925,577 | 9,304,109 | 2,055,080 | 4,661,814 | 6,716,894 | 2,130,000 | 4,511,173 | 6,641,173 | 2,200,000 | 4,577,578 | 6,777,578 |
| 6) Capital Outlay | 109,441 | 1,086,300 | 1,195,741 | 6,000 | 143,272 | 149,272 | 10,000 | 150,000 | 160,000 | 10,000 | 150,000 | 160,000 |
| 7) Other Outgo | 5,563,124 | 583,159 | 6,146,283 | 5,030,265 | 392,087 | 5,422,352 | 4,804,503 | 392,087 | 5,196,590 | 4,516,614 | 392,087 | 4,908,701 |
| 8) Indirect Costs | <1,460,291> | 1,222,647 | (237,644) | <1,529,236> | 1,297,937 | (231,299) | <1,529,236> | 1,274,723 | <254,513> | <1,526,236> | 1,274,723 | <251,513> |
| **9 )Other Adjustments** | - | - | - | - | - | - | | | - | | | - |
| **9) TOTAL EXPENDITURES** | **17,003,643** | **19,530,813** | **36,534,456** | **15,572,644** | **18,692,875** | **34,265,519** | **15,766,190** | **18,809,049** | **34,575,239** | **15,902,301** | **19,246,841** | **35,149,142** |
| C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9) | 4,315,912 | 2,107,255 | 6,423,167 | 3,296,622 | <1,498,399> | 1,798,223 | 2,539,069 | <1,240,825> | 1,298,244 | 2,529,351 | <1,253,096> | 1,276,255 |
| **D. Other Financing Sources/Uses** | | | | | | - | | | | | | |
| 1) Transfers In | 286,363 | - | 286,363 | 110,000 | - | 110,000 | 110,000 | | 110,000 | 110,000 | | 110,000 |
| 2) Transfers Out | <1,103,554> | <60,000> | <1,163,554> | <1,104,937> | <60,000> | <1,164,937> | <1,104,937> | <60,000> | <1,164,937> | <1,104,937> | <60,000> | <1,164,937> |
| 3) Contributions | <562,664> | 562,664 | - | <1,545,754> | 1,545,754 | - | <1,115,775> | 1,115,775 | - | <1,115,775> | 1,115,775 | - |
| 4) Total Finances & Uses | <1,379,855> | 502,664 | <877,191> | <2,540,691> | 1,485,754 | (1,054,937) | <2,110,712> | 1,055,775 | <1,054,937> | <2,110,712> | 1,055,775 | <1,054,937> |
| **E. Net Increase (Decrease) in Fund Balance** | **2,936,057** | **2,609,919** | **5,545,976** | 755,931 | **<12,645>** | **743,286** | **428,357** | **<185,050>** | **243,307** | **418,639** | **<197,321>** | **221,318** |
| **F. Fund Balance** | | | | | | | | | | | | |
| 1) Beginning Fund Balance | 5,274,577 | 4,550,671 | 9,825,248 | 8,210,634 | 7,160,590 | 15,371,224 | 8,966,565 | 7,147,946 | 16,114,511 | 9,394,922 | 6,962,896 | 16,357,818 |
| **2) Ending Fund Balance** | 8,210,634 | 7,160,590 | 15,371,224 | 8,966,565 | 7,147,946 | 16,114,511 | 9,394,922 | 6,962,896 | 16,357,818 | 9,813,561 | 6,765,575 | 16,579,136 |
| 2a) Non Spendable | 28,550 | | 28,550 | 25,525 | | 25,525 | 25,525 | | 25,525 | 25,525 | | 25,525 |
| Prepaid Expenditures | 200,111 | | 200,111 | 200,111 | | 200,111 | 200,111 | | 200,111 | 200,111 | | 200,111 |
| 2d) Assigned: All Other Assignments: * | 6,760,409 | - | 6,760,409 | 7,447,096 | | 7,447,096 | 7,997,111 | | 7,997,111 | 8,353,023 | | 8,353,023 |
| **2f) Reserves:** | | | - | | | | | | | | | |
| Fund 01 | 1,221,564 | - | 1,221,564 | 1,293,833 | | 1,293,833 | 1,172,175 | | 1,172,175 | 1,234,902 | | 1,234,902 |
| Fund 17 | 360,000 | | 360,000 | 360,000 | | 360,000 | 360,000 | | 360,000 | 360,000 | | 360,000 |
| *Unassigned Unrestricted Fund Balance* | 0 | - | | 0 | | | 0 | | | 0 | | |
| **Reserve Percent** | 4.20% | | | 4.67% | | | 4.29% | | | 4.39% | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| ***Infrastructure Outage** | **$** | **500,000** | ***Infrastructure Outage-23-24** | **$** | **500,000** | ***Infrastructure Outage-23-24** | **$** | **500,000** |
| **Increased Fiscal Oversight** | **$** | **41,475** | **Increased Fiscal Oversight** | **$** | **41,475** | **Increased Fiscal Oversight** | **$** | **41,475** |
| **Increased Reserves** | **$** | **100,000** | **Increased Reserves from 23-24** | **$** | **100,000** | **Increased Reserves from 23-24** | **$** | **100,000** |

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 | 2.70% |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 | $4,665,441.52 |
| | Adjusted Appropriations Limit | $29,275,476.23 |
| | Appropriations Subject to Limit | $29,275,476.23 |
| | 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 | 8.92% |
| | Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval. | |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

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

Signed: ______________________ Date: ______________

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:

Melissa Abbey
Name

Director, Fiscal Services
Title

805-474-7212
Telephone

mabbey@slocoe.org
E-mail Address

| | | | |
|---|---|---|---|
| **Enter County Code :** | 40 | **Countywide ADA :** | **30,035.19** |
| **County Name :** | **SAN LUIS OBISPO** | **Districts :** | **10** |
| | | | **6.56%** |

**2022-23 YEAR END CLOSE WITH PANNUAL ADA**

**LCFF Grant Section FOR FISCAL YEAR 2022-23**

**County Operations Grant**

**ADA Section**

| ADA Ranges | | | Rate | Countywide ADA | | Funding | Totals | | |
|---|---|---|---|---|---|---|---|---|---|
| 0 | 30,000 | $ | 100.92 | 30,000.00 | $ | 3,027,600 | | **22/23 YEAR END** | |
| 30,000 | 60,000 | $ | 88.64 | 35.19 | $ | 3,119 | | | |
| 60,000 | 140,000 | $ | 76.35 | - | $ | - | | | |
| 140,000 | "+" | $ | 64.06 | - | $ | - | | | |
| | | | | | | | $ 3,030,719 | | |
| **District Section** | | $ | 320,797.00 | 10 districts | | | $ 3,207,970 | | |
| **Base Section** | | $ | 805,906.00 | | | | $ 805,906 | | |
| ***County Operations Grant Total*** | | | | | | | $ 7,044,595 | [A] | 134,550 |
| | | | | | | | | CT#231622 | |

**Pupil Driven Grants -**

| Grant Type | | Rate | Program ADA | | Funding | Totals |
|---|---|---|---|---|---|---|
| * **Community School Grant** | | | | | | |
| Base Grant | $ | 13,782.94 | **45.28** | $ | 624,092 | |
| Supplemental (35%) | $ | 4,824.03 | | | | |
| Estimated ELL / FRM % | | **90.69%** | 41.06 | $ | 198,096 | |
| Concentration | | **40.6900%** | 18.42 | $ | 88,880 | |
| | | | | | | $ 911,068 |
| * **Court School Grant** | | | | | | |
| Base Grant | $ | 13,782.94 | **15.89** | $ | 219,011 | |
| Supplemental (35%) | $ | 4,824.03 | | | | |
| Estimated ELL / FRM % | | 100.00% | 15.89 | $ | 76,654 | |
| Concentration | | 50.00% | 7.95 | $ | 38,327 | |
| | | | | | | $ 333,992 |
| ***Pupil Driven Grants Total*** | | | | | | **$ 1,245,059** [B] |

| | | |
|---|---|---|
| **Total Base** | **$** | **843,102** |
| **Total Supplement** | **$** | **274,750** |
| **Total Concentrati** | **$** | **127,207** |

**NOTE: 22/23 ALT ED grants were closed before J-13 A approved. Prior adjustment will be posted when approved**

**Other Adjustments**

| | | | | |
|---|---|---|---|---|
| Home to School Transportation | $ | - | | [C] |
| TIIG | $ | - | | [D] |
| ***Adustments*** | | | $ - | [E] = [C + D] |
| ***Subtotal Local Control Funding Formula Grant Target*** | | | **$ 8,283,941** | **[F] = [A + B + E]** |

**2013-14 Revenue Limit**

| | | | | |
|---|---|---|---|---|
| Subtotal Local Control Funding Formula Grant Target | $ | 8,283,941 | | [F] |
| Total Base Grant | $ | 5,570,827 | | [G] |
| Gap from Current to LCFF target | $ | 2,713,114 | | [H] = [F - G] or 0 |
| Gap Funding Percentage | | 100.00% | | [I] |
| 14-15 Gap Funding | | | $ 2,713,114 | [J] = [H x I] |
| Total Base Grant | | | $ 5,570,827 | [G] |
| *2014-15 revenue projection* | | | **$ 8,283,941** | **[K] = [J + G]** |

**Adjustments for Guarantee Minimum State Aid**

| | | | | |
|---|---|---|---|---|
| Excess Property Taxes | | | $ (5,424,057) | [L] |
| Guaranteed State Aid | | | | |
| total categorical hold harmless | $ | 816,785 | | |
| Less: ROP paid with taxes | $ | - | | |
| H-to-S Transportation | $ | - | | |
| TIIG | $ | - | | |
| Guaranteed Minimum State Aid | | | $ 816,785 | [P] |
| ***Add-On to Guarantee Minimum State Aid*** | | | $ 816,785 | [Q] = [P - O] or 0 |
| ***Additional State Aid for COE Funded on LCFF Target*** | | | | |
| Current Year Allowance **$ 22,203.00** | | 10 districts | $ 222,030 | |
| Current Year EC 2575.1 Minimum Allowance | | | $ 94,999 | |
| Total State Aid EC 2575.1 (greater of line 65 or 66) | | | $ 222,030 | |
| State Aid Pursuant to EC 2575.2-Differentiated Assistance | | | $ 800,000 | |
| **Total LCFF STATE AID** | | | $ 1,838,815 | |
| **Estimated LCFF Funding** | | | **$ 10,122,756** | **[R] = [K + Q]** |

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



| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 15,566,551.27 | 337,912.00 | 15,904,463.27 | 15,319,051.00 | 328,765.00 | 15,647,816.00 | -1.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 6,675,975.52 | 6,675,975.52 | 0.00 | 4,839,526.00 | 4,839,526.00 | -27.5% |
| 3) Other State Revenue | | 8300-8599 | 2,032,711.63 | 5,154,270.32 | 7,186,981.95 | 46,349.00 | 4,013,655.53 | 4,060,004.53 | -43.5% |
| 4) Other Local Revenue | | 8600-8799 | 3,720,291.72 | 9,469,910.40 | 13,190,202.12 | 3,503,866.00 | 8,012,529.72 | 11,516,395.72 | -12.7% |
| 5) TOTAL, REVENUES | | | 21,319,554.62 | 21,638,068.24 | 42,957,622.86 | 18,869,266.00 | 17,194,476.25 | 36,063,742.25 | -16.0% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,684,772.40 | 4,429,166.29 | 6,113,938.69 | 2,207,950.00 | 4,707,965.23 | 6,915,915.23 | 13.1% |
| 2) Classified Salaries | | 2000-2999 | 3,868,425.55 | 2,938,630.03 | 6,807,055.58 | 4,546,973.00 | 3,011,366.52 | 7,558,339.52 | 11.0% |
| 3) Employee Benefits | | 3000-3999 | 2,523,305.17 | 3,646,094.78 | 6,169,399.95 | 2,956,003.00 | 3,900,983.28 | 6,856,986.28 | 11.1% |
| 4) Books and Supplies | | 4000-4999 | 336,334.34 | 699,239.30 | 1,035,573.64 | 299,609.00 | 577,450.00 | 877,059.00 | -15.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,378,531.72 | 4,925,576.92 | 9,304,108.64 | 2,055,080.00 | 4,661,813.77 | 6,716,893.77 | -27.8% |
| 6) Capital Outlay | | 6000-6999 | 109,440.96 | 1,086,299.76 | 1,195,740.72 | 6,000.00 | 143,272.00 | 149,272.00 | -87.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 5,563,124.00 | 583,158.77 | 6,146,282.77 | 5,030,265.00 | 392,087.00 | 5,422,352.00 | -11.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,460,291.09) | 1,222,646.97 | (237,644.12) | (1,529,236.00) | 1,297,937.00 | (231,299.00) | -2.7% |
| 9) TOTAL, EXPENDITURES | | | 17,003,643.05 | 19,530,812.82 | 36,534,455.87 | 15,572,644.00 | 18,692,874.80 | 34,265,518.80 | -6.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 4,315,911.57 | 2,107,255.42 | 6,423,166.99 | 3,296,622.00 | (1,498,398.55) | 1,798,223.45 | -72.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 286,363.33 | 0.00 | 286,363.33 | 110,000.00 | 0.00 | 110,000.00 | -61.6% |
| b) Transfers Out | | 7600-7629 | 1,103,554.21 | 60,000.00 | 1,163,554.21 | 1,104,937.00 | 60,000.00 | 1,164,937.00 | 0.1% |
| 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 | (562,663.98) | 562,663.98 | 0.00 | (1,545,754.00) | 1,545,754.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,379,854.86) | 502,663.98 | (877,190.88) | (2,540,691.00) | 1,485,754.00 | (1,054,937.00) | 20.3% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,936,056.71 | 2,609,919.40 | 5,545,976.11 | 755,931.00 | (12,644.55) | 743,286.45 | -86.6% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 8,210,633.90 | 7,160,590.48 | 15,371,224.38 | 56.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| c) As of July 1 - Audited (F1a + F1b) | | | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 8,210,633.90 | 7,160,590.48 | 15,371,224.38 | 56.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 8,210,633.90 | 7,160,590.48 | 15,371,224.38 | 56.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,210,633.90 | 7,160,590.48 | 15,371,224.38 | 8,966,564.90 | 7,147,945.93 | 16,114,510.83 | 4.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 28,550.00 | 0.00 | 28,550.00 | 28,550.00 | 0.00 | 28,550.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 200,110.78 | 885.00 | 200,995.78 | 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 | 7,159,705.48 | 7,159,705.48 | 0.00 | 7,338,992.72 | 7,338,992.72 | 2.5% |
| 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 | 6,760,408.71 | 0.00 | 6,760,408.71 | 7,781,431.47 | 0.00 | 7,781,431.47 | 15.1% |
| 0013-LOCAL SOLUTIONS MINI GRANT | 0000 | 9780 | 188,644.21 | | 188,644.21 | | | 0.00 | |
| 0014-EMPLOYEE OF THE YEAR | 0000 | 9780 | 18,166.34 | | 18,166.34 | | | 0.00 | |
| 0015-COUNTYWIDE EDUCATION INCENTIVE | 0000 | 9780 | 307,416.25 | | 307,416.25 | | | 0.00 | |
| 0101-FUTURE BOARD ACTIONS | 0000 | 9780 | 359,060.00 | | 359,060.00 | | | 0.00 | |
| 0240-COMMUNITY SCHOOLS-COE | 0000 | 9780 | 887,569.82 | | 887,569.82 | | | 0.00 | |
| 0241-JUVENILE COURT SCHOOLS-COE | 0000 | 9780 | 103,344.79 | | 103,344.79 | | | 0.00 | |
| 0244-ALTERNATIVE ED CTE DISC FUND | 0000 | 9780 | 614.62 | | 614.62 | | | 0.00 | |
| 0424-DISTRICT SUPPORT DATA PROCESSING | 0000 | 9780 | 113,910.35 | | 113,910.35 | | | 0.00 | |
| 0660-TUPE DISCRETIONARY FUNDS | 0000 | 9780 | 14,135.03 | | 14,135.03 | | | 0.00 | |
| 0704-EDUCATION FINANCIAL INCENTIVE PROG | 0000 | 9780 | 93,711.00 | | 93,711.00 | | | 0.00 | |
| 0822-TIP/CASC | 0000 | 9780 | 414,750.81 | | 414,750.81 | | | 0.00 | |
| 0830-COE LCAP OVERSIGHT | 0000 | 9780 | 293,011.12 | | 293,011.12 | | | 0.00 | |
| 0831-DIFFERENTIATED ASSISTANCE | 0000 | 9780 | 2,132,128.53 | | 2,132,128.53 | | | 0.00 | |
| 0911-CA CL SCH TEACHER CREDENTIAL PROG | 0000 | 9780 | 54,659.30 | | 54,659.30 | | | 0.00 | |
| COMPENSATED ABSENCES AS OF 06/30/23 | 0000 | 9780 | 370,719.61 | | 370,719.61 | | | 0.00 | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| FISCAL OVERSIGHT RESERVES | 0000 | 9780 | 100,000.00 | | 100,000.00 | | | 0.00 | |
| BUSINESS DIVISION STAFFING RESERVES | 0000 | 9780 | 100,000.00 | | 100,000.00 | | | 0.00 | |
| TRANSPORTATION HOME TO SCHOOL CONTRIBUTION 23-24 | 0000 | 9780 | 300,000.00 | | 300,000.00 | | | 0.00 | |
| INFRASTRUCTURE OUTAGE EXPENSES | 0000 | 9780 | 500,000.00 | | 500,000.00 | | | 0.00 | |
| COUNTYWIDE ARTS & MUSIC | 0000 | 9780 | 100,000.00 | | 100,000.00 | | | 0.00 | |
| FUTURE BOARD ACTIONS | 0000 | 9780 | 300,000.00 | | 300,000.00 | | | 0.00 | |
| 1100-LOTTERY | 1100 | 9780 | 8,566.93 | | 8,566.93 | | | 0.00 | |
| 0006-BILL OUTS | 0000 | 9780 | | | 0.00 | 18,022.76 | | 18,022.76 | |
| 0013-LOCAL SOLUTIONS MINI GRANT | 0000 | 9780 | | | 0.00 | 188,644.21 | | 188,644.21 | |
| 0014-EMPLOYEE OF THE YEAR | 0000 | 9780 | | | 0.00 | 18,166.34 | | 18,166.34 | |
| 0015-COUNTYWIDE EDUCATION INCENTIVE | 0000 | 9780 | | | 0.00 | 307,416.25 | | 307,416.25 | |
| 0240-COMMUNITY SCHOOLS-COE | 0000 | 9780 | | | 0.00 | 887,569.82 | | 887,569.82 | |
| 0241-JUVENILE COURT SCHOOL-COE | 0000 | 9780 | | | 0.00 | 103,344.79 | | 103,344.79 | |
| 0244-ALT ED CTE DISCRETIONARY FUNDS | 0000 | 9780 | | | 0.00 | 614.62 | | 614.62 | |
| 0424-DISTRICT SUPPORT DATA PROCESSING | 0000 | 9780 | | | 0.00 | 113,910.35 | | 113,910.35 | |
| 0660-TUPE DISCRETIONARY FUNDS | 0000 | 9780 | | | 0.00 | 14,135.03 | | 14,135.03 | |
| 0704-EDUCATIONAL INCENTIVE PROGRAM | 0000 | 9780 | | | 0.00 | 96,711.00 | | 96,711.00 | |
| 0822-TIP/CASC | 0000 | 9780 | | | 0.00 | 414,750.81 | | 414,750.81 | |
| 0830-COE LCAP OVERSIGHT | 0000 | 9780 | | | 0.00 | 293,011.12 | | 293,011.12 | |
| 0831-DIFFERENTIATED ASSISTANCE | 0000 | 9780 | | | 0.00 | 2,132,128.53 | | 2,132,128.53 | |
| 0911-CA CL SCH TCHR CREDENTIAL PROGRAM | 0000 | 9780 | | | 0.00 | 54,659.30 | | 54,659.30 | |
| INFRASTRUCTURE OUTAGE | 0000 | 9780 | | | 0.00 | 500,000.00 | | 500,000.00 | |
| ONE-TIME SOLAR EXPENSE | 0000 | 9780 | | | 0.00 | 600,000.00 | | 600,000.00 | |
| 0101-FUTURE BOARD ACTIONS | 0000 | 9780 | | | 0.00 | 359,060.00 | | 359,060.00 | |
| COMPENSATED ABSENCES | 0000 | 9780 | | | 0.00 | 370,719.61 | | 370,719.61 | |
| TRANSPORTATION HOME-TO-SCHOOL CONTRIBUTION | 0000 | 9780 | | | 0.00 | 300,000.00 | | 300,000.00 | |
| COUNTYWIDE ARTS AND MUSIC | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |
| FISCAL OVERSIGHT RESERVES | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |
| FUTURE BOARD ACTIONS 22-23 & 23-24 | 0000 | 9780 | | | 0.00 | 700,000.00 | | 700,000.00 | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| BUSINESS DIVISION STAFFING RESERVES | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |
| 1100-LOTTERY | 1100 | 9780 | | | 0.00 | 8,566.93 | | 8,566.93 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,221,564.41 | 0.00 | 1,221,564.41 | 1,156,583.43 | 0.00 | 1,156,583.43 | -5.3% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | (191,046.79) | (191,046.79) | New |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 15,348,029.98 | 3,391,791.84 | 18,739,821.82 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (529,852.00) | 0.00 | (529,852.00) | | | | |
| b) in Banks | | 9120 | 2,101.49 | 0.00 | 2,101.49 | | | | |
| c) in Revolving Cash Account | | 9130 | 28,550.00 | 0.00 | 28,550.00 | | | | |
| 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 | 1,637,164.03 | 7,176,244.48 | 8,813,408.51 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 2,915.54 | 0.00 | 2,915.54 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 200,110.78 | 885.00 | 200,995.78 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 16,689,019.82 | 10,568,921.32 | 27,257,941.14 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 8,478,385.91 | 2,494,378.95 | 10,972,764.86 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 913,951.89 | 913,951.89 | | | | |
| 6) TOTAL, LIABILITIES | | | 8,478,385.91 | 3,408,330.84 | 11,886,716.75 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | 2022-23 Unaudited Actuals Restricted (B) | 2022-23 Unaudited Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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) | | | 8,210,633.91 | 7,160,590.48 | 15,371,224.39 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,838,819.00 | 0.00 | 1,838,819.00 | 1,753,025.00 | 0.00 | 1,753,025.00 | -4.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 14,020.00 | 0.00 | 14,020.00 | 9,378.00 | 0.00 | 9,378.00 | -33.1% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 138,942.32 | 0.00 | 138,942.32 | 138,942.00 | 0.00 | 138,942.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 26,465,249.00 | 0.00 | 26,465,249.00 | 26,360,461.00 | 0.00 | 26,360,461.00 | -0.4% |
| Unsecured Roll Taxes | | 8042 | 893,138.73 | 0.00 | 893,138.73 | 979,828.00 | 0.00 | 979,828.00 | 9.7% |
| Prior Years' Taxes | | 8043 | (47,856.66) | 0.00 | (47,856.66) | (36,481.00) | 0.00 | (36,481.00) | -23.8% |
| Supplemental Taxes | | 8044 | 855,748.88 | 0.00 | 855,748.88 | 568,428.00 | 0.00 | 568,428.00 | -33.6% |
| 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 | 366,916.00 | 0.00 | 366,916.00 | 332,577.00 | 0.00 | 332,577.00 | -9.4% |
| 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 Sups. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 30,524,977.27 | 0.00 | 30,524,977.27 | 30,106,158.00 | 0.00 | 30,106,158.00 | -1.4% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (14,958,426.00) | 337,912.00 | (14,620,514.00) | (14,787,107.00) | 328,765.00 | (14,458,342.00) | -1.1% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | 2022-23 Unaudited Actuals Restricted (B) | 2022-23 Unaudited Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 15,566,551.27 | 337,912.00 | 15,904,463.27 | 15,319,051.00 | 328,765.00 | 15,647,816.00 | -1.6% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 44,183.53 | 44,183.53 | 0.00 | 50,598.00 | 50,598.00 | 14.5% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 608,133.34 | 608,133.34 | 0.00 | 117,759.00 | 117,759.00 | -80.6% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 611,788.71 | 611,788.71 | 0.00 | 392,087.00 | 392,087.00 | -35.9% |
| Title I, Part A, Basic | 3010 | 8290 | | 264,364.54 | 264,364.54 | | 275,317.00 | 275,317.00 | 4.1% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 113,890.97 | 113,890.97 | | 84,383.00 | 84,383.00 | -25.9% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 10,913.84 | 10,913.84 | | 10,502.00 | 10,502.00 | -3.8% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | 2,098,794.58 | 2,098,794.58 | | 2,278,393.00 | 2,278,393.00 | 8.6% |
| 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 | 2,923,906.01 | 2,923,906.01 | 0.00 | 1,630,487.00 | 1,630,487.00 | -44.2% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 6,675,975.52 | 6,675,975.52 | 0.00 | 4,839,526.00 | 4,839,526.00 | -27.5% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 1,522,693.50 | 1,522,693.50 | | 1,432,792.00 | 1,432,792.00 | -5.9% |
| Prior Years | 6500 | 8319 | | (436.00) | (436.00) | | 0.00 | 0.00 | -100.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 628,269.00 | 628,269.00 | 0.00 | 628,269.00 | 628,269.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | 2022-23 Unaudited Actuals Restricted (B) | 2022-23 Unaudited Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 104,342.00 | 104,342.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mandated Costs Reimbursements | | 8550 | 38,823.00 | 0.00 | 38,823.00 | 40,000.00 | 0.00 | 40,000.00 | 3.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,243.38 | 2,138.47 | 4,381.85 | 4,849.00 | 0.00 | 4,849.00 | 10.7% |
| 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% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | 443,367.00 | 443,367.00 | | 362,211.00 | 362,211.00 | -18.3% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 102,387.30 | 102,387.30 | | 22,508.00 | 22,508.00 | -78.0% |
| 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 | 1,991,645.25 | 2,351,509.05 | 4,343,154.30 | 1,500.00 | 1,567,875.53 | 1,569,375.53 | -63.9% |
| TOTAL, OTHER STATE REVENUE | | | 2,032,711.63 | 5,154,270.32 | 7,186,981.95 | 46,349.00 | 4,013,655.53 | 4,060,004.53 | -43.5% |
| **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 | 610,473.14 | 610,473.14 | 726,588.00 | 0.00 | 726,588.00 | 19.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | 2022-23 Unaudited Actuals Restricted (B) | 2022-23 Unaudited Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 618.80 | 618.80 | 0.00 | 0.00 | 0.00 | -100.0% |
| Leases and Rentals | | 8650 | 336,653.12 | 165,694.38 | 502,347.50 | 336,180.00 | 44,531.00 | 380,711.00 | -24.2% |
| Interest | | 8660 | 336,372.00 | 58,244.52 | 394,616.52 | 75,000.00 | 5,000.00 | 80,000.00 | -79.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (125,670.00) | 0.00 | (125,670.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 1,420,864.09 | 3,467,168.38 | 4,888,032.47 | 915,586.00 | 2,880,369.00 | 3,795,955.00 | -22.3% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 1,329,382.60 | 602,584.91 | 1,931,967.51 | 1,266,712.00 | 406,466.00 | 1,673,178.00 | -13.4% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 422,689.91 | 395,475.27 | 818,165.18 | 183,800.00 | 201,130.72 | 384,930.72 | -53.0% |
| Tuition | | 8710 | 0.00 | 4,169,651.00 | 4,169,651.00 | 0.00 | 4,475,033.00 | 4,475,033.00 | 7.3% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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 | | | 3,720,291.72 | 9,469,910.40 | 13,190,202.12 | 3,503,866.00 | 8,012,529.72 | 11,516,395.72 | -12.7% |
| TOTAL, REVENUES | | | 21,319,554.62 | 21,638,068.24 | 42,957,622.86 | 18,869,266.00 | 17,194,476.25 | 36,063,742.25 | -16.0% |
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 260,366.13 | 1,999,805.95 | 2,260,172.08 | 446,573.00 | 2,187,334.00 | 2,633,907.00 | 16.5% |
| Certificated Pupil Support Salaries | | 1200 | 166,904.49 | 250,314.90 | 417,219.39 | 177,363.00 | 251,234.00 | 428,597.00 | 2.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,200,299.20 | 1,477,743.15 | 2,678,042.35 | 1,472,491.00 | 1,432,946.00 | 2,905,437.00 | 8.5% |
| Other Certificated Salaries | | 1900 | 57,202.58 | 701,302.29 | 758,504.87 | 111,523.00 | 836,451.23 | 947,974.23 | 25.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,684,772.40 | 4,429,166.29 | 6,113,938.69 | 2,207,950.00 | 4,707,965.23 | 6,915,915.23 | 13.1% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,099.91 | 683,277.07 | 686,376.98 | 11,402.00 | 699,258.00 | 710,660.00 | 3.5% |
| Classified Support Salaries | | 2200 | 267,564.16 | 185,064.07 | 452,628.23 | 400,885.00 | 284,546.00 | 685,431.00 | 51.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,379,394.16 | 599,769.65 | 1,979,163.81 | 1,383,012.00 | 647,147.93 | 2,030,159.93 | 2.6% |
| Clerical, Technical and Office Salaries | | 2400 | 1,952,990.48 | 523,476.47 | 2,476,466.95 | 2,478,688.00 | 379,839.32 | 2,858,527.32 | 15.4% |
| Other Classified Salaries | | 2900 | 265,376.84 | 947,042.77 | 1,212,419.61 | 272,986.00 | 1,000,575.27 | 1,273,561.27 | 5.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,868,425.55 | 2,938,630.03 | 6,807,055.58 | 4,546,973.00 | 3,011,366.52 | 7,558,339.52 | 11.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 272,191.71 | 1,281,224.04 | 1,553,415.75 | 527,767.00 | 1,391,936.55 | 1,919,703.55 | 23.6% |
| PERS | | 3201-3202 | 951,094.02 | 641,669.74 | 1,592,763.76 | 1,064,592.00 | 749,341.14 | 1,813,933.14 | 13.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 77,116.68 | 104,819.14 | 181,935.82 | 98,290.00 | 117,868.23 | 216,158.23 | 18.8% |
| Health and Welfare Benefits | | 3401-3402 | 638,960.40 | 893,292.40 | 1,532,252.80 | 882,949.00 | 969,779.36 | 1,852,728.36 | 20.9% |
| Unemployment Insurance | | 3501-3502 | 27,126.70 | 34,290.87 | 61,417.57 | 33,797.00 | 37,012.23 | 70,809.23 | 15.3% |
| Workers' Compensation | | 3601-3602 | 242,595.06 | 321,100.76 | 563,695.82 | 270,347.00 | 300,243.77 | 570,590.77 | 1.2% |
| OPEB, Allocated | | 3701-3702 | 314,220.60 | 369,697.83 | 683,918.43 | 78,261.00 | 334,802.00 | 413,063.00 | -39.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,523,305.17 | 3,646,094.78 | 6,169,399.95 | 2,956,003.00 | 3,900,983.28 | 6,856,986.28 | 11.1% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 107,307.22 | 107,307.22 | 0.00 | 105,330.00 | 105,330.00 | -1.8% |
| Books and Other Reference Materials | | 4200 | 0.00 | 5.00 | 5.00 | 0.00 | 1,800.00 | 1,800.00 | 35,900.0% |
| Materials and Supplies | | 4300 | 282,731.83 | 398,164.73 | 680,896.56 | 277,359.00 | 449,040.00 | 726,399.00 | 6.7% |
| Noncapitalized Equipment | | 4400 | 53,602.51 | 193,762.35 | 247,364.86 | 22,250.00 | 21,280.00 | 43,530.00 | -82.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 336,334.34 | 699,239.30 | 1,035,573.64 | 299,609.00 | 577,450.00 | 877,059.00 | -15.3% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 1,533,170.17 | 1,533,170.17 | 0.00 | 1,375,799.00 | 1,375,799.00 | -10.3% |
| Travel and Conferences | | 5200 | 122,754.36 | 234,546.53 | 357,300.89 | 157,458.00 | 224,758.00 | 382,216.00 | 7.0% |
| Dues and Memberships | | 5300 | 71,366.19 | 28,017.80 | 99,383.99 | 79,275.00 | 60,785.00 | 140,060.00 | 40.9% |
| Insurance | | 5400 - 5450 | 93,541.13 | 1,739.49 | 95,280.62 | 89,650.00 | 2,582.00 | 92,232.00 | -3.2% |
| Operations and Housekeeping Services | | 5500 | 399,562.09 | 1,082.44 | 400,644.53 | 356,196.00 | 1,100.00 | 357,296.00 | -10.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 385,586.67 | 239,105.30 | 624,691.97 | 193,150.00 | 180,414.00 | 373,564.00 | -40.2% |
| Transfers of Direct Costs | | 5710 | (149,371.05) | 149,371.05 | 0.00 | (185,355.00) | 185,355.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (15,336.04) | 0.00 | (15,336.04) | (13,651.00) | 0.00 | (13,651.00) | -11.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,389,484.34 | 2,692,520.73 | 6,082,005.07 | 1,292,257.00 | 2,578,425.77 | 3,870,682.77 | -36.4% |
| Communications | | 5900 | 80,944.03 | 46,023.41 | 126,967.44 | 86,100.00 | 52,595.00 | 138,695.00 | 9.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,378,531.72 | 4,925,576.92 | 9,304,108.64 | 2,055,080.00 | 4,661,813.77 | 6,716,893.77 | -27.8% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 24,119.00 | 24,119.00 | 0.00 | 20,000.00 | 20,000.00 | -17.1% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 404,644.20 | 404,644.20 | 0.00 | 110,000.00 | 110,000.00 | -72.8% |
| 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 | 104,498.25 | 657,536.56 | 762,034.81 | 6,000.00 | 5,000.00 | 11,000.00 | -98.6% |
| Equipment Replacement | | 6500 | 4,942.71 | 0.00 | 4,942.71 | 0.00 | 8,272.00 | 8,272.00 | 67.4% |
| 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 | | | 109,440.96 | 1,086,299.76 | 1,195,740.72 | 6,000.00 | 143,272.00 | 149,272.00 | -87.5% |
| **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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| To Districts or Charter Schools | | 7211 | 0.00 | 611,788.71 | 611,788.71 | 0.00 | 392,087.00 | 392,087.00 | -35.9% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 5,563,124.00 | (28,629.94) | 5,534,494.06 | 5,030,265.00 | 0.00 | 5,030,265.00 | -9.1% |
| 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) | | | 5,563,124.00 | 583,158.77 | 6,146,282.77 | 5,030,265.00 | 392,087.00 | 5,422,352.00 | -11.8% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,222,646.97) | 1,222,646.97 | 0.00 | (1,297,937.00) | 1,297,937.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (237,644.12) | 0.00 | (237,644.12) | (231,299.00) | 0.00 | (231,299.00) | -2.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,460,291.09) | 1,222,646.97 | (237,644.12) | (1,529,236.00) | 1,297,937.00 | (231,299.00) | -2.7% |
| TOTAL, EXPENDITURES | | | 17,003,643.05 | 19,530,812.82 | 36,534,455.87 | 15,572,644.00 | 18,692,874.80 | 34,265,518.80 | -6.2% |
| **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 | 286,363.33 | 0.00 | 286,363.33 | 110,000.00 | 0.00 | 110,000.00 | -61.6% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 286,363.33 | 0.00 | 286,363.33 | 110,000.00 | 0.00 | 110,000.00 | -61.6% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 22,572.62 | 0.00 | 22,572.62 | 7,500.00 | 0.00 | 7,500.00 | -66.8% |
| To: Special Reserve Fund | | 7612 | 0.00 | 60,000.00 | 60,000.00 | 0.00 | 60,000.00 | 60,000.00 | 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 | 80,981.59 | 0.00 | 80,981.59 | 97,437.00 | 0.00 | 97,437.00 | 20.3% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | 2022-23 Unaudited Actuals Restricted (B) | 2022-23 Unaudited Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Other Authorized Interfund Transfers Out | | 7619 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,103,554.21 | 60,000.00 | 1,163,554.21 | 1,104,937.00 | 60,000.00 | 1,164,937.00 | 0.1% |
| **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 | | | | | | | | | |
| 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 | (532,873.54) | 532,873.54 | 0.00 | (1,495,023.00) | 1,495,023.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | (29,790.44) | 29,790.44 | 0.00 | (50,731.00) | 50,731.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (562,663.98) | 562,663.98 | 0.00 | (1,545,754.00) | 1,545,754.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)** | | | (1,379,854.86) | 502,663.98 | (877,190.88) | (2,540,691.00) | 1,485,754.00 | (1,054,937.00) | 20.3% |

| 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 | 15,566,551.27 | 337,912.00 | 15,904,463.27 | 15,319,051.00 | 328,765.00 | 15,647,816.00 | -1.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 6,675,975.52 | 6,675,975.52 | 0.00 | 4,839,526.00 | 4,839,526.00 | -27.5% |
| 3) Other State Revenue | | 8300-8599 | 2,032,711.63 | 5,154,270.32 | 7,186,981.95 | 46,349.00 | 4,013,655.53 | 4,060,004.53 | -43.5% |
| 4) Other Local Revenue | | 8600-8799 | 3,720,291.72 | 9,469,910.40 | 13,190,202.12 | 3,503,866.00 | 8,012,529.72 | 11,516,395.72 | -12.7% |
| 5) TOTAL, REVENUES | | | 21,319,554.62 | 21,638,068.24 | 42,957,622.86 | 18,869,266.00 | 17,194,476.25 | 36,063,742.25 | -16.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 429,330.22 | 7,029,724.28 | 7,459,054.50 | 692,510.00 | 7,237,208.77 | 7,929,718.77 | 6.3% |
| 2) Instruction - Related Services | 2000-2999 | | 3,900,942.42 | 6,634,880.34 | 10,535,822.76 | 2,328,299.00 | 6,738,987.76 | 9,067,286.76 | -13.9% |
| 3) Pupil Services | 3000-3999 | | 1,275,466.31 | 1,307,528.15 | 2,582,994.46 | 1,299,731.00 | 1,597,588.27 | 2,897,319.27 | 12.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 44.19 | 215,658.91 | 215,703.10 | 0.00 | 290,383.00 | 290,383.00 | 34.6% |
| 6) Enterprise | 6000-6999 | | 60,773.15 | 0.00 | 60,773.15 | 110,060.00 | 0.00 | 110,060.00 | 81.1% |
| 7) General Administration | 7000-7999 | | 4,652,297.75 | 2,226,351.13 | 6,878,648.88 | 4,824,747.00 | 1,435,542.00 | 6,260,289.00 | -9.0% |
| 8) Plant Services | 8000-8999 | | 1,121,665.01 | 1,533,511.24 | 2,655,176.25 | 1,287,032.00 | 1,001,078.00 | 2,288,110.00 | -13.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 5,563,124.00 | 583,158.77 | 6,146,282.77 | 5,030,265.00 | 392,087.00 | 5,422,352.00 | -11.8% |
| 10) TOTAL, EXPENDITURES | | | 17,003,643.05 | 19,530,812.82 | 36,534,455.87 | 15,572,644.00 | 18,692,874.80 | 34,265,518.80 | -6.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 4,315,911.57 | 2,107,255.42 | 6,423,166.99 | 3,296,622.00 | (1,498,398.55) | 1,798,223.45 | -72.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 286,363.33 | 0.00 | 286,363.33 | 110,000.00 | 0.00 | 110,000.00 | -61.6% |
| b) Transfers Out | | 7600-7629 | 1,103,554.21 | 60,000.00 | 1,163,554.21 | 1,104,937.00 | 60,000.00 | 1,164,937.00 | 0.1% |
| 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 | (562,663.98) | 562,663.98 | 0.00 | (1,545,754.00) | 1,545,754.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,379,854.86) | 502,663.98 | (877,190.88) | (2,540,691.00) | 1,485,754.00 | (1,054,937.00) | 20.3% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,936,056.71 | 2,609,919.40 | 5,545,976.11 | 755,931.00 | (12,644.55) | 743,286.45 | -86.6% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 8,210,633.90 | 7,160,590.48 | 15,371,224.38 | 56.4% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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) | | | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 8,210,633.90 | 7,160,590.48 | 15,371,224.38 | 56.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,274,577.19 | 4,550,671.08 | 9,825,248.27 | 8,210,633.90 | 7,160,590.48 | 15,371,224.38 | 56.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,210,633.90 | 7,160,590.48 | 15,371,224.38 | 8,966,564.90 | 7,147,945.93 | 16,114,510.83 | 4.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 28,550.00 | 0.00 | 28,550.00 | 28,550.00 | 0.00 | 28,550.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 200,110.78 | 885.00 | 200,995.78 | 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 | 7,159,705.48 | 7,159,705.48 | 0.00 | 7,338,992.72 | 7,338,992.72 | 2.5% |
| 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 | 6,760,408.71 | 0.00 | 6,760,408.71 | 7,781,431.47 | 0.00 | 7,781,431.47 | 15.1% |
| 0013-LOCAL SOLUTIONS MINI GRANT | 0000 | 9780 | 188,644.21 | | 188,644.21 | | | 0.00 | |
| 0014-EMPLOYEE OF THE YEAR | 0000 | 9780 | 18,166.34 | | 18,166.34 | | | 0.00 | |
| 0015-COUNTYWIDE EDUCATION INCENTIVE | 0000 | 9780 | 307,416.25 | | 307,416.25 | | | 0.00 | |
| 0101-FUTURE BOARD ACTIONS | 0000 | 9780 | 359,060.00 | | 359,060.00 | | | 0.00 | |
| 0240-COMMUNITY SCHOOLS-COE | 0000 | 9780 | 887,569.82 | | 887,569.82 | | | 0.00 | |
| 0241-JUVENILE COURT SCHOOLS-COE | 0000 | 9780 | 103,344.79 | | 103,344.79 | | | 0.00 | |
| 0244-ALTERNATIVE ED CTE DISC FUND | 0000 | 9780 | 614.62 | | 614.62 | | | 0.00 | |
| 0424-DISTRICT SUPPORT DATA PROCESSING | 0000 | 9780 | 113,910.35 | | 113,910.35 | | | 0.00 | |
| 0660-TUPE DISCRETIONARY FUNDS | 0000 | 9780 | 14,135.03 | | 14,135.03 | | | 0.00 | |
| 0704-EDUCATION FINANCIAL INCENTIVE PROG | 0000 | 9780 | 93,711.00 | | 93,711.00 | | | 0.00 | |
| 0822-TIP/CASC | 0000 | 9780 | 414,750.81 | | 414,750.81 | | | 0.00 | |
| 0830-COE LCAP OVERSIGHT | 0000 | 9780 | 293,011.12 | | 293,011.12 | | | 0.00 | |
| 0831-DIFFERENTIATED ASSISTANCE | 0000 | 9780 | 2,132,128.53 | | 2,132,128.53 | | | 0.00 | |
| 0911-CA CL SCH TEACHER CREDENTIAL PROG | 0000 | 9780 | 54,659.30 | | 54,659.30 | | | 0.00 | |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | 2022-23 Unaudited Actuals Restricted (B) | 2022-23 Unaudited Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| COMPENSATED ABSENCES AS OF 06/30/23 | 0000 | 9780 | 370,719.61 | | 370,719.61 | | | 0.00 | |
| FISCAL OVERSIGHT RESERVES | 0000 | 9780 | 100,000.00 | | 100,000.00 | | | 0.00 | |
| BUSINESS DIVISION STAFFING RESERVES | 0000 | 9780 | 100,000.00 | | 100,000.00 | | | 0.00 | |
| TRANSPORTATION HOME TO SCHOOL CONTRIBUTION 23-24 | 0000 | 9780 | 300,000.00 | | 300,000.00 | | | 0.00 | |
| INFRASTRUCTURE OUTAGE EXPENSES | 0000 | 9780 | 500,000.00 | | 500,000.00 | | | 0.00 | |
| COUNTYWIDE ARTS & MUSIC | 0000 | 9780 | 100,000.00 | | 100,000.00 | | | 0.00 | |
| FUTURE BOARD ACTIONS | 0000 | 9780 | 300,000.00 | | 300,000.00 | | | 0.00 | |
| 1100-LOTTERY | 1100 | 9780 | 8,566.93 | | 8,566.93 | | | 0.00 | |
| 0006-BILL OUTS | 0000 | 9780 | | | 0.00 | 18,022.76 | | 18,022.76 | |
| 0013-LOCAL SOLUTIONS MINI GRANT | 0000 | 9780 | | | 0.00 | 188,644.21 | | 188,644.21 | |
| 0014-EMPLOYEE OF THE YEAR | 0000 | 9780 | | | 0.00 | 18,166.34 | | 18,166.34 | |
| 0015-COUNTYWIDE EDUCATION INCENTIVE | 0000 | 9780 | | | 0.00 | 307,416.25 | | 307,416.25 | |
| 0240-COMMUNITY SCHOOLS-COE | 0000 | 9780 | | | 0.00 | 887,569.82 | | 887,569.82 | |
| 0241-JUVENILE COURT SCHOOL-COE | 0000 | 9780 | | | 0.00 | 103,344.79 | | 103,344.79 | |
| 0244-ALT ED CTE DISCRETIONARY FUNDS | 0000 | 9780 | | | 0.00 | 614.62 | | 614.62 | |
| 0424-DISTRICT SUPPORT DATA PROCESSING | 0000 | 9780 | | | 0.00 | 113,910.35 | | 113,910.35 | |
| 0660-TUPE DISCRETIONARY FUNDS | 0000 | 9780 | | | 0.00 | 14,135.03 | | 14,135.03 | |
| 0704-EDUCATIONAL INCENTIVE PROGRAM | 0000 | 9780 | | | 0.00 | 96,711.00 | | 96,711.00 | |
| 0822-TIP/CASC | 0000 | 9780 | | | 0.00 | 414,750.81 | | 414,750.81 | |
| 0830-COE LCAP OVERSIGHT | 0000 | 9780 | | | 0.00 | 293,011.12 | | 293,011.12 | |
| 0831-DIFFERENTIATED ASSISTANCE | 0000 | 9780 | | | 0.00 | 2,132,128.53 | | 2,132,128.53 | |
| 0911-CA CL SCH TCHR CREDENTIAL PROGRAM | 0000 | 9780 | | | 0.00 | 54,659.30 | | 54,659.30 | |
| INFRASTRUCTURE OUTAGE | 0000 | 9780 | | | 0.00 | 500,000.00 | | 500,000.00 | |
| ONE-TIME SOLAR EXPENSE | 0000 | 9780 | | | 0.00 | 600,000.00 | | 600,000.00 | |
| 0101-FUTURE BOARD ACTIONS | 0000 | 9780 | | | 0.00 | 359,060.00 | | 359,060.00 | |
| COMPENSATED ABSENCES | 0000 | 9780 | | | 0.00 | 370,719.61 | | 370,719.61 | |
| TRANSPORTATION HOME-TO-SCHOOL CONTRIBUTION | 0000 | 9780 | | | 0.00 | 300,000.00 | | 300,000.00 | |
| COUNTYWIDE ARTS AND MUSIC | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |
| FISCAL OVERSIGHT RESERVES | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals Unrestricted (A) | 2022-23 Unaudited Actuals Restricted (B) | 2022-23 Unaudited Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| FUTURE BOARD ACTIONS 22-23 & 23-24 | 0000 | 9780 | | | 0.00 | 700,000.00 | | 700,000.00 | |
| BUSINESS DIVISION STAFFING RESERVES | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |
| 1100-LOTTERY | 1100 | 9780 | | | 0.00 | 8,566.93 | | 8,566.93 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,221,564.41 | 0.00 | 1,221,564.41 | 1,156,583.43 | 0.00 | 1,156,583.43 | -5.3% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | (191,046.79) | (191,046.79) | New |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---|---|---|---|
| 3310 | Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 | 0.00 | .29 |
| 3315 | Special Ed: IDEA Preschool Grants, Part B, Sec 619 | 0.00 | .29 |
| 5810 | Other Restricted Federal | 105,327.61 | 71,364.61 |
| 6266 | Educator Effectiveness, FY 2021-22 | 273,130.00 | 273,130.00 |
| 6300 | Lottery: Instructional Materials | 9,869.68 | 9,869.68 |
| 6500 | Special Education | 1,590,076.05 | 1,590,587.92 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program) | 61,331.04 | 39,987.04 |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | 25,859.16 | 25,859.16 |
| 6545 | SELPA Systems Improvement Leads | 5,981.77 | 5,981.77 |
| 6546 | Mental Health-Related Services | 5,887.46 | 5,887.46 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 20,745.00 | 20,745.00 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 9,210.11 | 9,210.11 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 2,000.00 | 2,000.00 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 104,342.00 | 104,342.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 19,115.00 | 19,115.00 |
| 7412 | A-G Access/Success Grant | 29,706.49 | 0.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 29,706.72 | 0.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 2,572.91 | 2,572.91 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 25,814.61 | 25,814.61 |
| 7435 | Learning Recovery Emergency Block Grant | 104,717.28 | 104,717.28 |
| 7810 | Other Restricted State | 114,969.23 | 44,566.23 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 113,197.39 | 113,197.39 |
| 9010 | Other Restricted Local | 4,506,145.97 | 4,870,043.97 |
| Total, Restricted Balance | | 7,159,705.48 | 7,338,992.72 |

| 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 | 8,853,106.37 | 8,343,717.72 | -5.8% |
| 3) Other State Revenue | | 8300-8599 | 15,342,416.50 | 12,313,680.77 | -19.7% |
| 4) Other Local Revenue | | 8600-8799 | 33,267.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 24,228,789.87 | 20,657,398.49 | -14.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 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 | 24,270,318.06 | 20,657,398.49 | -14.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 24,270,318.06 | 20,657,398.49 | -14.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (41,528.19) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (41,528.19) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 306,117.05 | 264,588.86 | -13.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 306,117.05 | 264,588.86 | -13.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 306,117.05 | 264,588.86 | -13.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 264,588.86 | 264,588.86 | 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 | 225,204.86 | 225,204.86 | 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 | 39,384.00 | 39,384.00 | 0.0% |
| FUND 10-FUTURE SELPA EXPENDITURES | 0000 | 9780 | *39,384.00* | | |
| FUND 10-SELPA FUTURE EXPENDITURES | 0000 | 9780 | | *39,384.00* | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,378,595.86 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 39,384.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 9,062,689.31 | | |
| 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 | | | 10,480,669.17 | | |
| **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 | 10,216,080.31 | | |
| 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 | | | 10,216,080.31 | | |
| **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) | | | **264,588.86** | | |
| **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 | 8,853,106.37 | 8,343,717.72 | -5.8% |
| TOTAL, FEDERAL REVENUE | | | 8,853,106.37 | 8,343,717.72 | -5.8% |
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 12,620,010.50 | 12,313,680.77 | -2.4% |
| Prior Years | 6500 | 8319 | 382,579.00 | 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 | 2,339,827.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 15,342,416.50 | 12,313,680.77 | -19.7% |
| **OTHER LOCAL REVENUE** | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 33,267.00 | 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 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 33,267.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 24,228,789.87 | 20,657,398.49 | -14.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 11,192,933.37 | 8,343,717.72 | -25.5% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| To Districts or Charter Schools | 6500 | 7221 | 13,077,384.69 | 12,313,680.77 | -5.8% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 24,270,318.06 | 20,657,398.49 | -14.9% |
| TOTAL, EXPENDITURES | | | 24,270,318.06 | 20,657,398.49 | -14.9% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 8,853,106.37 | 8,343,717.72 | -5.8% |
| 3) Other State Revenue | | 8300-8599 | 15,342,416.50 | 12,313,680.77 | -19.7% |
| 4) Other Local Revenue | | 8600-8799 | 33,267.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 24,228,789.87 | 20,657,398.49 | -14.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 24,270,318.06 | 20,657,398.49 | -14.9% |
| 10) TOTAL, EXPENDITURES | | | 24,270,318.06 | 20,657,398.49 | -14.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (41,528.19) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (41,528.19) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 306,117.05 | 264,588.86 | -13.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 306,117.05 | 264,588.86 | -13.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 306,117.05 | 264,588.86 | -13.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 264,588.86 | 264,588.86 | 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 | 225,204.86 | 225,204.86 | 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 | 39,384.00 | 39,384.00 | 0.0% |
| FUND 10-FUTURE SELPA EXPENDITURES | 0000 | 9780 | *39,384.00* | | |
| FUND 10-SELPA FUTURE EXPENDITURES | 0000 | 9780 | | *39,384.00* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---|---|---|---|
| 3308 | Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants | .05 | .05 |
| 6500 | Special Education | 225,204.81 | 225,204.81 |
| Total, Restricted Balance | | 225,204.86 | 225,204.86 |

| 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 | 447,410.69 | 255,334.63 | -42.9% |
| 3) Other State Revenue | | 8300-8599 | 2,098,489.71 | 1,125,705.37 | -46.4% |
| 4) Other Local Revenue | | 8600-8799 | 1,200,680.81 | 262,115.00 | -78.2% |
| 5) TOTAL, REVENUES | | | 3,746,581.21 | 1,643,155.00 | -56.1% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 481,597.20 | 392,967.00 | -18.4% |
| 2) Classified Salaries | | 2000-2999 | 452,677.95 | 479,343.00 | 5.9% |
| 3) Employee Benefits | | 3000-3999 | 466,622.50 | 490,678.00 | 5.2% |
| 4) Books and Supplies | | 4000-4999 | 112,485.82 | 64,345.00 | -42.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,645,831.57 | 1,348,438.00 | -18.1% |
| 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 | 233,824.47 | 227,935.00 | -2.5% |
| 9) TOTAL, EXPENDITURES | | | 3,393,039.51 | 3,003,706.00 | -11.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 353,541.70 | (1,360,551.00) | -484.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 22,572.62 | 7,500.00 | -66.8% |
| 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 | | | 22,572.62 | 7,500.00 | -66.8% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 376,114.32 | (1,353,051.00) | -459.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,290,825.18 | 2,666,939.50 | 16.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,290,825.18 | 2,666,939.50 | 16.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,290,825.18 | 2,666,939.50 | 16.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,666,939.50 | 1,313,888.50 | -50.7% |
| 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 | 2,193,237.09 | 1,038,740.09 | -52.6% |
| 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 | 473,702.41 | 275,148.41 | -41.9% |
| FUND 12-FUTURE PROGRAM CONTENGENCIES | 0000 | 9780 | *473,702.41* | | |
| FUND 12 PROGRAM CONTENGENCIES | 0000 | 9780 | | *275,148.41* | |
| 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 | 2,307,599.04 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (66,138.00) | | |
| b) In Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 812,442.44 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 3,053,903.48 | | |
| **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 | 386,963.98 | | |
| 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 | | | 386,963.98 | | |
| **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) | | | 2,666,939.50 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 19,335.83 | 17,143.00 | -11.3% |
| 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 | 428,074.86 | 238,191.63 | -44.4% |
| TOTAL, FEDERAL REVENUE | | | 447,410.69 | 255,334.63 | -42.9% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 1,318.51 | 1,226.00 | -7.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 1,222,252.00 | 906,217.00 | -25.9% |
| All Other State Revenue | All Other | 8590 | 874,919.20 | 218,262.37 | -75.1% |
| TOTAL, OTHER STATE REVENUE | | | 2,098,489.71 | 1,125,705.37 | -46.4% |
| **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 | 34,061.10 | 20,000.00 | -41.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 4,012.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 74,938.68 | 0.00 | -100.0% |
| All Other Fees and Contracts | | 8689 | 970,104.00 | 192,104.00 | -80.2% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 117,565.03 | 50,011.00 | -57.5% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,200,680.81 | 262,115.00 | -78.2% |
| TOTAL, REVENUES | | | 3,746,581.21 | 1,643,155.00 | -56.1% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 280,230.56 | 297,431.00 | 6.1% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 168,864.53 | 84,865.00 | -49.7% |
| Other Certificated Salaries | | 1900 | 32,502.11 | 10,671.00 | -67.2% |
| TOTAL, CERTIFICATED SALARIES | | | 481,597.20 | 392,967.00 | -18.4% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 135,016.16 | 128,946.00 | -4.5% |
| Classified Support Salaries | | 2200 | 92,533.15 | 110,112.00 | 19.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 121,997.01 | 156,882.00 | 28.6% |
| Clerical, Technical and Office Salaries | | 2400 | 103,131.63 | 83,403.00 | -19.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 452,677.95 | 479,343.00 | 5.9% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 84,756.67 | 121,871.00 | 43.8% |
| PERS | | 3201-3202 | 146,335.02 | 129,424.00 | -11.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 12,886.90 | 12,649.00 | -1.8% |
| Health and Welfare Benefits | | 3401-3402 | 165,251.42 | 171,004.00 | 3.5% |
| Unemployment Insurance | | 3501-3502 | 4,117.59 | 4,360.00 | 5.9% |
| Workers' Compensation | | 3601-3602 | 38,606.65 | 34,896.00 | -9.6% |
| OPEB, Allocated | | 3701-3702 | 14,668.25 | 16,474.00 | 12.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 466,622.50 | 490,678.00 | 5.2% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 77,942.30 | 50,045.00 | -35.8% |
| Noncapitalized Equipment | | 4400 | 24,004.50 | 3,500.00 | -85.4% |
| Food | | 4700 | 10,539.02 | 10,800.00 | 2.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 112,485.82 | 64,345.00 | -42.8% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 456,931.42 | 247,180.00 | -45.9% |
| Travel and Conferences | | 5200 | 34,912.18 | 18,300.00 | -47.6% |
| Dues and Memberships | | 5300 | 5,235.73 | 3,858.00 | -26.3% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 23,258.20 | 33,550.00 | 44.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 20,317.21 | 16,875.00 | -16.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 15,336.04 | 13,651.00 | -11.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,084,129.00 | 1,006,384.00 | -7.2% |
| Communications | | 5900 | 5,711.79 | 8,640.00 | 51.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,645,831.57 | 1,348,438.00 | -18.1% |
| **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 | 233,824.47 | 227,935.00 | -2.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 233,824.47 | 227,935.00 | -2.5% |
| TOTAL, EXPENDITURES | | | 3,393,039.51 | 3,003,706.00 | -11.5% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 22,572.62 | 7,500.00 | -66.8% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 22,572.62 | 7,500.00 | -66.8% |
| **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 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) | | | 22,572.62 | 7,500.00 | -66.8% |

| 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 | 447,410.69 | 255,334.63 | -42.9% |
| 3) Other State Revenue | | 8300-8599 | 2,098,489.71 | 1,125,705.37 | -46.4% |
| 4) Other Local Revenue | | 8600-8799 | 1,200,680.81 | 262,115.00 | -78.2% |
| 5) TOTAL, REVENUES | | | 3,746,581.21 | 1,643,155.00 | -56.1% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 26,891.75 | 26,685.00 | -0.8% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 2,948,137.89 | 2,527,095.00 | -14.3% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 233,824.47 | 227,935.00 | -2.5% |
| 8) Plant Services | 8000-8999 | | 184,185.40 | 221,991.00 | 20.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,393,039.51 | 3,003,706.00 | -11.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 353,541.70 | (1,360,551.00) | -484.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 22,572.62 | 7,500.00 | -66.8% |
| 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 | | | 22,572.62 | 7,500.00 | -66.8% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 376,114.32 | (1,353,051.00) | -459.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,290,825.18 | 2,666,939.50 | 16.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,290,825.18 | 2,666,939.50 | 16.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,290,825.18 | 2,666,939.50 | 16.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,666,939.50 | 1,313,888.50 | -50.7% |
| 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 | 2,193,237.09 | 1,038,740.09 | -52.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 473,702.41 | 275,148.41 | -41.9% |
| FUND 12-FUTURE PROGRAM CONTENGENCIES | 0000 | 9780 | *473,702.41* | | |
| FUND 12 PROGRAM CONTENGENCIES | 0000 | 9780 | | *275,148.41* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---|---|---|---|
| 5059 | Child Development: ARP California State Preschool Program One-time Stipend | 37,626.73 | 16,630.73 |
| 5066 | Child Development: ARP California State Preschool Program - Rate Supplements | 123,972.00 | 123,972.00 |
| 5810 | Other Restricted Federal | 1,351,842.00 | 535,990.00 |
| 6057 | Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant | 345,632.03 | 320,672.03 |
| 9010 | Other Restricted Local | 334,164.33 | 41,475.33 |
| Total, Restricted Balance | | 2,193,237.09 | 1,038,740.09 |

| 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 | 29,297.45 | 18,200.00 | -37.9% |
| 3) Other State Revenue | | 8300-8599 | 6,751.08 | 4,200.00 | -37.8% |
| 4) Other Local Revenue | | 8600-8799 | (531.06) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 35,517.47 | 22,400.00 | -36.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 14,965.30 | 11,711.00 | -21.7% |
| 2) Classified Salaries | | 2000-2999 | 27,456.91 | 26,101.00 | -4.9% |
| 3) Employee Benefits | | 3000-3999 | 18,788.08 | 19,161.00 | 2.0% |
| 4) Books and Supplies | | 4000-4999 | 47,712.03 | 56,000.00 | 17.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,761.10 | 3,500.00 | -6.9% |
| 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 | 3,819.65 | 3,364.00 | -11.9% |
| 9) TOTAL, EXPENDITURES | | | 116,503.07 | 119,837.00 | 2.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (80,985.60) | (97,437.00) | 20.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 80,981.89 | 97,437.00 | 20.3% |
| 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 | | | 80,981.89 | 97,437.00 | 20.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3.71) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 613.00 | 609.29 | -0.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 613.00 | 609.29 | -0.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 613.00 | 609.29 | -0.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 609.29 | 609.29 | 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 | 614.30 | 614.30 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | (5.01) | (5.01) | 0.0% |
| FUND 13 | 0000 | 9780 | *(5.01)* | | |
| FUND 13 | 0000 | 9780 | | *(5.01)* | |
| 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 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 7,857.47 | | |
| 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 | | | 7,857.47 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 4,332.64 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 2,915.54 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 7,248.18 | | |
| **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) | | | 609.29 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 29,297.45 | 18,200.00 | -37.9% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 29,297.45 | 18,200.00 | -37.9% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 5,463.08 | 4,200.00 | -23.1% |
| All Other State Revenue | | 8590 | 1,288.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 6,751.08 | 4,200.00 | -37.8% |
| **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% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (749.42) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 1.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 217.36 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (531.06) | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 35,517.47 | 22,400.00 | -36.9% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 14,965.30 | 11,711.00 | -21.7% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 14,965.30 | 11,711.00 | -21.7% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 27,456.91 | 26,101.00 | -4.9% |
| 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 | | | 27,456.91 | 26,101.00 | -4.9% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 4,117.23 | 2,237.00 | -45.7% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| PERS | | 3201-3202 | 6,339.96 | 7,047.00 | 11.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 593.36 | 548.00 | -7.6% |
| Health and Welfare Benefits | | 3401-3402 | 4,900.40 | 6,689.00 | 36.5% |
| Unemployment Insurance | | 3501-3502 | 197.60 | 190.00 | -3.8% |
| Workers' Compensation | | 3601-3602 | 1,869.12 | 1,512.00 | -19.1% |
| OPEB, Allocated | | 3701-3702 | 770.41 | 938.00 | 21.8% |
| 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 | | | 18,788.08 | 19,161.00 | 2.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 7,712.00 | 6,000.00 | -22.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 40,000.03 | 50,000.00 | 25.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 47,712.03 | 56,000.00 | 17.4% |
| **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 | 964.80 | 1,000.00 | 3.6% |
| 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 | 2,796.30 | 2,500.00 | -10.6% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,761.10 | 3,500.00 | -6.9% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 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 | 3,819.65 | 3,364.00 | -11.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 3,819.65 | 3,364.00 | -11.9% |
| TOTAL, EXPENDITURES | | | 116,503.07 | 119,837.00 | 2.9% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 80,981.89 | 97,437.00 | 20.3% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 80,981.89 | 97,437.00 | 20.3% |
| **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% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| (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) | | | 80,981.89 | 97,437.00 | 20.3% |

| 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 | 29,297.45 | 18,200.00 | -37.9% |
| 3) Other State Revenue | | 8300-8599 | 6,751.08 | 4,200.00 | -37.8% |
| 4) Other Local Revenue | | 8600-8799 | (531.06) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 35,517.47 | 22,400.00 | -36.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 109,710.31 | 115,473.00 | 5.3% |
| 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 | | 2,008.31 | 0.00 | -100.0% |
| 7) General Administration | 7000-7999 | | 3,819.65 | 3,364.00 | -11.9% |
| 8) Plant Services | 8000-8999 | | 964.80 | 1,000.00 | 3.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 116,503.07 | 119,837.00 | 2.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (80,985.60) | (97,437.00) | 20.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 80,981.89 | 97,437.00 | 20.3% |
| 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 | | | 80,981.89 | 97,437.00 | 20.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3.71) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 613.00 | 609.29 | -0.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 613.00 | 609.29 | -0.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 613.00 | 609.29 | -0.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 609.29 | 609.29 | 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 | 614.30 | 614.30 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | (5.01) | (5.01) | 0.0% |
| FUND 13 | 0000 | 9780 | *(5.01)* | | |
| FUND 13 | 0000 | 9780 | | *(5.01)* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | .30 | .30 |
| 5810 | Other Restricted Federal | 614.00 | 614.00 |
| Total, Restricted Balance | | 614.30 | 614.30 |

| 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 | 14,392.44 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (350.00) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 14,042.44 | 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 | 12,233.55 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,233.55 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,808.89 | 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 | 2,158.88 | 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 | | | (2,158.88) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (349.99) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (.01) | (350.00) | 3,499,900.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (.01) | (350.00) | 3,499,900.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (.01) | (350.00) | 3,499,900.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | (350.00) | (350.00) | 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 | (350.00) | (350.00) | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 12,233.55 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (350.00) | | |
| 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 | | | 11,883.55 | | |
| **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 | 12,233.55 | | |
| 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 | | | 12,233.55 | | |
| **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) | | | (350.00) | | |
| **FEDERAL REVENUE** | | | | | |
| Forest Reserve Funds | | 8260 | 2,158.89 | 0.00 | -100.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 12,233.55 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 14,392.44 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (350.00) | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (350.00) | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 14,042.44 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 12,233.55 | 0.00 | -100.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 12,233.55 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 12,233.55 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 2,158.88 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,158.88 | 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 | 14,392.44 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (350.00) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 14,042.44 | 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 | 12,233.55 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 12,233.55 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,808.89 | 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 | 2,158.88 | 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 | | | (2,158.88) | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (349.99) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (.01) | (350.00) | 3,499,900.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (.01) | (350.00) | 3,499,900.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (.01) | (350.00) | 3,499,900.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | (350.00) | (350.00) | 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 | (350.00) | (350.00) | 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 | 8,313.68 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 8,313.68 | 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 | 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)** | | | 8,313.68 | 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)** | | | 8,313.68 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 405,950.42 | 414,264.10 | 2.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 405,950.42 | 414,264.10 | 2.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 405,950.42 | 414,264.10 | 2.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 414,264.10 | 414,264.10 | 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 | 54,264.10 | 54,264.10 | 0.0% |
| COUNTYWIDE DATA PROCESSING UPGRADES | 0000 | 9780 | *54,264.10* | | |
| FUND 17 COUNTYWIDE DATA PROCESSING UPGRADES | 0000 | 9780 | | *54,264.10* | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 360,000.00 | 360,000.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 426,447.10 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (12,183.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 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 | | | 414,264.10 | | |
| **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) | | | 414,264.10 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 7,146.68 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 1,167.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,313.68 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 8,313.68 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (a-b+e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,313.68 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 8,313.68 | 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 | 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)** | | | 8,313.68 | 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)** | | | 8,313.68 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 405,950.42 | 414,264.10 | 2.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 405,950.42 | 414,264.10 | 2.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 405,950.42 | 414,264.10 | 2.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 414,264.10 | 414,264.10 | 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 | 54,264.10 | 54,264.10 | 0.0% |
| COUNTYWIDE DATA PROCESSING UPGRADES | 0000 | 9780 | *54,264.10* | | |
| FUND 17 COUNTYWIDE DATA PROCESSING UPGRADES | 0000 | 9780 | | *54,264.10* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 360,000.00 | 360,000.00 | 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 | 21,738.46 | 15,000.00 | -31.0% |
| 5) TOTAL, REVENUES | | | 21,738.46 | 15,000.00 | -31.0% |
| 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) | | | 21,738.46 | 15,000.00 | -31.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 600,000.00 | 600,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 284,204.45 | 110,000.00 | -61.3% |
| 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 | | | 315,795.55 | 490,000.00 | 55.2% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 337,534.01 | 505,000.00 | 49.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,692,098.35 | 2,029,632.36 | 19.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,692,098.35 | 2,029,632.36 | 19.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,692,098.35 | 2,029,632.36 | 19.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,029,632.36 | 2,534,632.36 | 24.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,029,632.36 | 2,534,632.36 | 24.9% |
| FUND 20 OPEB EXPENDITURES | 0000 | 9780 | *2,029,632.36* | | |
| FUND 20 FUTURE OPEB EXPENDITURES | 0000 | 9780 | | *2,534,632.36* | |
| 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 | 2,080,464.01 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (64,732.00) | | |
| b) in Banks | | 9120 | 13,900.35 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 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 | | | 2,029,632.36 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 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) | | | 2,029,632.36 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 31,274.46 | 15,000.00 | -52.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (9,536.00) | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 21,738.46 | 15,000.00 | -31.0% |
| TOTAL, REVENUES | | | 21,738.46 | 15,000.00 | -31.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 600,000.00 | 600,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 600,000.00 | 600,000.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 284,204.45 | 110,000.00 | -61.3% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 284,204.45 | 110,000.00 | -61.3% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (a-b+e) | | | 315,795.55 | 490,000.00 | 55.2% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 21,738.46 | 15,000.00 | -31.0% |
| 5) TOTAL, REVENUES | | | 21,738.46 | 15,000.00 | -31.0% |
| **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)** | | | 21,738.46 | 15,000.00 | -31.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 600,000.00 | 600,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 284,204.45 | 110,000.00 | -61.3% |
| 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 | | | 315,795.55 | 490,000.00 | 55.2% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 337,534.01 | 505,000.00 | 49.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,692,098.35 | 2,029,632.36 | 19.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,692,098.35 | 2,029,632.36 | 19.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,692,098.35 | 2,029,632.36 | 19.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,029,632.36 | 2,534,632.36 | 24.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,029,632.36 | 2,534,632.36 | 24.9% |
| FUND 20 OPEB EXPENDITURES | 0000 | 9780 | *2,029,632.36* | | |
| FUND 20 FUTURE OPEB EXPENDITURES | 0000 | 9780 | | *2,534,632.36* | |
| 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 | 69,600.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | (1,312.78) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 68,287.22 | 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 | 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)** | | | 68,287.22 | 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)** | | | 68,287.22 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 68,287.22 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 68,287.22 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 68,287.22 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 68,287.22 | 68,287.22 | 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 | 68,287.22 | 68,287.22 | 0.0% |
| FUND 35 CAPITAL OUTLAY PROJECTS | 0000 | 9780 | *68,287.22* | | |
| FUND 35 CAPITAL OUTLAY PROJECTS | 0000 | 9780 | | *68,287.22* | |
| 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 | 70,295.22 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (2,008.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 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 | | | 68,287.22 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 68,287.22 | | |
| **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 | 69,600.00 | 0.00 | -100.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 69,600.00 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 695.22 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (2,008.00) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (1,312.78) | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 68,287.22 | 0.00 | -100.0% |
| **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% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 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 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| 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% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| (c) TOTAL, SOURCES | | | 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 + 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 | 69,600.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | (1,312.78) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 68,287.22 | 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 | 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)** | | | 68,287.22 | 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)** | | | 68,287.22 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 68,287.22 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 68,287.22 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 68,287.22 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 68,287.22 | 68,287.22 | 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 | 68,287.22 | 68,287.22 | 0.0% |
| FUND 35 CAPITAL OUTLAY PROJECTS | 0000 | 9780 | *68,287.22* | | |
| FUND 35 CAPITAL OUTLAY PROJECTS | 0000 | 9780 | | *68,287.22* | |
| 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 | (8,460.60) | 1,000.00 | -111.8% |
| 5) TOTAL, REVENUES | | | (8,460.60) | 1,000.00 | -111.8% |
| **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 | 23,740.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 23,740.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (32,200.60) | 1,000.00 | -103.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 460,000.00 | 460,000.00 | 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 | | | 460,000.00 | 460,000.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 427,799.40 | 461,000.00 | 7.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 112,769.78 | 540,569.18 | 379.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 112,769.78 | 540,569.18 | 379.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 112,769.78 | 540,569.18 | 379.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 540,569.18 | 1,001,569.18 | 85.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 540,569.18 | 1,001,569.18 | 85.3% |
| FUND 40 CAPITAL OUTLAY PROJECTS | 0000 | 9780 | *540,569.18* | | |
| FUND 40 CAPITAL OUTLAY PROJECTS | 0000 | 9780 | | *1,001,569.18* | |
| 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 | 556,466.18 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (15,897.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 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 | | | 540,569.18 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 540,569.18 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,727.40 | 1,000.00 | -73.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (12,188.00) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (8,460.60) | 1,000.00 | -111.8% |
| TOTAL, REVENUES | | | (8,460.60) | 1,000.00 | -111.8% |
| **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% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 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 | 23,740.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 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 | | | 23,740.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 23,740.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 460,000.00 | 460,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 460,000.00 | 460,000.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **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% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| 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) | | | 460,000.00 | 460,000.00 | 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 | (8,460.60) | 1,000.00 | -111.8% |
| 5) TOTAL, REVENUES | | | (8,460.60) | 1,000.00 | -111.8% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 23,740.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 23,740.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (32,200.60) | 1,000.00 | -103.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 460,000.00 | 460,000.00 | 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 | | | 460,000.00 | 460,000.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 427,799.40 | 461,000.00 | 7.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 112,769.78 | 540,569.18 | 379.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 112,769.78 | 540,569.18 | 379.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 112,769.78 | 540,569.18 | 379.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 540,569.18 | 1,001,569.18 | 85.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 540,569.18 | 1,001,569.18 | 85.3% |
| FUND 40 CAPITAL OUTLAY PROJECTS | 0000 | 9780 | *540,569.18* | | |
| FUND 40 CAPITAL OUTLAY PROJECTS | 0000 | 9780 | | *1,001,569.18* | |
| 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 | 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 | 14.18 | 15.89 | 15.89 | 14.18 | 15.50 | 15.50 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 44.30 | 45.28 | 45.28 | 44.30 | 40.00 | 40.00 |
| **d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)** | 58.48 | 61.17 | 61.17 | 58.48 | 55.50 | 55.50 |
| **2. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 13.12 | 13.72 | 13.72 | 13.12 | 13.12 | 13.12 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 |
| 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)** | 14.14 | 14.74 | 14.74 | 14.14 | 14.14 | 14.14 |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 72.62 | 75.91 | 75.91 | 72.62 | 69.64 | 69.64 |
| **4. Adults in Correctional Facilities** | | | | | | |
| **5. County Operations Grant ADA** | 29,875.19 | 30,035.19 | 30,035.19 | 30,379.01 | 27,619.69 | 27,619.69 |
| **6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| | 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 | 2,380,682.00 | 0.00 | 2,380,682.00 | 0.00 | 0.00 | 2,380,682.00 |
| Work in Progress | 212,109.00 | 0.00 | 212,109.00 | 168,194.00 | 0.00 | 380,303.00 |
| Total capital assets not being depreciated | 2,592,791.00 | 0.00 | 2,592,791.00 | 168,194.00 | 0.00 | 2,760,985.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 1,185,626.00 | 0.00 | 1,185,626.00 | 0.00 | 0.00 | 1,185,626.00 |
| Buildings | 35,070,526.88 | 0.00 | 35,070,526.88 | 284,308.00 | 0.00 | 35,354,834.88 |
| Equipment | 2,904,174.00 | | 2,904,174.00 | 766,977.00 | 115,479.00 | 3,555,672.00 |
| Total capital assets being depreciated | 39,160,326.88 | 0.00 | 39,160,326.88 | 1,051,285.00 | 115,479.00 | 40,096,132.88 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (380,526.95) | 0.00 | (380,526.95) | 0.00 | 103,106.00 | (483,632.95) |
| Buildings | (19,357,602.00) | 0.00 | (19,357,602.00) | 0.00 | 820,411.00 | (20,178,013.00) |
| Equipment | (2,283,391.37) | (959.00) | (2,284,350.37) | 115,479.00 | 162,901.00 | (2,331,772.37) |
| Total accumulated depreciation | (22,021,520.32) | (959.00) | (22,022,479.32) | 115,479.00 | 1,086,418.00 | (22,993,418.32) |
| Total capital assets being depreciated, net excluding lease and subscription assets | 17,138,806.56 | (959.00) | 17,137,847.56 | 1,166,764.00 | 1,201,897.00 | 17,102,714.56 |
| Lease Assets | | 0.00 | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Governmental activity capital assets, net | 19,731,597.56 | (959.00) | 19,730,638.56 | 1,334,958.00 | 1,201,897.00 | 19,863,699.56 |
| **Business-Type Activities:** | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Unaudited Actuals
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 | | | 0.00 | | | 0.00 | |
| Leases Payable | | 169,057.00 | 169,057.00 | | | 169,057.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | 23,231,625.00 | (11,250,634.00) | 11,980,991.00 | | | 11,980,991.00 | |
| Total/Net OPEB Liability | 7,486,281.00 | 53,489.00 | 7,539,770.00 | | | 7,539,770.00 | 570,136.00 |
| Compensated Absences Payable | 332,923.55 | | 332,923.55 | 37,796.06 | | 370,719.61 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 31,050,829.55 | (11,028,088.00) | 20,022,741.55 | 37,796.06 | 0.00 | 20,060,537.61 | 570,136.00 |
| **Business-Type Activities:** | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2022-23 Expenditures |
|---|---|---|---|---|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 37,698,010.08 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 6,617,022.28 |
| 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 | 3,428.19 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 550,697.72 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 5,534,494.06 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 1,163,554.21 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 1,210,227.73 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 4,169,651.00 |

| | | | | |
|---|---|---|---|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 12,632,052.91 |
| D. Plus additional MOE expenditures:<br>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 80,985.60 |
| 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) | | | | 18,529,920.49 |
| **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) | | | | 61.17 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 302,924.97 |

| **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.) | 17,326,672.25 | 345,910.81 |
| 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) | 17,326,672.25 | 345,910.81 |
| B. Required effort (Line A.2 times 90%) | 15,594,005.03 | 311,319.73 |
| C. Current year expenditures (Line I.E and Line II.B) | 18,529,920.49 | 302,924.97 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 8,394.76 |

| | 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. | 1,103,402.00 | | 1,103,402.00 | | | 1,103,402.00 |
| 2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1) | 21,410,755.66 | | 21,410,755.66 | | | 28,172,074.23 |
| 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column) | 22,514,157.66 | 0.00 | 22,514,157.66 | | | 29,275,476.23 |
| PRIOR YEAR GANN ADA | | | | | | |
| 4. Program ADA (Preload/Line B3, PY column) | 50.09 | 0.00 | 50.09 | | | 61.17 |
| 5. Other ADA (Preload/Line B4, PY column) | 28,931.17 | 0.00 | 28,931.17 | | | 29,098.14 |
| PRIOR YEAR LCFF | | | | | | |
| 6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation) | 1,103,402.00 | | 1,103,402.00 | | | 1,103,402.00 |
| 7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation) | 4,511,517.00 | | 4,511,517.00 | | | 4,511,517.00 |
| **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 | | | 0.00 | | | 0.00 |
| 9. Temporary Voter Approved Increases | | | 0.00 | | | 0.00 |
| 10. Less: Lapses of Voter Approved Increases | | | 0.00 | | | 0.00 |
| 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 | 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 | | | 0.00 | | | 0.00 |
| 15. Adjustments to Other ADA | | | 0.00 | | | 0.00 |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **B. CURRENT YEAR GANN ADA** | | | | | | |
| 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) | 61.17 | 0.00 | 61.17 | 61.17 | 0.00 | 61.17 |
| 2. Total Charter Schools ADA (Form A, Line C2d plus C6d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Total Current Year ADA (Lines B1 through B2) | 61.17 | 0.00 | 61.17 | 61.17 | 0.00 | 61.17 |
| | 2022-23 P2 Report | | | 2023-24 P2 Estimate | | |
| CURRENT YEAR DISTRICT ADA | | | | | | |
| 4. Total District Gann ADA (Sum of all District Form GANN, Line B3) | | | 29,098.14 | | | 28,871.02 |
| **C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED** | 2022-23 Actual | | | 2023-24 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 138,942.32 | 0.00 | 138,942.32 | 138,942.00 | 0.00 | 138,942.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 26,465,249.00 | 0.00 | 26,465,249.00 | 26,360,461.00 | 0.00 | 26,360,461.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 893,138.73 | 0.00 | 893,138.73 | 979,828.00 | 0.00 | 979,828.00 |
| 6. Prior Years' Taxes (Object 8043) | (47,856.66) | 0.00 | (47,856.66) | (36,481.00) | 0.00 | (36,481.00) |
| 7. Supplemental Taxes (Object 8044) | 855,748.88 | 0.00 | 855,748.88 | 568,428.00 | 0.00 | 568,428.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 0.00 | 0.00 | 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 | 0.00 | 0.00 |
| 10. Receipts from County Bd. of Supervisors (Object 8070) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Other In-Lieu Taxes (Object 8082) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Comm. Redevelopment Funds (Objects 8047 & 8625) | 977,389.14 | 0.00 | 977,389.14 | 1,059,165.00 | 0.00 | 1,059,165.00 |
| 13. Parcel Taxes (Object 8621) | 0.00 | 0.00 | 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 | 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 | 0.00 | 0.00 |
| 16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 17. TOTAL TAXES AND SUBVENTIONS | | | | | | |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| (Lines C1 through C16) | 29,282,611.41 | 0.00 | 29,282,611.41 | 29,070,343.00 | 0.00 | 29,070,343.00 |
| 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) | 29,282,611.41 | 0.00 | 29,282,611.41 | 29,070,343.00 | 0.00 | 29,070,343.00 |
| **EXCLUDED APPROPRIATIONS** | | | | | | |
| 20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts) | | | 191,621.02 | | | 226,249.23 |
| 20b. Qualified Capital Outlay Projects | | | 0.00 | | | 0.00 |
| OTHER EXCLUSIONS | | | | | | |
| 21. Americans with Disabilities Act | | | 0.00 | | | 0.00 |
| 22. Unreimbursed Court Mandated Desegregation Costs | | | 0.00 | | | 0.00 |
| 23. Other Unfunded Court-ordered or Federal Mandates | | | 0.00 | | | 0.00 |
| 24. TOTAL EXCLUSIONS (Lines C20 through C23) | | | 191,621.02 | | | 226,249.23 |
| **STATE AID RECEIVED (Funds 01, 09, and 62)** | | | | | | |
| 25. LCFF - CY (objects 8011 and 8012) | 1,852,839.00 | 0.00 | 1,852,839.00 | 1,762,403.00 | 0.00 | 1,762,403.00 |
| 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27. TOTAL STATE AID RECEIVED (Line C25 plus C26) | 1,852,839.00 | 0.00 | 1,852,839.00 | 1,762,403.00 | 0.00 | 1,762,403.00 |
| **DATA FOR INTEREST CALCULATION** | | | | | | |
| 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) | 42,957,622.86 | 0.00 | 42,957,622.86 | 36,063,742.25 | 0.00 | 36,063,742.25 |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662) | 268,946.52 | 0.00 | 268,946.52 | 268,946.52 | 0.00 | 268,946.52 |
| **D. APPROPRIATIONS LIMIT CALCULATIONS** | **2022-23 Actual** | | | **2023-24 Budget** | | |
| **PRELIMINARY APPROPRIATIONS LIMIT** | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A12) | | | 1,103,402.00 | | | 1,103,402.00 |
| 2. Inflation Adjustment | | | 1.0755 | | | 1.0444 |
| 3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places) | | | 1.2212 | | | 1.0000 |
| 4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3) | | | 1,449,208.85 | | | 1,152,393.05 |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| 5. Revised Prior Year Other Services Limit (Lines A2 plus A13) | | | 21,410,755.66 | | | 28,172,074.23 |
| 6. Inflation Adjustment | | | 1.0755 | | | 1.0444 |
| 7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places) | | | 1.0058 | | | 0.9922 |
| 8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7) | | | 23,160,825.87 | | | 29,193,415.60 |
| 9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8) | | | 24,610,034.72 | | | 30,345,808.65 |
| **APPROPRIATIONS SUBJECT TO THE LIMIT** | | | | | | |
| 10. Local Revenues Excluding Interest (Line C19) | | | 29,282,611.41 | | | 29,070,343.00 |
| 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 | | | 1,501,714.88 |
| 12. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) | | | 184,485.84 | | | 229,705.14 |
| b. Total Local Proceeds of Taxes (Lines D10 plus D12a) | | | 29,467,097.25 | | | 29,300,048.14 |
| 13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero) | | | 0.00 | | | 1,272,009.74 |
| 14. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D12b) | | | 29,467,097.25 | | | |
| b. State Subventions (Line D13) | | | 0.00 | | | |
| c. Less: Excluded Appropriations (Line C24) | | | 191,621.02 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c) | | | 29,275,476.23 | | | |
| **15 Adjustments to the Limit Per Government Code Section 7902.1** (Line D14d minus D9) | | | 4,665,441.52 | | | |
| **SUMMARY** | **2022-23 Actual** | | | **2023-24 Budget** | | |
| **16 Adjusted Appropriations Limit** (Lines D9 plus D15) | | | 29,275,476.23 | | | 30,345,808.65 |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| 17 **Appropriations Subject to the Limit** (Line D14d) | | | 29,275,476.23 | | | |

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

NOT APPLICABLE

MELISSA ABBEY
Gann Contact Person

805-782-7212
Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

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

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

| | |
|---|---|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) | 1,907,761.44 |
| 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. | 150,992.59 |
| 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. | |

Business Services Division: PAYROLL=(3) FTE 1-payroll acct tech (2) payroll specialist FISCAL=(1) fiscal acct tech (2) fiscal specialist (1) fiscal specialist II

**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) | 16,498,714.35 |

**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) | 12.48% |

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

| | |
|---|---|
| Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. | 0.00 |

**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) | 2,001,031.20 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 441,025.64 |

| | |
|---|---|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 56,682.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 236,003.11 |
| 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) | (6,791.62) |
| 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) | 2,727,950.33 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (237,636.75) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,490,313.58 |
| **B. Base Costs** | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 6,127,706.73 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 10,297,272.81 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 2,539,572.33 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 215,703.10 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 60,773.15 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,156,867.42 |
| 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) | 1,798,600.15 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) | |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals | |
| except 0000 and 9000, objects 1000-5999) | 1,288,720.26 |
| 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) | 1,655,047.43 |
| 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) | 28,692.62 |
| 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) | 2,691,744.60 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 72,683.39 |
| 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) | 27,933,383.99 |
| **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) | 9.77% |
| **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) | 8.92% |

**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)** | 2,727,950.33 |
| **B. Carry-forward adjustment from prior year(s)** | |
| 1. Carry-forward adjustment from the second prior year | (183,422.04) |
| 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 (9.96%) 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 (9.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.54%) times Part III, Line B19); zero if positive | (237,636.75) |
| **D. Preliminary carry-forward adjustment (Line C1 or C2)** | (237,636.75) |
| **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: | 8.92% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-118818.38) is applied to the current year calculation and the remainder ($-118818.37) is deferred to one or more future years: | 9.34% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-79212.25) is applied to the current year calculation and the remainder ($-158424.50) is deferred to one or more future years: | 9.48% |
| 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)** | (237,636.75) |

Approved indirect cost rate: 9.96%

Highest rate used in any program: 10.54%

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

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3010 | 291,416.46 | 29,025.08 | 9.96% |
| 01 | 3025 | 103,574.91 | 10,316.06 | 9.96% |
| 01 | 3060 | 1,026,700.99 | 96,168.77 | 9.37% |
| 01 | 3061 | 149,660.28 | 14,562.28 | 9.73% |
| 01 | 3110 | 45,052.90 | 4,487.28 | 9.96% |
| 01 | 3182 | 158,004.24 | 15,642.00 | 9.90% |
| 01 | 3183 | 54,014.69 | 5,379.83 | 9.96% |
| 01 | 3212 | 810,868.26 | 80,762.48 | 9.96% |
| 01 | 3213 | 682,584.71 | 68,945.41 | 10.10% |
| 01 | 3305 | 2,928.00 | 291.00 | 9.94% |
| 01 | 3310 | 40,282.14 | 3,901.39 | 9.69% |
| 01 | 3315 | 29,244.00 | 2,801.00 | 9.58% |
| 01 | 3327 | 375,698.89 | 19,876.01 | 5.29% |
| 01 | 3384 | 70,900.53 | 6,840.00 | 9.65% |
| 01 | 3385 | 56,523.00 | 5,629.00 | 9.96% |
| 01 | 3395 | 38,750.86 | 1,487.00 | 3.84% |
| 01 | 4035 | 9,925.28 | 988.56 | 9.96% |
| 01 | 5630 | 83,233.90 | 8,290.10 | 9.96% |
| 01 | 5632 | 33,356.64 | 3,322.32 | 9.96% |
| 01 | 5633 | 126,858.46 | 12,635.10 | 9.96% |
| 01 | 5634 | 2,352.01 | 234.26 | 9.96% |
| 01 | 5636 | 57,194.63 | 5,449.18 | 9.53% |
| 01 | 5810 | 29,247.47 | 2,913.05 | 9.96% |
| 01 | 6387 | 93,111.96 | 9,275.34 | 9.96% |
| 01 | 6500 | 4,960,232.89 | 448,177.94 | 9.04% |
| 01 | 6510 | 588,799.33 | 58,644.00 | 9.96% |
| 01 | 6515 | 13,306.85 | 1,010.00 | 7.59% |
| 01 | 6520 | 125,354.00 | 12,486.00 | 9.96% |
| 01 | 6536 | 92,665.57 | 936.00 | 1.01% |
| 01 | 6537 | 1,355.60 | 135.00 | 9.96% |
| 01 | 6680 | 34,103.00 | 3,397.00 | 9.96% |
| 01 | 6685 | 34,103.00 | 3,397.00 | 9.96% |
| 01 | 6695 | 296,526.00 | 29,534.00 | 9.96% |
| 01 | 7366 | 214,707.98 | 21,384.79 | 9.96% |
| 01 | 7368 | 67,181.33 | 6,691.26 | 9.96% |

| | | | | |
|---|---|---|---|---|
| 01 | 7412 | 41,190.90 | 4,102.61 | 9.96% |
| 01 | 7413 | 41,190.69 | 4,102.59 | 9.96% |
| 01 | 7430 | 260,114.59 | 25,907.41 | 9.96% |
| 01 | 7435 | 46.13 | 4.59 | 9.95% |
| 01 | 7810 | 1,175,216.78 | 108,320.56 | 9.22% |
| 01 | 8150 | 473,659.37 | 47,180.96 | 9.96% |
| 01 | 9010 | 1,457,371.99 | 38,012.76 | 2.61% |
| 12 | 5033 | 10,322.14 | 1,028.09 | 9.96% |
| 12 | 5035 | 120,110.51 | 10,452.49 | 8.70% |
| 12 | 5055 | 129,289.78 | 13,622.84 | 10.54% |
| 12 | 5059 | 8,342.37 | 830.90 | 9.96% |
| 12 | 5320 | 26,499.03 | 1,417.70 | 5.35% |
| 12 | 5810 | 831,627.78 | 66,530.22 | 8.00% |
| 12 | 6057 | 13,066.54 | 1,301.43 | 9.96% |
| 12 | 6105 | 993,714.52 | 98,721.06 | 9.93% |
| 12 | 6127 | 139,149.00 | 13,859.00 | 9.96% |
| 12 | 7810 | 283,375.60 | 25,065.83 | 8.85% |
| 12 | 9010 | 88,358.22 | 994.91 | 1.13% |
| 13 | 5310 | 71,395.39 | 3,819.65 | 5.35% |

| | | |
|---|---|---|
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages) | 0.00% | 2.70% |
| **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 |

| 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 | 10,969.12 | | 18,613.57 | 29,582.69 |
| 2. State Lottery Revenue | 8560 | 2,243.38 | | 2,138.47 | 4,381.85 |
| 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 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | 0.00 | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 13,212.50 | 0.00 | 20,752.04 | 33,964.54 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Books and Supplies | 4000-4999 | 3,971.97 | 0.00 | 3,348.61 | 7,320.58 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 673.60 | 0.00 | | 673.60 |
| 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 | | | 7,533.75 | 7,533.75 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | 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 | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | 0.00 | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00 | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | 0.00 | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) | | 4,645.57 | 0.00 | 10,882.36 | 15,527.93 |
| **C. ENDING BALANCE (Must equal Line A6 minus Line B12)** | 979Z | 8,566.93 | 0.00 | 9,869.68 | 18,436.61 |

**D. COMMENTS:**

N/A

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

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

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|---|---|---|---|---|---|---|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| **Instructional Goals** | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K–12 | 4,818.74 | 0.00 | 4,818.74 | 588.31 | | 5,407.05 |
| 3100 | Alternative Schools | 68,174.64 | 0.00 | 68,174.64 | 8,323.28 | | 76,497.92 |
| 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 | 2,293,956.52 | 376,013.00 | 2,669,969.52 | 325,970.34 | | 2,995,939.86 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3600 | Juvenile Courts | 941,145.15 | 187,582.52 | 1,128,727.67 | 137,803.72 | | 1,266,531.39 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 1,589,468.70 | 74,032.19 | 1,663,500.89 | 203,092.94 | | 1,866,593.83 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 1,617,333.70 | 0.00 | 1,617,333.70 | 197,456.49 | | 1,814,790.19 |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 7,135,911.66 | 201,834.80 | 7,337,746.46 | 895,848.31 | | 8,233,594.77 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| **Other Goals** | | | | | | | |
| 7110 | Nonagency - Educational | 1,210,227.73 | 18,863.26 | 1,229,090.99 | 150,056.85 | | 1,379,147.84 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8500 | Child Care and Development Services | 219,054.85 | 0.00 | 219,054.85 | 26,743.89 | | 245,798.74 |
| 8600 | County Services to Districts | 9,664,644.54 | 0.00 | 9,664,644.54 | 1,179,933.86 | | 10,844,578.40 |
| **Other Costs** | | | | | | | |
| — | Food Services | | | | | 5,428.65 | 5,428.65 |
| — | Enterprise | | | | | 60,773.15 | 60,773.15 |
| — | Facilities Acquisition & Construction | | | | | 447,460.00 | 447,460.00 |
| — | Other Outgo | | | | | 7,309,836.98 | 7,309,836.98 |
| **Other Funds —** | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 926,489.71 | 926,489.71 | 456,785.71 | | 1,383,275.42 |
| — | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (237,644.12) | | (237,644.12) |
| — | **Total County School Service and Charter Schools Funds Expenditures** | 24,744,736.23 | 1,784,815.48 | 26,529,551.71 | 3,344,959.58 | 7,823,498.78 | 37,698,010.07 |

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Instructional Goals** | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 792.71 | 4,026.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 4,818.74 |
| 3100 | Alternative Schools | 3,272.15 | 34,149.79 | 0.00 | 14,509.59 | 16,243.11 | 0.00 | 0.00 | | | 0.00 | 0.00 | 68,174.64 |
| 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 | 585,333.14 | 317,273.52 | 1,398.00 | 246,109.89 | 594,445.25 | 420,955.84 | 0.00 | | | 128,440.88 | 0.00 | 2,293,956.52 |
| 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 | 520,373.87 | 260,354.53 | 217.00 | 139,871.58 | 20,328.17 | 0.00 | 0.00 | | | 0.00 | 0.00 | 941,145.15 |
| 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 | 204,383.60 | 1,280,418.07 | 0.00 | 532.53 | 0.00 | 0.00 | 0.00 | | | 104,134.50 | 0.00 | 1,589,468.70 |
| 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 | 957,245.31 | 267,920.42 | 49,296.09 | 0.00 | 342,871.88 | 0.00 | 0.00 | | | 0.00 | 0.00 | 1,617,333.70 |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 4,135,255.61 | 1,577,767.20 | 458.00 | 449,965.52 | 840,765.44 | 0.00 | 0.00 | | | 109,798.89 | 21,901.00 | 7,135,911.66 |
| 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 | 1,052,398.11 | 157,829.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,210,227.73 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 215,703.10 | 0.00 | 3,351.75 | 0.00 | 219,054.85 |
| 8600 | County Services to Districts | | 5,696,564.53 | 5,700.60 | 0.00 | 281,299.06 | 55,536.82 | 0.00 | | 3,533,689.30 | 91,854.23 | 0.00 | 9,664,644.54 |
| **Total Direct Charged Costs** | | 7,459,054.50 | 9,596,303.71 | 57,069.69 | 850,989.11 | 2,095,952.91 | 476,492.66 | 0.00 | 215,703.10 | 3,533,689.30 | 437,580.25 | 21,901.00 | 24,744,736.23 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|---|---|---|---|---|---|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| **Instructional Goals** | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3500 | County Community Schools | 4,803.53 | 368,049.47 | 3,160.00 | 376,013.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | 3,557.78 | 184,024.74 | 0.00 | 187,582.52 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 422.30 | 73,609.89 | 0.00 | 74,032.19 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 17,810.06 | 184,024.74 | 0.00 | 201,834.80 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Goals** | | | | | |
| 7110 | Nonagency - Educational | 460.79 | 18,402.47 | 0.00 | 18,863.26 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| 8600 | County Services to Districts | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Funds** | | | | | |
| -- | Adult Education (Fund 11) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Child Development (Fund 12) | 6,366.02 | 736,098.95 | 0.00 | 742,464.97 |
| -- | Cafeteria (Funds 13 and 61) | 0.00 | 184,024.74 | 0.00 | 184,024.74 |
| **Total Allocated Support Costs** | | 33,420.48 | 1,748,235.00 | 3,160.00 | 1,784,815.48 |

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) | 607,016.07 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 56,682.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 2,183,983.89 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 734,921.74 |
| 5 | Total Central Administration Costs in County School Service and Charter Schools Funds | 3,582,603.70 |
| **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) | 24,744,736.23 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 1,784,815.48 |
| 3 | Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | 26,529,551.71 |
| **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) | 2,702,283.62 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 112,683.42 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 2,814,967.04 |
| **D.** | **Total Direct Charged and Allocated Costs (B3 + C5)** | 29,344,518.75 |
| **E.** | **Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)** | 12.21% |

| 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) | 5,428.65 | | | | 5,428.65 |
| Enterprise (Objects 1000-5999, 6400-6920) | | 60,773.15 | | | 60,773.15 |
| Facilities Acquisition & Construction (Objects 1000-6700) | | | 447,460.00 | | 447,460.00 |
| Other Outgo (Objects 1000 - 7999) | | | | 7,309,836.98 | 7,309,836.98 |
| **Total Other Costs** | 5,428.65 | 60,773.15 | 447,460.00 | 7,309,836.98 | 7,823,498.78 |

**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)** | | 23,547.79 | 0.00 | 7,912.46 | 1,960.24 | 1,748,235.00 | 0.00 | 3,160.00 |
| **B. Enter Allocation Factor(s) by Goal:** (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| **Instructional Goals** | **Description** | | | | | | | |
| 0001 | Pre-Kindergarten | | | | | | | |
| 1110 | Regular Education, K–12 | | | | | | | |
| 3100 | Alternative Schools | | | | | | | |
| 3300 | Independent Study Centers | | | | | | | |
| 3400 | Opportunity Schools | | | | | | | |
| 3500 | County Community Schools | 4.55 | | 4.55 | 4.55 | 4.00 | | 4.00 |
| 3550 | Community Day Schools | | | | | | | |
| 3600 | Juvenile Courts | 3.37 | | 3.37 | 3.37 | 2.00 | | |
| 3700 | Specialized Secondary Programs | | | | | | | |
| 3800 | Career Technical Education | .40 | | .40 | .40 | .80 | | |
| 4110 | Regular Education, Adult | | | | | | | |
| 4610 | Adult Independent Study Centers | | | | | | | |
| 4620 | Adult Correctional Education | | | | | | | |
| 4630 | Adult Career Technical Education | | | | | | | |
| 4760 | Bilingual | | | | | | | |
| 4850 | Migrant Education | | | | | | | |
| 4900 | Other Supplemental Education | | | | | | | |
| 5000-5999 | Special Education (allocated to 5001) | 16.87 | | 16.87 | 16.87 | 2.00 | | |
| 6000 | ROC/P | | | | | | | |
| **Other Goals** | **Description** | | | | | | | |
| 7110 | Nonagency - Educational | .44 | | .44 | .44 | .20 | | |
| 7150 | Nonagency - Other | | | | | | | |
| 8100 | Community Services | | | | | | | |
| 8500 | Child Care and Development Services | | | | | | | |
| 8600 | County Services to Districts | | | | | | | |
| **Other Funds** | **Description** | | | | | | | |
| -- | Adult Education (Fund 11) | | | | | | | |
| -- | Child Development (Fund 12) | 6.03 | | 6.03 | 6.03 | 8.00 | | |

| | 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) | | | | | 2.00 | | |
| **C. Total Allocation Factors** | 31.66 | 0.00 | 31.66 | 31.66 | 19.00 | 0.00 | 4.00 |

County School Service Fund
Special Education Revenue Allocations
Setup



| | | |
|---|---|---|
| Current LEA: | 40-10405-0000000 San Luis Obispo County Office of Education | |
| Selected SELPA: | AJ | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| AJ | San Luis Obispo County | |

| 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** | | | | | | | | 135.00 |
| **TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 154,775.96 | 166,046.00 | 337,893.41 | 373,244.05 | 14,683.34 | 1,472,530.30 | 158,829.80 | 2,678,002.86 |
| 2000-2999 | Classified Salaries | 182,755.70 | 273,960.90 | 0.00 | 94,873.99 | 10,033.50 | 1,043,832.65 | 0.00 | 1,605,456.74 |
| 3000-3999 | Employee Benefits | 140,142.22 | 193,587.56 | 157,056.63 | 221,141.21 | 13,327.85 | 1,422,485.36 | 53,682.99 | 2,201,423.82 |
| 4000-4999 | Books and Supplies | 30,334.92 | 16,806.87 | 0.00 | 1,223.97 | 38.17 | 132,932.50 | 0.00 | 181,336.43 |
| 5000-5999 | Services and Other Operating Expenditures | 99,285.39 | 144,853.38 | 19,082.38 | 135,068.18 | 46.80 | 283,868.47 | 468.00 | 682,672.60 |
| 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 | 607,294.19 | 795,254.71 | 514,032.42 | 825,551.40 | 38,129.66 | 4,355,649.28 | 212,980.79 | 7,348,892.45 |
| 7310 | Transfers of Indirect Costs | 382,046.43 | 99,551.91 | 0.00 | 73,943.00 | 5,602.00 | 1,071.00 | 0.00 | 562,214.34 |
| 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 | 201,834.84 | | | | | | 0.00 | 201,834.84 |
| | Total Indirect Costs and PCR Allocations | 583,881.27 | 99,551.91 | 0.00 | 73,943.00 | 5,602.00 | 1,071.00 | 0.00 | 764,049.18 |
| | TOTAL COSTS | 1,191,175.46 | 894,806.62 | 514,032.42 | 899,494.40 | 43,731.66 | 4,356,720.28 | 212,980.79 | 8,112,941.63 |
| **FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,200.00 | 4,400.00 | 86,890.86 | 6,600.00 | 14,657.63 | 146,395.19 | 27,881.47 | 289,025.15 |
| 2000-2999 | Classified Salaries | 10,340.00 | 91,045.80 | 0.00 | 2,200.00 | 10,033.50 | 176,799.86 | 0.00 | 290,419.16 |
| 3000-3999 | Employee Benefits | 1,001.63 | 38,657.39 | 31,173.11 | 1,120.02 | 12,059.17 | 106,991.97 | 13,152.82 | 204,156.11 |
| 4000-4999 | Books and Supplies | 15,508.60 | 0.00 | 0.00 | 1,223.97 | 0.00 | 26,804.12 | 0.00 | 43,536.69 |
| 5000-5999 | Services and Other Operating Expenditures | 5,449.70 | 10,627.60 | 14,537.78 | 90,953.70 | 46.80 | 35,767.15 | 107.71 | 157,490.44 |
| 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 | 34,499.93 | 144,730.79 | 132,601.75 | 102,097.69 | 36,797.10 | 492,758.29 | 41,142.00 | 984,627.55 |
| 7310 | Transfers of Indirect Costs | 22,754.40 | 0.00 | 0.00 | 6,840.00 | 5,602.00 | 0.00 | 0.00 | 35,196.40 |
| 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 | 22,754.40 | 0.00 | 0.00 | 6,840.00 | 5,602.00 | 0.00 | 0.00 | 35,196.40 |
| | TOTAL BEFORE OBJECT 8980 | 57,254.33 | 144,730.79 | 132,601.75 | 108,937.69 | 42,399.10 | 492,758.29 | 41,142.00 | 1,019,823.95 |
| 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 | | | | | | | | 1,019,823.95 |
| **STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 152,575.96 | 161,646.00 | 251,002.55 | 366,644.05 | 25.71 | 1,326,135.11 | 130,948.33 | 2,388,977.71 |

| 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 |
|---|---|---|---|---|---|---|---|---|---|
| 2000-2999 | Classified Salaries | 172,415.70 | 182,915.10 | 0.00 | 92,673.99 | 0.00 | 867,032.79 | 0.00 | 1,315,037.58 |
| 3000-3999 | Employee Benefits | 139,140.59 | 154,930.17 | 125,883.52 | 220,021.19 | 1,268.68 | 1,315,493.39 | 40,530.17 | 1,997,267.71 |
| 4000-4999 | Books and Supplies | 14,826.32 | 16,806.87 | 0.00 | 0.00 | 38.17 | 106,128.38 | 0.00 | 137,799.74 |
| 5000-5999 | Services and Other Operating Expenditures | 93,835.69 | 134,225.78 | 4,544.60 | 44,114.48 | 0.00 | 248,101.32 | 360.29 | 525,182.16 |
| 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 | 572,794.26 | 650,523.92 | 381,430.67 | 723,453.71 | 1,332.56 | 3,862,890.99 | 171,838.79 | 6,364,264.90 |
| 7310 | Transfers of Indirect Costs | 359,292.03 | 99,551.91 | 0.00 | 67,103.00 | 0.00 | 1,071.00 | 0.00 | 527,017.94 |
| 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 | 201,834.84 | | | | | | 0.00 | 201,834.84 |
| | Total Indirect Costs and PCR Allocations | 561,126.87 | 99,551.91 | 0.00 | 67,103.00 | 0.00 | 1,071.00 | 0.00 | 728,852.78 |
| | TOTAL BEFORE OBJECT 8980 | 1,133,921.13 | 750,075.83 | 381,430.67 | 790,556.71 | 1,332.56 | 3,863,961.99 | 171,838.79 | 7,093,117.68 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 7,093,117.68 |
| **LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 263.43 | 0.00 | 0.00 | 32.13 | 0.00 | 49,001.09 | 0.00 | 49,296.65 |
| 2000-2999 | Classified Salaries | 20,718.12 | 0.00 | 0.00 | 3.19 | 0.00 | 94.68 | 0.00 | 20,815.99 |
| 3000-3999 | Employee Benefits | 9,081.85 | 0.00 | 0.00 | 0.00 | 0.00 | 21,269.00 | 0.00 | 30,350.85 |
| 4000-4999 | Books and Supplies | 8,338.30 | 820.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,158.67 |
| 5000-5999 | Services and Other Operating Expenditures | 67,483.09 | 7,572.38 | 0.00 | 0.00 | 0.00 | (47,031.35) | 0.00 | 28,024.12 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 105,884.79 | 8,392.75 | 0.00 | 35.32 | 0.00 | 23,333.42 | 0.00 | 137,646.28 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 105,884.79 | 8,392.75 | 0.00 | 35.32 | 0.00 | 23,333.42 | 0.00 | 137,646.28 |
| 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) | | | | | | | | 6,343.70 |
| | TOTAL COSTS | | | | | | | | 143,989.98 |

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

| 2021-22 Expenditures | A. State and Local | B. Local Only |
|---|---|---|
| 1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | 7,004,446.62 | 394,370.83 |
| 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) | 7,004,446.62 | 394,370.83 |

**C. Unduplicated Pupil Count**

| | |
|---|---|
| 1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet | 117.00 |
| 2. Enter any adjustments not included in Line C1 (explain below) | |
| 3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2) | 117.00 |

**SELPA:** **San Luis Obispo County (AJ)**

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

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

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

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

**SECTION 1** **Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|---|---|---|
| Departure of Special Education Staff | 148,739.58 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 148,739.58 | 0.00 |

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

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

**SELPA:** **San Luis Obispo County (AJ)**

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

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

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

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

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

| SECTION 3 | Column A | Column B | Column C |
|---|---|---|---|

SELPA: San Luis Obispo County (AJ)

## A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

| | Actual Expenditures (LE-CY Worksheet) FY 2022-23 | Actual Expenditures Comparison Year 2021-22 | Difference (A - B) |
|---|---|---|---|
| 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 | 8,112,941.63 | | |
| b. Less: Expenditures paid from federal sources | 1,019,823.95 | | |
| c. Expenditures paid from state and local sources | 7,093,117.68 | 7,004,446.62 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 7,004,446.62 | |
| Less: Exempt reduction(s) for SECTION1 | | 148,739.58 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 7,093,117.68 | 6,855,707.04 | 237,410.64 |

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

| | Actual FY 2022-23 | Comparison Year 2019-20 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 8,112,941.63 | | |
| b. Less: Expenditures paid from federal sources | 1,019,823.95 | | |
| c. Expenditures paid from state and local sources | 7,093,117.68 | 8,785,870.64 | |
| Add/Less: Adjustments required for MOE calculation | | (1,077,345.82) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 7,708,524.82 | |
| Less: Exempt reduction(s) from SECTION 1 | | 148,739.58 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 7,093,117.68 | 7,559,785.24 | |
| d. Special education unduplicated pupil count | 135.00 | 115.00 | |
| e. Per capita state and local expenditures (A2c/A2d) | 52,541.61 | 65,737.26 | (13,195.65) |

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 |
|---|---|---|

**SELPA:** San Luis Obispo County (AJ)

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.

| | FY 2022-23 | 2021-22 | Difference |
|---|---|---|---|
| a. Expenditures paid from local sources | 143,989.98 | 394,370.83 | |
| Add/Less: Adjustments required for MOE calculation | | (394,370.83) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 143,989.98 | 0.00 | 143,989.98 |

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.

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.

| | Actual FY 2022-23 | Comparison Year 2021-22 | Difference |
|---|---|---|---|
| a. Expenditures paid from local sources | 143,989.98 | 394,370.83 | |
| Add/Less: Adjustments required for MOE calculation | | (394,370.83) | |
| Comparison year's expenditures, adjusted for MOE | | 0.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 143,989.98 | 0.00 | |
| b. Special education unduplicated pupil count | 135.00 | 117.00 | |
| c. Per capita local expenditures(B2a/ B2b) | 1,066.59 | 0.00 | 1,066.59 |

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.

| | |
|---|---|
| Melissa Abbey | 805-782-7212 |
| Contact Name | Telephone Number |
| Director, Fiscal Services | mabbey@slocoe.org |
| Title | Email Address |

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** | | | | | | | | 135.00 |
| **TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 104,216.00 | 166,495.00 | 319,751.37 | 332,428.00 | 31,670.86 | 1,849,007.00 | 208,168.00 | 3,011,736.23 |
| 2000-2999 | Classified Salaries | 180,587.00 | 261,035.20 | 0.00 | 111,327.00 | 17,966.32 | 1,060,020.00 | 0.00 | 1,630,935.52 |
| 3000-3999 | Employee Benefits | 429,789.00 | 173,977.60 | 117,687.44 | 203,361.00 | 20,664.24 | 1,162,648.00 | 73,305.00 | 2,181,432.28 |
| 4000-4999 | Books and Supplies | 21,222.00 | 6,150.00 | 0.00 | 0.00 | 0.00 | 125,926.00 | 0.00 | 153,298.00 |
| 5000-5999 | Services and Other Operating Expenditures | 158,709.00 | 116,384.00 | 24,480.00 | 31,573.00 | 2,206.00 | 244,175.00 | 0.00 | 577,527.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 894,523.00 | 724,041.80 | 461,918.81 | 678,689.00 | 72,507.42 | 4,441,776.00 | 281,473.00 | 7,554,929.03 |
| 7310 | Transfers of Indirect Costs | 510,656.00 | 159,968.00 | 0.00 | 64,844.00 | 6,633.00 | 0.00 | 0.00 | 742,101.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 510,656.00 | 159,968.00 | 0.00 | 64,844.00 | 6,633.00 | 0.00 | 0.00 | 742,101.00 |
| | TOTAL COSTS | 1,405,179.00 | 884,009.80 | 461,918.81 | 743,533.00 | 79,140.42 | 4,441,776.00 | 281,473.00 | 8,297,030.03 |
| **STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)** | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 104,216.00 | 166,495.00 | 319,751.37 | 332,428.00 | 0.00 | 1,798,531.00 | 180,740.00 | 2,902,161.37 |
| 2000-2999 | Classified Salaries | 180,587.00 | 261,035.20 | 0.00 | 111,327.00 | 0.00 | 1,038,033.00 | 0.00 | 1,590,982.20 |
| 3000-3999 | Employee Benefits | 429,789.00 | 173,977.60 | 117,687.44 | 203,361.00 | 0.00 | 1,115,216.00 | 60,415.00 | 2,100,446.04 |
| 4000-4999 | Books and Supplies | 21,222.00 | 6,150.00 | 0.00 | 0.00 | 0.00 | 123,780.00 | | 151,152.00 |
| 5000-5999 | Services and Other Operating Expenditures | 158,709.00 | 116,384.00 | 11,050.00 | 31,573.00 | 0.00 | 204,236.00 | | 521,952.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 894,523.00 | 724,041.80 | 448,488.81 | 678,689.00 | 0.00 | 4,279,796.00 | 241,155.00 | 7,266,693.61 |
| 7310 | Transfers of Indirect Costs | 508,060.00 | 159,968.00 | 0.00 | 64,844.00 | 0.00 | 0.00 | | 732,872.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 508,060.00 | 159,968.00 | 0.00 | 64,844.00 | 0.00 | 0.00 | 0.00 | 732,872.00 |
| | TOTAL BEFORE OBJECT 8980 | 1,402,583.00 | 884,009.80 | 448,488.81 | 743,533.00 | 0.00 | 4,279,796.00 | 241,155.00 | 7,999,565.61 |
| 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 | | | | | | | | 7,999,565.61 |
| **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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,661.00 | | 53,661.00 |
| 2000-2999 | Classified Salaries | 32,719.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 32,719.00 |
| 3000-3999 | Employee Benefits | 16,495.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,093.00 | | 37,588.00 |
| 4000-4999 | Books and Supplies | 4,700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 4,700.00 |
| 5000-5999 | Services and Other Operating Expenditures | 71,778.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 5,670.00 | | 78,948.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 125,692.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 80,424.00 | 0.00 | 207,616.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 125,692.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 80,424.00 | 0.00 | 207,616.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 207,616.00 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | **UNDUPLICATED PUPIL COUNT** | | | | | | | | | 135.00 |
| **TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 154,775.96 | 166,046.00 | 337,893.41 | 373,244.05 | 14,683.34 | 1,472,530.30 | 0.00 | 158,829.80 | 2,678,002.86 |
| 2000-2999 | Classified Salaries | 182,755.70 | 273,960.90 | 0.00 | 94,873.99 | 10,033.50 | 1,043,832.65 | 0.00 | | 1,605,456.74 |
| 3000-3999 | Employee Benefits | 140,142.22 | 193,587.56 | 157,056.63 | 221,141.21 | 13,327.85 | 1,422,485.36 | 0.00 | 53,682.99 | 2,201,423.82 |
| 4000-4999 | Books and Supplies | 30,334.92 | 16,806.87 | 0.00 | 1,223.97 | 38.17 | 132,932.50 | 0.00 | | 181,336.43 |
| 5000-5999 | Services and Other Operating Expenditures | 99,285.39 | 144,853.38 | 19,082.38 | 135,068.18 | 46.80 | 283,868.47 | 0.00 | 468.00 | 682,672.60 |
| 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 | 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 | 607,294.19 | 795,254.71 | 514,032.42 | 825,551.40 | 38,129.66 | 4,355,649.28 | 0.00 | 212,980.79 | 7,348,892.45 |
| 7310 | Transfers of Indirect Costs | 382,046.43 | 99,551.91 | 0.00 | 73,943.00 | 5,602.00 | 1,071.00 | 0.00 | | 562,214.34 |
| 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) | 201,834.84 | | | | | | | | 201,834.84 |
| | Total Indirect Costs | 382,046.43 | 99,551.91 | 0.00 | 73,943.00 | 5,602.00 | 1,071.00 | 0.00 | 0.00 | 562,214.34 |
| | TOTAL COSTS | 989,340.62 | 894,806.62 | 514,032.42 | 899,494.40 | 43,731.66 | 4,356,720.28 | 0.00 | 212,980.79 | 7,911,106.79 |
| **FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,200.00 | 4,400.00 | 86,890.86 | 6,600.00 | 14,657.63 | 146,395.19 | 0.00 | 27,881.47 | 289,025.15 |
| 2000-2999 | Classified Salaries | 10,340.00 | 91,045.80 | 0.00 | 2,200.00 | 10,033.50 | 176,799.86 | 0.00 | | 290,419.16 |
| 3000-3999 | Employee Benefits | 1,001.63 | 38,657.39 | 31,173.11 | 1,120.02 | 12,059.17 | 106,991.97 | 0.00 | 13,152.82 | 204,156.11 |
| 4000-4999 | Books and Supplies | 15,508.60 | 0.00 | 0.00 | 1,223.97 | 0.00 | 26,804.12 | 0.00 | | 43,536.69 |
| 5000-5999 | Services and Other Operating Expenditures | 5,449.70 | 10,627.60 | 14,537.78 | 90,953.70 | 46.80 | 35,767.15 | 0.00 | 107.71 | 157,490.44 |
| 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 | 34,499.93 | 144,730.79 | 132,601.75 | 102,097.69 | 36,797.10 | 492,758.29 | 0.00 | 41,142.00 | 984,627.55 |
| 7310 | Transfers of Indirect Costs | 22,754.40 | 0.00 | 0.00 | 6,840.00 | 5,602.00 | 0.00 | 0.00 | | 35,196.40 |
| 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 | 22,754.40 | 0.00 | 0.00 | 6,840.00 | 5,602.00 | 0.00 | 0.00 | 0.00 | 35,196.40 |
| | TOTAL BEFORE OBJECT 8980 | 57,254.33 | 144,730.79 | 132,601.75 | 108,937.69 | 42,399.10 | 492,758.29 | 0.00 | 41,142.00 | 1,019,823.95 |
| 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 | | | | | | | | | 1,019,823.95 |

| 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 | 152,575.96 | 161,646.00 | 251,002.55 | 366,644.05 | 25.71 | 1,326,135.11 | 0.00 | 130,948.33 | 2,388,977.71 |
| 2000-2999 | Classified Salaries | 172,415.70 | 182,915.10 | 0.00 | 92,673.99 | 0.00 | 867,032.79 | 0.00 | | 1,315,037.58 |
| 3000-3999 | Employee Benefits | 139,140.59 | 154,930.17 | 125,883.52 | 220,021.19 | 1,268.68 | 1,315,493.39 | 0.00 | 40,530.17 | 1,997,267.71 |
| 4000-4999 | Books and Supplies | 14,826.32 | 16,806.87 | 0.00 | 0.00 | 38.17 | 106,128.38 | 0.00 | | 137,799.74 |
| 5000-5999 | Services and Other Operating Expenditures | 93,835.69 | 134,225.78 | 4,544.60 | 44,114.48 | 0.00 | 248,101.32 | 0.00 | 360.29 | 525,182.16 |
| 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 | 572,794.26 | 650,523.92 | 381,430.67 | 723,453.71 | 1,332.56 | 3,862,890.99 | 0.00 | 171,838.79 | 6,364,264.90 |
| 7310 | Transfers of Indirect Costs | 359,292.03 | 99,551.91 | 0.00 | 67,103.00 | 0.00 | 1,071.00 | 0.00 | | 527,017.94 |
| 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) | 201,834.84 | | | | | | | | 201,834.84 |
| | Total Indirect Costs | 359,292.03 | 99,551.91 | 0.00 | 67,103.00 | 0.00 | 1,071.00 | 0.00 | 0.00 | 527,017.94 |
| | TOTAL BEFORE OBJECT 8980 | 932,086.29 | 750,075.83 | 381,430.67 | 790,556.71 | 1,332.56 | 3,863,961.99 | 0.00 | 171,838.79 | 6,891,282.84 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 6,891,282.84 |
| **LOCAL EXPENDITURES** (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 263.43 | 0.00 | 0.00 | 32.13 | 0.00 | 49,001.09 | 0.00 | | 49,296.65 |
| 2000-2999 | Classified Salaries | 20,718.12 | 0.00 | 0.00 | 3.19 | 0.00 | 94.68 | 0.00 | | 20,815.99 |
| 3000-3999 | Employee Benefits | 9,081.85 | 0.00 | 0.00 | 0.00 | 0.00 | 21,269.00 | 0.00 | | 30,350.85 |
| 4000-4999 | Books and Supplies | 8,338.30 | 820.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 9,158.67 |
| 5000-5999 | Services and Other Operating Expenditures | 67,483.09 | 7,572.38 | 0.00 | 0.00 | 0.00 | (47,031.35) | 0.00 | | 28,024.12 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 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 | 105,884.79 | 8,392.75 | 0.00 | 35.32 | 0.00 | 23,333.42 | 0.00 | 0.00 | 137,646.28 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 105,884.79 | 8,392.75 | 0.00 | 35.32 | 0.00 | 23,333.42 | 0.00 | 0.00 | 137,646.28 |

| 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) | | | | | | | | | 6,343.70 |
| | TOTAL COSTS | | | | | | | | | 143,989.98 |

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

**SELPA:** **San Luis Obispo County (AJ)**

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

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

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

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

## SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

SELPA: **San Luis Obispo County (AJ)**

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

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

**If (b) is greater than (a).**

| | | | State and Local | Local Only |
|---|---|---|---|---|
| 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).**

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

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

SELPA: San Luis Obispo County (AJ)

**SECTION 3**

| | Column A | Column B | Column C |
|---|---|---|---|
| | Budgeted Amounts (LB-B Worksheet) FY 2023-24 | Actual Expenditures Comparison Year 2021-22 | Difference (A - B) |
| **A. COMBINED STATE AND LOCAL EXPENDITURES METHOD** | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 8,297,030.03 | | |
| b. Less: Expenditures paid from federal sources | 297,464.42 | | |
| c. Expenditures paid from state and local sources | 7,999,565.61 | 7,004,446.62 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 7,004,446.62 | |
| 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 | 7,999,565.61 | 7,004,446.62 | 995,118.99 |

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 2019-20 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 8,297,030.03 | | |
| b. Less: Expenditures paid from federal sources | 297,464.42 | | |
| c. Expenditures paid from state and local sources | 7,999,565.61 | 8,785,870.64 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | (1,077,345.82) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 7,708,524.82 | |
| 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 | 7,999,565.61 | 7,708,524.82 | |
| d. Special education unduplicated pupil count | 135.00 | 115.00 | |
| e. Per capita state and local expenditures (A2c/A2d) | 59,256.04 | 67,030.65 | (7,774.61) |

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: San Luis Obispo County (AJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

| | Budget FY 2023-24 | Comparison Year 201-22 | 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 | 207,616.00 | 394,370.83 | |
| Add/Less: Adjustments required for MOE calculation | | (394,370.83) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 207,616.00 | 0.00 | 207,616.00 |

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 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 per capita local expenditures | | | |
| a. Expenditures paid from local sources | 207,616.00 | 394,370.83 | |
| Add/Less: Adjustments required for MOE calculation | | (394,370.83) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 207,616.00 | 0.00 | |
| b. Special education unduplicated pupil count | 135.00 | 117.00 | |
| c. Per capita local expenditures (B2a/B2b) | 1,537.90 | 0.00 | 1,537.90 |

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.

| | |
|---|---|
| Melissa Abbey | 805-782-7212 |
| Contact Name | Telephone Number |
| Director, Fiscal Services | mabbey@slocoe.org |
| Title | Email Address |

# EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

IDEA Regulations 34 *Code of Federal Regulations* § 300.204

| Local Education Agency (LEA) Name | | Special Education Local Plan Area (SELPA) |
|---|---|---|
| **San Luis Obispo County Office of Education** | | **San Luis Obispo County SELPA** |
| Name of Person Completing Report | | Telephone & Fax Numbers |
| **Katy Bates** | | **805-782-7220** |
| **Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet** | **($113,163.78)** | **FY 2022-23** |

*The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.*

| | |
|---|---|
| **1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).**<br>**ENTER INFORMATION on the *detail reduction 1* tab; totals will carry forward to this section** | **$148,739.58** |
| **2. A decrease in enrollment of children with disabilities.**<br>**ENTER INFORMATION on the *detail reduction 2* tab; totals will carry forward to this section** | **$0.00** |
| **3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:**<br>**A. *Child has left the jurisdiction of the agency; OR***<br>**B. *Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has***<br>**C. *No longer needs the program of special education***<br>**ENTER INFORMATION on the *detail reduction 3* tab; totals will carry forward to this section** | **$0.00** |
| **4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of $5,000 or more).**<br>**ENTER INFORMATION on the *detail reduction 4* tab; totals will carry forward to this section** | **$0.00** |
| **TOTAL ALLOWABLE EXEMPTIONS TO MOE**<br>**(must equal amount of total exemption reductions entered in Section 1 of the LMC-A or LMC-B)** | **$148,739.58** |

*CDE Use Only*

| Local Education Agency (LEA) Name | Special Education Local Plan Area (SELPA) |
|---|---|
| San Luis Obispo County Office of Education | San Luis Obispo County SELPA |

# EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).

## DEPARTING

| No. | Position Title | Employee Name | Reason for Leaving | Salary | Benefits | Total |
|---|---|---|---|---|---|---|
| 1. | PC 137 Custodian .25 FTE SpEd | OPEN in 2022-23 thru current | n/a | $9,636.00 | $6,324.84 | $15,960.84 |
| 2. | PC 2138 SpEd TOSA .8065 FTE | OPEN in 2022-23 thru current | n/a | $73,942.34 | $31,765.31 | $105,707.65 |
| 3. | PC 1680 SpEd Instruc Asst .75 FTE | OPEN in 2022-23 thru current | n/a | $18,869.76 | $18,771.34 | $37,641.10 |
| 4. | | | | | | $0.00 |
| | | | ***Departing Total*** | ***$102,448.10*** | ***$56,861.49*** | ***$159,309.59*** |

## REPLACED BY

| No. | Position Title | Employee Name | | Salary | Benefits | Total |
|---|---|---|---|---|---|---|
| 1. | Substitute for PC 137 Custodian | Michael Rojas | n/a | $374.20 | $33.83 | $408.03 |
| 2. | No Subs for open PC 2138 TOSA | n/a | n/a | $0.00 | $0.00 | $0.00 |
| 3. | Substitutes for PC 1680 IA | Various | n/a | $9,531.37 | $630.61 | $10,161.98 |
| 4. | | | | | | $0.00 |
| | | | ***Replacement Total*** | ***$9,905.57*** | ***$664.44*** | ***$10,570.01*** |
| | | | **1. Departure Net Difference** | **$92,542.53** | **$56,197.05** | **$148,739.58** |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 COUNTY SCHOOL SERVICE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (15,336.04) | 0.00 | (237,644.12) | | | | |
| Other Sources/Uses Detail | | | | | 286,363.33 | 1,163,554.21 | | |
| Fund Reconciliation | | | | | | | 2,915.54 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 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 | 15,336.04 | 0.00 | 233,824.47 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 22,572.62 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 3,819.65 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 80,981.89 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 2,915.54 |
| 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 | 2,158.88 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 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 | | | | | 600,000.00 | 284,204.45 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 460,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 15,336.04 | (15,336.04) | 237,644.12 | (237,644.12) | 1,449,917.84 | 1,449,917.54 | 2,915.54 | 2,915.54 |

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

**San Luis Obispo County Office of Education** **San Luis Obispo 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)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

| ACCOUNT<br>FD - RS - PY - GO - FN - OB | RESOURCE | VALUE |
|---|---|---|
| 01-5636-0-0000-0000-8290 | 5636 | $62,643.81 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-0000-0000-9110 | 5636 | ($42,593.45) |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-0000-0000-9200 | 5636 | $44,337.36 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-0000-0000-9500 | 5636 | $1,743.91 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-0000-7210-7310 | 5636 | $5,449.18 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-1300 | 5636 | $30,588.35 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-3101 | 5636 | $5,842.40 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-3301 | 5636 | $419.70 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-3401 | 5636 | $3,949.47 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-3501 | 5636 | $139.04 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-3601 | 5636 | $1,319.61 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-3701 | 5636 | $292.98 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-5200 | 5636 | $8,968.51 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-5710 | 5636 | $5,000.00 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-5800 | 5636 | $534.17 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |
| 01-5636-0-8600-2100-5900 | 5636 | $140.40 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | |

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

| ACCOUNT<br>FD - RS - PY - GO - FN - OB | FUND | RESOURCE | VALUE |
|---|---|---|---|
| 01-5636-0-0000-0000-8290 | 01 | 5636 | $62,643.81 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-0000-0000-9110 | 01 | 5636 | ($42,593.45) |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-0000-0000-9200 | 01 | 5636 | $44,337.36 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-0000-0000-9500 | 01 | 5636 | $1,743.91 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-0000-7210-7310 | 01 | 5636 | $5,449.18 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-1300 | 01 | 5636 | $30,588.35 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-3101 | 01 | 5636 | $5,842.40 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-3301 | 01 | 5636 | $419.70 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-3401 | 01 | 5636 | $3,949.47 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-3501 | 01 | 5636 | $139.04 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-3601 | 01 | 5636 | $1,319.61 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-3701 | 01 | 5636 | $292.98 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-5200 | 01 | 5636 | $8,968.51 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-5710 | 01 | 5636 | $5,000.00 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-5800 | 01 | 5636 | $534.17 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-8600-2100-5900 | 01 | 5636 | $140.40 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |

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

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01-3384-0-5710-0000-8677 | 3384 | 8677 | $2,831.53 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-0000-0000-8290 | 5636 | 8290 | $62,643.81 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-0000-0000-9110 | 5636 | 9110 | ($42,593.45) |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-0000-0000-9200 | 5636 | 9200 | $44,337.36 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-5636-0-0000-0000-9500 | 5636 | 9500 | $1,743.91 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01-6545-0-0000-0000-9740 | 6545 | 9740 | $5,981.77 |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |

**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 |
|---|---|---|
| 16 | 0000 | ($350.00) |
| Explanation: DUE TO GASB 31 | | |
| Total of negative resource balances for Fund 16 | | ($350.00) |

**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)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

| FUND | RESOURCE | FUNCTION | VALUE |
|---|---|---|---|
| 01 | 0000 | 1190 | ($486.60) |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01 | 0000 | 8700 | ($54,420.00) |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01 | 3212 | 7150 | ($8,689.25) |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01 | 3214 | 1110 | ($111.81) |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |
| 01 | 9010 | 9200 | ($28,629.94) |
| Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM | | | |

**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 |
|---|---|---|---|
| 01 | 3214 | 4300 | ($7,310.37) |
| Explanation: CORRECTIONS FROM PRIOR YEAR | | | |
| 01 | 6536 | 3401 | ($650.05) |
| Explanation: PAYROLL ADJUSTMENTS | | | |
| 01 | 9010 | 7299 | ($28,629.94) |
| Explanation: PASS THROUGH | | | |
| 13 | 5310 | 8660 | ($744.41) |
| Explanation: NEGATIVE CASH | | | |
| 16 | 0000 | 9790 | ($350.00) |
| Explanation: DUE TO GASB 31 | | | |

**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/Unapprorpriated 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) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. **Exception**

Explanation: This was due to additional carry-over spent in current year

**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 | $9.77 % |

Explanation: WILL BE CORRECTED @ 23-24 1ST INTERIM

**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 01I) 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

**San Luis Obispo County Office of Education** **San Luis Obispo 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)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | VALUE |
|---|---|---|
| 01-5636-0-0000-0000-8290 | 5636 | $135,308.00 |
| 01-5636-0-0000-7210-7310 | 5636 | $12,301.00 |
| 01-5636-0-8600-2100-1300 | 5636 | $34,380.00 |
| 01-5636-0-8600-2100-3101 | 5636 | $6,567.00 |
| 01-5636-0-8600-2100-3301 | 5636 | $499.00 |
| 01-5636-0-8600-2100-3401 | 5636 | $4,511.00 |
| 01-5636-0-8600-2100-3501 | 5636 | $172.00 |
| 01-5636-0-8600-2100-3601 | 5636 | $1,375.00 |
| 01-5636-0-8600-2100-3701 | 5636 | $343.00 |
| 01-5636-0-8600-2100-5710 | 5636 | $75,000.00 |
| 01-5636-0-8600-2100-5900 | 5636 | $160.00 |

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

| ACCOUNT FD - RS - PY - GO - FN - OB | FUND | RESOURCE | VALUE |
|---|---|---|---|
| 01-5636-0-0000-0000-8290 | 01 | 5636 | $135,308.00 |
| 01-5636-0-0000-7210-7310 | 01 | 5636 | $12,301.00 |
| 01-5636-0-8600-2100-1300 | 01 | 5636 | $34,380.00 |
| 01-5636-0-8600-2100-3101 | 01 | 5636 | $6,567.00 |
| 01-5636-0-8600-2100-3301 | 01 | 5636 | $499.00 |
| 01-5636-0-8600-2100-3401 | 01 | 5636 | $4,511.00 |
| 01-5636-0-8600-2100-3501 | 01 | 5636 | $172.00 |
| 01-5636-0-8600-2100-3601 | 01 | 5636 | $1,375.00 |
| 01-5636-0-8600-2100-3701 | 01 | 5636 | $343.00 |
| 01-5636-0-8600-2100-5710 | 01 | 5636 | $75,000.00 |
| 01-5636-0-8600-2100-5900 | 01 | 5636 | $160.00 |

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

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01-0000-0-0000-0000-8625 | 0000 | 8625 | $726,588.00 |
| 01-5636-0-0000-0000-8290 | 5636 | 8290 | $135,308.00 |
| 01-6545-0-0000-0000-9740 | 6545 | 9740 | $5,981.77 |

**CHK-RESOURCExOBJECTB** - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01-6545-0-0000-0000-9791 | 6545 | 9791 | $5,981.77 |

**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 |
|---|---|---|
| 01 | 6333 | ($187,970.00) |
| 01 | 7412 | ($1,493.51) |
| 01 | 7413 | ($1,583.28) |
| Total of negative resource balances for Fund 01 | | ($191,046.79) |
| 16 | 0000 | ($350.00) |
| Total of negative resource balances for Fund 16 | | ($350.00) |

**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**

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

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01 | 6333 | 9790 | ($187,970.00) |
| 01 | 7412 | 9790 | ($1,493.51) |
| 01 | 7413 | 9790 | ($1,583.28) |
| 16 | 0000 | 9790 | ($350.00) |

**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/Unapprorpriated 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. **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 01I) must be opened and saved. **Passed**

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