

# HILLSBOROUGH CITY SCHOOL DISTRICT

## 2022-23 UNAUDITED ACTUALS

September 12, 2023

### BOARD OF TRUSTEES

AN CHEN, PRESIDENT  
KIM OLIFF, VICE PRESIDENT  
GREG DANNIS, CLERK  
DON GEDDIS, MEMBER  
GILBERT WAI, MEMBER

### ADMINISTRATION

LOUANN CARLOMAGNO, ED. D.  
SUPERINTENDENT

JOYCE SHEN  
CHIEF BUSINESS OFFICIAL

### SCHOOLS

**NORTH HILLSBOROUGH SCHOOL**  
545 EUCALYPTUS AVENUE  
HEIDI FELT, PRINCIPAL

**SOUTH HILLSBOROUGH SCHOOL**  
303 EL CERRITO AVENUE  
LINA BUTTE, PRINCIPAL

**WEST HILLSBOROUGH SCHOOL**  
376 BARBARA WAY  
HEATHER MATA, PRINCIPAL

**CROCKER MIDDLE SCHOOL**  
2600 RALSTON AVENUE  
KEITH ROCHA, PRINCIPAL



G = General  
Ledger Data; S =  
Supplemental  
Data

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

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

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



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

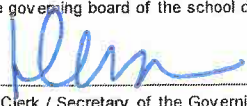
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	64.45%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$28,318,568.09
	Appropriations Subject to Limit	\$26,605,753.34
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.87%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2023

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

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For School District:

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\_\_\_\_\_  
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**HILLSBOROUGH CITY SCHOOL DISTRICT**  
**2022-23 Unaudited Actuals General Fund Multi-Year Projections**

	<b>22-23 Unaudited Actuals</b>			<b>23-24 Adopted Budget</b>			<b>24-25 Projected Budget</b>			<b>25-26 Projected Budget</b>		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenues</b>												
Property Taxes/EPA/LCFF	25,351,018.11	1,116,398.71	26,467,416.82	26,767,708.12	1,091,587.30	27,859,295.42	27,783,832.68	1,091,587.30	28,875,419.98	28,576,409.85	1,091,587.30	29,667,997.15
Federal Revenue	52,700.74	449,914.52	502,615.26		343,888.71	343,888.71		343,888.71	343,888.71		343,888.71	343,888.71
State Revenue	396,675.25	2,937,349.64	3,334,024.89	286,989.00	2,030,321.24	2,317,310.24	286,989.00	2,030,321.24	2,317,310.24	286,989.00	2,030,321.24	2,317,310.24
Local Revenue	4,746,824.64	3,329,941.64	8,076,766.28	4,520,511.12	3,149,860.52	7,670,371.64	4,275,332.40	3,155,716.52	7,431,048.92	3,776,452.40	3,140,716.52	6,917,168.92
Other Sources			-			-			-			-
<b>Total Income</b>	<b>30,547,218.74</b>	<b>7,833,604.51</b>	<b>38,380,823.25</b>	<b>31,575,208.24</b>	<b>6,615,657.77</b>	<b>38,190,866.01</b>	<b>32,346,154.08</b>	<b>6,621,513.77</b>	<b>38,967,667.85</b>	<b>32,639,851.25</b>	<b>6,606,513.77</b>	<b>39,246,365.02</b>
<b>Expenditure</b>												
Certificated	13,541,485.30	4,594,279.91	18,135,765.21	13,113,183.43	4,370,850.05	17,484,033.48	13,352,036.66	4,341,877.99	17,693,914.65	13,430,170.66	4,398,693.21	17,828,863.87
Classified	2,556,236.45	2,418,176.28	4,974,412.73	2,703,981.92	2,571,152.33	5,275,134.25	2,745,138.65	2,606,339.83	5,351,478.48	2,767,484.90	2,632,751.72	5,400,236.62
Benefits	5,454,007.63	4,215,459.87	9,669,467.50	5,195,184.03	4,266,986.72	9,462,170.75	5,297,132.92	4,299,484.68	9,596,617.60	5,328,072.39	4,337,707.80	9,665,780.19
Books & Supplies	747,657.20	344,186.37	1,091,843.57	1,023,597.93	592,197.81	1,615,795.74	1,080,663.40	262,129.51	1,342,792.91	853,854.90	257,129.51	1,110,984.41
Services	1,974,978.62	1,829,308.75	3,804,287.37	2,203,936.30	1,817,789.96	4,021,726.26	2,161,736.30	1,746,050.65	3,907,786.95	2,129,336.30	1,736,050.65	3,865,386.95
Capital Outlay	304,254.56	84,105.38	388,359.94			-		50,000.00	50,000.00		50,000.00	50,000.00
Other Outgo	79,402.12	67,418.54	146,820.66	126,540.78	60,000.00	186,540.78	126,540.78	62,000.00	188,540.78	126,540.78	63,000.00	189,540.78
Other Uses			-			-			-			-
<b>Total Expenditures</b>	<b>24,658,021.88</b>	<b>13,552,935.10</b>	<b>38,210,956.98</b>	<b>24,366,424.39</b>	<b>13,678,976.87</b>	<b>38,045,401.26</b>	<b>24,763,248.71</b>	<b>13,367,882.66</b>	<b>38,131,131.37</b>	<b>24,635,459.93</b>	<b>13,475,332.89</b>	<b>38,110,792.82</b>
<b>Revenues less Expenses</b>	<b>5,889,196.86</b>	<b>(5,719,330.59)</b>	<b>169,866.27</b>	<b>7,208,783.85</b>	<b>(7,063,319.10)</b>	<b>145,464.75</b>	<b>7,582,905.37</b>	<b>(6,746,368.89)</b>	<b>836,536.48</b>	<b>8,004,391.32</b>	<b>(6,868,819.12)</b>	<b>1,135,572.20</b>
<b>Interfund Transfers</b>												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13	(45,000.00)		(45,000.00)	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(6,171,726.17)	6,171,726.17	-	(6,557,559.91)	6,557,559.91	-	(6,704,215.31)	6,704,215.31	-	(6,826,665.54)	6,826,665.54	-
<b>Total Transfers</b>	<b>(6,171,726.17)</b>	<b>6,171,726.17</b>	<b>-</b>	<b>(6,612,559.91)</b>	<b>6,557,559.91</b>	<b>(55,000.00)</b>	<b>(6,759,215.31)</b>	<b>6,704,215.31</b>	<b>(55,000.00)</b>	<b>(6,881,665.54)</b>	<b>6,826,665.54</b>	<b>(55,000.00)</b>
<b>End Balance GAIN/LOSS</b>	<b>(282,529.31)</b>	<b>452,395.58</b>	<b>169,866.27</b>	<b>596,223.94</b>	<b>(505,759.19)</b>	<b>90,464.75</b>	<b>823,690.06</b>	<b>(42,153.58)</b>	<b>781,536.48</b>	<b>1,122,725.78</b>	<b>(42,153.58)</b>	<b>1,080,572.20</b>
<b>Fund Balance</b>												
<b>Beginning Balance</b>	<b>5,225,336.27</b>	<b>321,040.34</b>	<b>5,546,376.61</b>	<b>4,942,806.96</b>	<b>773,435.92</b>	<b>5,716,242.88</b>	<b>5,539,030.90</b>	<b>267,676.73</b>	<b>5,806,707.63</b>	<b>6,362,720.96</b>	<b>225,523.15</b>	<b>6,588,244.11</b>
Revolving Cash	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00
Prepaid Expenses	356,190.38		356,190.38	336,445.00		336,445.00	200,000.00		200,000.00	200,000.00		200,000.00
Restricted Balances		773,435.92	773,435.92		267,676.73	267,676.73		225,523.15	225,523.15		183,369.57	183,369.57
Sick Banks/Vacation Accruals	268,239.95		268,239.95	266,186.11		266,186.11	266,186.11		266,186.11	266,186.11		266,186.11
6% Reserve for Economic Uncertainty	2,297,457.42		2,297,457.42	2,290,824.08		2,290,824.08	2,295,967.88		2,295,967.88	2,294,747.57		2,294,747.57
<b>Unappropriated Ending Balance</b>	<b>2,015,919.21</b>		<b>2,015,919.21</b>	<b>2,640,575.71</b>		<b>2,640,575.71</b>	<b>3,595,566.97</b>		<b>3,595,566.97</b>	<b>4,719,513.06</b>		<b>4,719,513.06</b>
<b>Ending Balance</b>	<b>4,942,806.96</b>	<b>773,435.92</b>	<b>5,716,242.88</b>	<b>5,539,030.90</b>	<b>267,676.73</b>	<b>5,806,707.63</b>	<b>6,362,720.96</b>	<b>225,523.15</b>	<b>6,588,244.11</b>	<b>7,485,446.74</b>	<b>183,369.57</b>	<b>7,668,816.31</b>

**Hillsborough City School District**  
**2022-23 Unaudited Actuals All Funds at a Glance**

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Special Reserve Capital Fund 51	Total
<b>Beginning Fund Balances</b>	<b>5,546,376.61</b>	<b>18,788.70</b>	<b>588,228.49</b>	<b>1,440,915.50</b>	<b>-</b>	<b>347,661.99</b>	<b>91,458.65</b>	<b>4,032,302.19</b>	<b>12,065,732.13</b>
<b><u>Sources of Funds</u></b>									
Revenues	38,380,823.25	524,809.89	12,729.27	31,561.80	624,253.92	159,127.76	4,325.63	5,574,810.55	45,312,442.07
Transfers In	80,000.00	45,000.00		35,000.00					160,000.00
Other Sources					33,701,500.00				33,701,500.00
<b>Total Sources of Funds</b>	<b>38,460,823.25</b>	<b>569,809.89</b>	<b>12,729.27</b>	<b>66,561.80</b>	<b>34,325,753.92</b>	<b>159,127.76</b>	<b>4,325.63</b>	<b>5,574,810.55</b>	<b>79,173,942.07</b>
<b><u>Uses of Funds</u></b>									
Expenditures	38,210,956.98	587,875.94			722,682.60			4,312,378.77	43,833,894.29
Transfers Out	80,000.00						80,000.00		160,000.00
Other Uses								1,300.00	1,300.00
<b>Total Uses of Funds</b>	<b>38,290,956.98</b>	<b>587,875.94</b>	<b>-</b>	<b>-</b>	<b>722,682.60</b>	<b>-</b>	<b>80,000.00</b>	<b>4,313,678.77</b>	<b>43,995,194.29</b>
<b>Net Sources (Uses) of Funds</b>	<b>169,866.27</b>	<b>(18,066.05)</b>	<b>12,729.27</b>	<b>66,561.80</b>	<b>33,603,071.32</b>	<b>159,127.76</b>	<b>(75,674.37)</b>	<b>1,261,131.78</b>	<b>35,178,747.78</b>
<b>Ending Fund Balance</b>	<b>5,716,242.88</b>	<b>722.65</b>	<b>600,957.76</b>	<b>1,507,477.30</b>	<b>33,603,071.32</b>	<b>506,789.75</b>	<b>15,784.28</b>	<b>5,293,433.97</b>	<b>47,244,479.91</b>
<b><u>Components of Ending Fund Balances:</u></b>									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	356,190.38								356,190.38
Restricted Balance	773,435.92				33,603,071.32	506,789.75		5,293,433.97	40,176,730.96
Sick Banks/Vacation Accruals	268,239.95								268,239.95
Other Committed/Assigned		722.65		1,507,477.30			15,784.28		1,523,984.23
6% Reserve for Economic Uncertainty	2,297,457.42		600,957.76						2,898,415.18
Unappropriated Ending Balance	2,015,919.21								2,015,919.21
<b>Ending Balance</b>	<b>5,716,242.88</b>	<b>722.65</b>	<b>600,957.76</b>	<b>1,507,477.30</b>	<b>33,603,071.32</b>	<b>506,789.75</b>	<b>15,784.28</b>	<b>5,293,433.97</b>	<b>47,244,479.91</b>

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	25,351,018.11	1,116,398.71	26,467,416.82	26,767,708.12	1,091,587.30	27,859,295.42	5.3%
2) Federal Revenue		8100-8299	52,700.74	449,914.52	502,615.26	0.00	343,888.71	343,888.71	-31.6%
3) Other State Revenue		8300-8599	396,675.25	2,937,349.64	3,334,024.89	286,989.00	2,030,321.24	2,317,310.24	-30.5%
4) Other Local Revenue		8600-8799	4,746,824.64	3,329,941.64	8,076,766.28	4,520,511.12	3,149,860.52	7,670,371.64	-5.0%
5) TOTAL, REVENUES			30,547,218.74	7,833,604.51	38,380,823.25	31,575,208.24	6,615,657.77	38,190,866.01	-0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,541,485.30	4,594,279.91	18,135,765.21	13,113,183.43	4,370,850.05	17,484,033.48	-3.6%
2) Classified Salaries		2000-2999	2,556,236.45	2,418,176.28	4,974,412.73	2,703,981.92	2,571,152.33	5,275,134.25	6.0%
3) Employee Benefits		3000-3999	5,454,007.63	4,215,459.87	9,669,467.50	5,195,184.03	4,266,986.72	9,462,170.75	-2.1%
4) Books and Supplies		4000-4999	747,657.20	344,186.37	1,091,843.57	1,023,597.93	592,197.81	1,615,795.74	48.0%
5) Services and Other Operating Expenditures		5000-5999	1,974,978.62	1,829,308.75	3,804,287.37	2,203,936.30	1,817,789.96	4,021,726.26	5.7%
6) Capital Outlay		6000-6999	304,254.56	84,105.38	388,359.94	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	79,402.12	67,418.54	146,820.66	126,540.78	60,000.00	186,540.78	27.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,658,021.88	13,552,935.10	38,210,956.98	24,366,424.39	13,678,976.87	38,045,401.26	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,889,196.86	(5,719,330.59)	169,866.27	7,208,783.85	(7,063,319.10)	145,464.75	-14.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	80,000.00	0.00	80,000.00	135,000.00	0.00	135,000.00	68.8%
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	(6,171,726.17)	6,171,726.17	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,171,726.17)	6,171,726.17	0.00	(6,612,559.91)	6,557,559.91	(55,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,529.31)	452,395.58	169,866.27	596,223.94	(505,759.19)	90,464.75	-46.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
2) Ending Balance, June 30 (E + F1e)			4,942,806.96	773,435.92	5,716,242.88	5,539,030.90	267,676.73	5,806,707.63	1.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	356,190.38	0.00	356,190.38	356,190.38	0.00	356,190.38	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	773,435.92	773,435.92	0.00	267,676.73	267,676.73	-65.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	268,239.95	0.00	268,239.95	268,239.95	0.00	268,239.95	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,297,457.42	0.00	2,297,457.42	2,290,824.08	0.00	2,290,824.08	-0.3%
Unassigned/Unappropriated Amount		9790	2,015,919.21	0.00	2,015,919.21	2,618,776.49	0.00	2,618,776.49	29.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,778,603.25	154,119.04	4,932,722.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	21,771.88	21,871.88				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	2,498.52	0.00	2,498.52				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,938.67	0.00	1,938.67				
3) Accounts Receivable		9200	178,623.38	718,868.09	897,491.47				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	75,000.00	0.00	75,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	356,190.38	0.00	356,190.38				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,397,954.20	894,759.01	6,292,713.21				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	455,147.24	80,999.71	536,146.95				
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	40,323.38	40,323.38				
6) TOTAL, LIABILITIES			455,147.24	121,323.09	576,470.33				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,942,806.96	773,435.92	5,716,242.88				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	172,044.00	0.00	172,044.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	246,958.00	0.00	246,958.00	248,756.00	0.00	248,756.00	0.7%
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	70,862.13	0.00	70,862.13	69,350.00	0.00	69,350.00	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	23,927,074.11	0.00	23,927,074.11	25,403,114.12	0.00	25,403,114.12	6.2%
Unsecured Roll Taxes		8042	931,920.57	0.00	931,920.57	866,123.00	0.00	866,123.00	-7.1%
Prior Years' Taxes		8043	2,159.30	0.00	2,159.30	8,321.00	0.00	8,321.00	285.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,351,018.11	0.00	25,351,018.11	26,767,708.12	0.00	26,767,708.12	5.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,116,398.71	1,116,398.71	0.00	1,091,587.30	1,091,587.30	-2.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,351,018.11	1,116,398.71	26,467,416.82	26,767,708.12	1,091,587.30	27,859,295.42	5.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	259,111.79	259,111.79	0.00	262,009.21	262,009.21	1.1%
Special Education Discretionary Grants		8182	0.00	21,790.19	21,790.19	0.00	21,173.50	21,173.50	-2.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		42,225.25	42,225.25		30,206.00	30,206.00	-28.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		17,237.00	17,237.00		17,372.00	17,372.00	0.8%
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		3,128.00	3,128.00		3,128.00	3,128.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,700.74	96,422.29	149,123.03	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			52,700.74	449,914.52	502,615.26	0.00	343,888.71	343,888.71	-31.6%
<b>OTHER STATE REVENUE</b>									
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	42,356.00	0.00	42,356.00	43,142.00	0.00	43,142.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	273,306.69	136,456.50	409,763.19	216,079.00	85,161.00	301,240.00	-26.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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, 6690, 6695	8590		3,000.00	3,000.00		1,500.00	1,500.00	-50.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
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	81,012.56	2,697,893.14	2,778,905.70	27,768.00	1,943,660.24	1,971,428.24	-29.1%
TOTAL, OTHER STATE REVENUE			396,675.25	2,937,349.64	3,334,024.89	286,989.00	2,030,321.24	2,317,310.24	-30.5%
<b>OTHER LOCAL REVENUE</b>									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	2,491,904.62	2,491,904.62	0.00	2,452,923.00	2,452,923.00	-1.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	143,006.19	0.00	143,006.19	51,787.00	0.00	51,787.00	-63.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	135,168.72	135,168.72	0.00	131,000.00	131,000.00	-3.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	449,702.20	0.00	449,702.20	472,309.09	0.00	472,309.09	5.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,154,116.25	702,868.30	4,856,984.55	3,996,415.03	565,937.52	4,562,352.55	-6.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,746,824.64	3,329,941.64	8,076,766.28	4,520,511.12	3,149,860.52	7,670,371.64	-5.0%
TOTAL, REVENUES			30,547,218.74	7,833,604.51	38,380,823.25	31,575,208.24	6,615,657.77	38,190,866.01	-0.5%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	10,548,246.44	4,292,237.50	14,840,483.94	10,115,674.45	4,067,453.31	14,183,127.76	-4.4%
Certificated Pupil Support Salaries		1200	953,077.04	80,094.78	1,033,171.82	951,747.07	82,409.29	1,034,156.36	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,040,161.82	221,947.63	2,262,109.45	2,045,761.91	220,987.45	2,266,749.36	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,541,485.30	4,594,279.91	18,135,765.21	13,113,183.43	4,370,850.05	17,484,033.48	-3.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	261,788.78	1,893,329.83	2,155,118.61	324,713.00	2,029,521.76	2,354,234.76	9.2%
Classified Support Salaries		2200	839,459.24	215,556.57	1,055,015.81	878,614.09	227,908.63	1,106,522.72	4.9%
Classified Supervisors' and Administrators' Salaries		2300	418,804.08	213,394.04	632,198.12	418,725.25	213,124.02	631,849.27	-0.1%
Clerical, Technical and Office Salaries		2400	1,036,184.35	95,895.84	1,132,080.19	1,081,929.58	100,597.92	1,182,527.50	4.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,556,236.45	2,418,176.28	4,974,412.73	2,703,981.92	2,571,152.33	5,275,134.25	6.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,532,658.16	2,500,382.72	5,033,040.88	2,406,863.67	2,524,929.73	4,931,793.40	-2.0%
PERS		3201-3202	663,078.92	590,630.62	1,253,709.54	728,283.16	669,578.65	1,397,861.81	11.5%
OASDI/Medicare/Alternative		3301-3302	390,523.14	239,033.40	629,556.54	432,587.53	264,750.95	697,338.48	10.8%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	1,146,896.89	593,046.44	1,739,943.33	1,071,793.00	583,093.97	1,654,886.97	-4.9%
Unemployment Insurance		3501-3502	78,225.84	33,864.54	112,090.38	8,106.40	3,937.03	12,043.43	-89.3%
Workers' Compensation		3601-3602	362,365.13	156,825.20	519,190.33	296,930.92	131,556.05	428,486.97	-17.5%
OPEB, Allocated		3701-3702	174,553.67	37,588.90	212,142.57	172,356.37	35,055.52	207,411.89	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	105,705.88	64,088.05	169,793.93	78,262.98	54,084.82	132,347.80	-22.1%
TOTAL, EMPLOYEE BENEFITS			5,454,007.63	4,215,459.87	9,669,467.50	5,195,184.03	4,266,986.72	9,462,170.75	-2.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	39,016.73	39,016.73	0.00	378,999.54	378,999.54	871.4%
Books and Other Reference Materials		4200	18,076.41	0.00	18,076.41	14,786.00	319.92	15,105.92	-16.4%
Materials and Supplies		4300	597,542.93	263,968.06	861,510.99	850,877.40	182,378.35	1,033,255.75	19.9%
Noncapitalized Equipment		4400	132,037.86	41,201.58	173,239.44	157,934.53	30,500.00	188,434.53	8.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			747,657.20	344,186.37	1,091,843.57	1,023,597.93	592,197.81	1,615,795.74	48.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	349,052.06	349,052.06	0.00	195,270.00	195,270.00	-44.1%
Travel and Conferences		5200	82,470.35	68,025.59	150,495.94	72,419.39	10,322.72	82,742.11	-45.0%
Dues and Memberships		5300	45,165.78	3,004.88	48,170.66	40,873.88	7,052.57	47,926.45	-0.5%
Insurance		5400 - 5450	213,042.35	0.00	213,042.35	153,600.42	0.00	153,600.42	-27.9%
Operations and Housekeeping Services		5500	661,454.99	0.00	661,454.99	571,957.92	0.00	571,957.92	-13.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,907.23	185,207.35	315,114.58	93,712.00	346,390.00	440,102.00	39.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	796,130.25	1,223,862.85	2,019,993.10	1,156,747.69	1,258,644.67	2,415,392.36	19.6%
Communications		5900	46,807.67	156.02	46,963.69	114,625.00	110.00	114,735.00	144.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,974,978.62	1,829,308.75	3,804,287.37	2,203,936.30	1,817,789.96	4,021,726.26	5.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	221,678.65	0.00	221,678.65	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	79,479.14	0.00	79,479.14	0.00	0.00	0.00	-100.0%
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	3,096.77	84,105.38	87,202.15	0.00	0.00	0.00	-100.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			304,254.56	84,105.38	388,359.94	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	5,491.65	41,868.44	47,360.09	0.00	60,000.00	60,000.00	26.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	17,426.34	25,550.10	42,976.44	69,465.86	0.00	69,465.86	61.6%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	56,484.13	0.00	56,484.13	57,074.92	0.00	57,074.92	1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,402.12	67,418.54	146,820.66	126,540.78	60,000.00	186,540.78	27.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,658,021.88	13,552,935.10	38,210,956.98	24,366,424.39	13,678,976.87	38,045,401.26	-0.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	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	45,000.00	0.00	45,000.00	100,000.00	0.00	100,000.00	122.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	0.00	80,000.00	135,000.00	0.00	135,000.00	68.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,171,726.17)	6,171,726.17	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,171,726.17)	6,171,726.17	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(6,171,726.17)	6,171,726.17	0.00	(6,612,559.91)	6,557,559.91	(55,000.00)	New

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	25,351,018.11	1,116,398.71	26,467,416.82	26,767,708.12	1,091,587.30	27,859,295.42	5.3%
2) Federal Revenue		8100-8299	52,700.74	449,914.52	502,615.26	0.00	343,888.71	343,888.71	-31.6%
3) Other State Revenue		8300-8599	396,675.25	2,937,349.64	3,334,024.89	286,989.00	2,030,321.24	2,317,310.24	-30.5%
4) Other Local Revenue		8600-8799	4,746,824.64	3,329,941.64	8,076,766.28	4,520,511.12	3,149,860.52	7,670,371.64	-5.0%
5) TOTAL, REVENUES			30,547,218.74	7,833,604.51	38,380,823.25	31,575,208.24	6,615,657.77	38,190,866.01	-0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	14,932,902.08	11,264,236.33	26,197,138.41	14,803,530.44	11,433,241.15	26,236,771.59	0.2%
2) Instruction - Related Services	2000-2999		2,968,039.40	633,066.04	3,601,105.44	2,976,555.07	633,590.52	3,610,145.59	0.3%
3) Pupil Services	3000-3999		1,241,809.22	380,286.94	1,622,096.16	1,210,661.49	375,470.92	1,586,132.41	-2.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		378,660.75	14,133.00	392,793.75	389,605.32	14,988.00	404,593.32	3.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,554,677.37	36,853.00	2,591,530.37	2,694,329.86	37,819.00	2,732,148.86	5.4%
8) Plant Services	8000-8999		2,502,530.94	1,156,941.25	3,659,472.19	2,164,851.43	1,123,867.28	3,288,718.71	-10.1%
9) Other Outgo	9000-9999		79,402.12	67,418.54	146,820.66	126,890.78	60,000.00	186,890.78	27.3%
10) TOTAL, EXPENDITURES			24,658,021.88	13,552,935.10	38,210,956.98	24,366,424.39	13,678,976.87	38,045,401.26	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,889,196.86	(5,719,330.59)	169,866.27	7,208,783.85	(7,063,319.10)	145,464.75	-14.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	80,000.00	0.00	80,000.00	135,000.00	0.00	135,000.00	68.8%
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	(6,171,726.17)	6,171,726.17	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,171,726.17)	6,171,726.17	0.00	(6,612,559.91)	6,557,559.91	(55,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,529.31)	452,395.58	169,866.27	596,223.94	(505,759.19)	90,464.75	-46.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
2) Ending Balance, June 30 (E + F1e)			4,942,806.96	773,435.92	5,716,242.88	5,539,030.90	267,676.73	5,806,707.63	1.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	356,190.38	0.00	356,190.38	356,190.38	0.00	356,190.38	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	773,435.92	773,435.92	0.00	267,676.73	267,676.73	-65.4%
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	268,239.95	0.00	268,239.95	268,239.95	0.00	268,239.95	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,297,457.42	0.00	2,297,457.42	2,290,824.08	0.00	2,290,824.08	-0.3%
Unassigned/Unappropriated Amount		9790	2,015,919.21	0.00	2,015,919.21	2,618,776.49	0.00	2,618,776.49	29.9%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6300	Lottery: Instructional Materials	62,081.68	50,428.68
6546	Mental Health-Related Services	13,999.34	13,999.34
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	402,544.68	23,655.07
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	85,372.72	85,372.72
7435	Learning Recovery Emergency Block Grant	110,388.00	37,325.00
8210	Student Activity Funds	21,771.88	21,771.88
9010	Other Restricted Local	77,277.62	35,124.04
Total, Restricted Balance		773,435.92	267,676.73

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	25,351,018.11	1,116,398.71	26,467,416.82	26,767,708.12	1,091,587.30	27,859,295.42	5.3%
2) Federal Revenue		8100-8299	52,700.74	449,914.52	502,615.26	0.00	343,888.71	343,888.71	-31.6%
3) Other State Revenue		8300-8599	396,675.25	2,937,349.64	3,334,024.89	286,989.00	2,030,321.24	2,317,310.24	-30.5%
4) Other Local Revenue		8600-8799	4,746,824.64	3,329,941.64	8,076,766.28	4,520,511.12	3,149,860.52	7,670,371.64	-5.0%
5) TOTAL, REVENUES			30,547,218.74	7,833,604.51	38,380,823.25	31,575,208.24	6,615,657.77	38,190,866.01	-0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,541,485.30	4,594,279.91	18,135,765.21	13,113,183.43	4,370,850.05	17,484,033.48	-3.6%
2) Classified Salaries		2000-2999	2,556,236.45	2,418,176.28	4,974,412.73	2,703,981.92	2,571,152.33	5,275,134.25	6.0%
3) Employee Benefits		3000-3999	5,454,007.63	4,215,459.87	9,669,467.50	5,195,184.03	4,266,986.72	9,462,170.75	-2.1%
4) Books and Supplies		4000-4999	747,657.20	344,186.37	1,091,843.57	1,023,597.93	592,197.81	1,615,795.74	48.0%
5) Services and Other Operating Expenditures		5000-5999	1,974,978.62	1,829,308.75	3,804,287.37	2,203,936.30	1,817,789.96	4,021,726.26	5.7%
6) Capital Outlay		6000-6999	304,254.56	84,105.38	388,359.94	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	79,402.12	67,418.54	146,820.66	126,540.78	60,000.00	186,540.78	27.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,658,021.88	13,552,935.10	38,210,956.98	24,366,424.39	13,678,976.87	38,045,401.26	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,889,196.86	(5,719,330.59)	169,866.27	7,208,783.85	(7,063,319.10)	145,464.75	-14.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	80,000.00	0.00	80,000.00	135,000.00	0.00	135,000.00	68.8%
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	(6,171,726.17)	6,171,726.17	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,171,726.17)	6,171,726.17	0.00	(6,612,559.91)	6,557,559.91	(55,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,529.31)	452,395.58	169,866.27	596,223.94	(505,759.19)	90,464.75	-46.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
2) Ending Balance, June 30 (E + F1e)			4,942,806.96	773,435.92	5,716,242.88	5,539,030.90	267,676.73	5,806,707.63	1.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	356,190.38	0.00	356,190.38	356,190.38	0.00	356,190.38	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	773,435.92	773,435.92	0.00	267,676.73	267,676.73	-65.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	268,239.95	0.00	268,239.95	268,239.95	0.00	268,239.95	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,297,457.42	0.00	2,297,457.42	2,290,824.08	0.00	2,290,824.08	-0.3%
Unassigned/Unappropriated Amount		9790	2,015,919.21	0.00	2,015,919.21	2,618,776.49	0.00	2,618,776.49	29.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,778,603.25	154,119.04	4,932,722.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	21,771.88	21,871.88				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	2,498.52	0.00	2,498.52				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,938.67	0.00	1,938.67				
3) Accounts Receivable		9200	178,623.38	718,868.09	897,491.47				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	75,000.00	0.00	75,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	356,190.38	0.00	356,190.38				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,397,954.20	894,759.01	6,292,713.21				
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	455,147.24	80,999.71	536,146.95				
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	40,323.38	40,323.38				
6) TOTAL, LIABILITIES			455,147.24	121,323.09	576,470.33				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,942,806.96	773,435.92	5,716,242.88				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	172,044.00	0.00	172,044.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	246,958.00	0.00	246,958.00	248,756.00	0.00	248,756.00	0.7%
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	70,862.13	0.00	70,862.13	69,350.00	0.00	69,350.00	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	23,927,074.11	0.00	23,927,074.11	25,403,114.12	0.00	25,403,114.12	6.2%
Unsecured Roll Taxes		8042	931,920.57	0.00	931,920.57	866,123.00	0.00	866,123.00	-7.1%
Prior Years' Taxes		8043	2,159.30	0.00	2,159.30	8,321.00	0.00	8,321.00	285.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,351,018.11	0.00	25,351,018.11	26,767,708.12	0.00	26,767,708.12	5.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,116,398.71	1,116,398.71	0.00	1,091,587.30	1,091,587.30	-2.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,351,018.11	1,116,398.71	26,467,416.82	26,767,708.12	1,091,587.30	27,859,295.42	5.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	259,111.79	259,111.79	0.00	262,009.21	262,009.21	1.1%
Special Education Discretionary Grants		8182	0.00	21,790.19	21,790.19	0.00	21,173.50	21,173.50	-2.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		42,225.25	42,225.25		30,206.00	30,206.00	-28.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		17,237.00	17,237.00		17,372.00	17,372.00	0.8%
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		3,128.00	3,128.00		3,128.00	3,128.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,700.74	96,422.29	149,123.03	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			52,700.74	449,914.52	502,615.26	0.00	343,888.71	343,888.71	-31.6%
<b>OTHER STATE REVENUE</b>									
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	42,356.00	0.00	42,356.00	43,142.00	0.00	43,142.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	273,306.69	136,456.50	409,763.19	216,079.00	85,161.00	301,240.00	-26.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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, 6690, 6695	8590		3,000.00	3,000.00		1,500.00	1,500.00	-50.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
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	81,012.56	2,697,893.14	2,778,905.70	27,768.00	1,943,660.24	1,971,428.24	-29.1%
TOTAL, OTHER STATE REVENUE			396,675.25	2,937,349.64	3,334,024.89	286,989.00	2,030,321.24	2,317,310.24	-30.5%
<b>OTHER LOCAL REVENUE</b>									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	2,491,904.62	2,491,904.62	0.00	2,452,923.00	2,452,923.00	-1.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	143,006.19	0.00	143,006.19	51,787.00	0.00	51,787.00	-63.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	135,168.72	135,168.72	0.00	131,000.00	131,000.00	-3.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	449,702.20	0.00	449,702.20	472,309.09	0.00	472,309.09	5.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,154,116.25	702,868.30	4,856,984.55	3,996,415.03	565,937.52	4,562,352.55	-6.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,746,824.64	3,329,941.64	8,076,766.28	4,520,511.12	3,149,860.52	7,670,371.64	-5.0%
TOTAL, REVENUES			30,547,218.74	7,833,604.51	38,380,823.25	31,575,208.24	6,615,657.77	38,190,866.01	-0.5%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	10,548,246.44	4,292,237.50	14,840,483.94	10,115,674.45	4,067,453.31	14,183,127.76	-4.4%
Certificated Pupil Support Salaries		1200	953,077.04	80,094.78	1,033,171.82	951,747.07	82,409.29	1,034,156.36	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,040,161.82	221,947.63	2,262,109.45	2,045,761.91	220,987.45	2,266,749.36	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,541,485.30	4,594,279.91	18,135,765.21	13,113,183.43	4,370,850.05	17,484,033.48	-3.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	261,788.78	1,893,329.83	2,155,118.61	324,713.00	2,029,521.76	2,354,234.76	9.2%
Classified Support Salaries		2200	839,459.24	215,556.57	1,055,015.81	878,614.09	227,908.63	1,106,522.72	4.9%
Classified Supervisors' and Administrators' Salaries		2300	418,804.08	213,394.04	632,198.12	418,725.25	213,124.02	631,849.27	-0.1%
Clerical, Technical and Office Salaries		2400	1,036,184.35	95,895.84	1,132,080.19	1,081,929.58	100,597.92	1,182,527.50	4.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,556,236.45	2,418,176.28	4,974,412.73	2,703,981.92	2,571,152.33	5,275,134.25	6.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,532,658.16	2,500,382.72	5,033,040.88	2,406,863.67	2,524,929.73	4,931,793.40	-2.0%
PERS		3201-3202	663,078.92	590,630.62	1,253,709.54	728,283.16	669,578.65	1,397,861.81	11.5%
OASDI/Medicare/Alternative		3301-3302	390,523.14	239,033.40	629,556.54	432,587.53	264,750.95	697,338.48	10.8%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	1,146,896.89	593,046.44	1,739,943.33	1,071,793.00	583,093.97	1,654,886.97	-4.9%
Unemployment Insurance		3501-3502	78,225.84	33,864.54	112,090.38	8,106.40	3,937.03	12,043.43	-89.3%
Workers' Compensation		3601-3602	362,365.13	156,825.20	519,190.33	296,930.92	131,556.05	428,486.97	-17.5%
OPEB, Allocated		3701-3702	174,553.67	37,588.90	212,142.57	172,356.37	35,055.52	207,411.89	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	105,705.88	64,088.05	169,793.93	78,262.98	54,084.82	132,347.80	-22.1%
TOTAL, EMPLOYEE BENEFITS			5,454,007.63	4,215,459.87	9,669,467.50	5,195,184.03	4,266,986.72	9,462,170.75	-2.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	39,016.73	39,016.73	0.00	378,999.54	378,999.54	871.4%
Books and Other Reference Materials		4200	18,076.41	0.00	18,076.41	14,786.00	319.92	15,105.92	-16.4%
Materials and Supplies		4300	597,542.93	263,968.06	861,510.99	850,877.40	182,378.35	1,033,255.75	19.9%
Noncapitalized Equipment		4400	132,037.86	41,201.58	173,239.44	157,934.53	30,500.00	188,434.53	8.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			747,657.20	344,186.37	1,091,843.57	1,023,597.93	592,197.81	1,615,795.74	48.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	349,052.06	349,052.06	0.00	195,270.00	195,270.00	-44.1%
Travel and Conferences		5200	82,470.35	68,025.59	150,495.94	72,419.39	10,322.72	82,742.11	-45.0%
Dues and Memberships		5300	45,165.78	3,004.88	48,170.66	40,873.88	7,052.57	47,926.45	-0.5%
Insurance		5400 - 5450	213,042.35	0.00	213,042.35	153,600.42	0.00	153,600.42	-27.9%
Operations and Housekeeping Services		5500	661,454.99	0.00	661,454.99	571,957.92	0.00	571,957.92	-13.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,907.23	185,207.35	315,114.58	93,712.00	346,390.00	440,102.00	39.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	796,130.25	1,223,862.85	2,019,993.10	1,156,747.69	1,258,644.67	2,415,392.36	19.6%
Communications		5900	46,807.67	156.02	46,963.69	114,625.00	110.00	114,735.00	144.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,974,978.62	1,829,308.75	3,804,287.37	2,203,936.30	1,817,789.96	4,021,726.26	5.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	221,678.65	0.00	221,678.65	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	79,479.14	0.00	79,479.14	0.00	0.00	0.00	-100.0%
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	3,096.77	84,105.38	87,202.15	0.00	0.00	0.00	-100.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			304,254.56	84,105.38	388,359.94	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	5,491.65	41,868.44	47,360.09	0.00	60,000.00	60,000.00	26.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	17,426.34	25,550.10	42,976.44	69,465.86	0.00	69,465.86	61.6%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	56,484.13	0.00	56,484.13	57,074.92	0.00	57,074.92	1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,402.12	67,418.54	146,820.66	126,540.78	60,000.00	186,540.78	27.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,658,021.88	13,552,935.10	38,210,956.98	24,366,424.39	13,678,976.87	38,045,401.26	-0.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	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	45,000.00	0.00	45,000.00	100,000.00	0.00	100,000.00	122.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	0.00	80,000.00	135,000.00	0.00	135,000.00	68.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,171,726.17)	6,171,726.17	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,171,726.17)	6,171,726.17	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(6,171,726.17)	6,171,726.17	0.00	(6,612,559.91)	6,557,559.91	(55,000.00)	New

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	25,351,018.11	1,116,398.71	26,467,416.82	26,767,708.12	1,091,587.30	27,859,295.42	5.3%
2) Federal Revenue		8100-8299	52,700.74	449,914.52	502,615.26	0.00	343,888.71	343,888.71	-31.6%
3) Other State Revenue		8300-8599	396,675.25	2,937,349.64	3,334,024.89	286,989.00	2,030,321.24	2,317,310.24	-30.5%
4) Other Local Revenue		8600-8799	4,746,824.64	3,329,941.64	8,076,766.28	4,520,511.12	3,149,860.52	7,670,371.64	-5.0%
5) TOTAL, REVENUES			30,547,218.74	7,833,604.51	38,380,823.25	31,575,208.24	6,615,657.77	38,190,866.01	-0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	14,932,902.08	11,264,236.33	26,197,138.41	14,803,530.44	11,433,241.15	26,236,771.59	0.2%
2) Instruction - Related Services	2000-2999		2,968,039.40	633,066.04	3,601,105.44	2,976,555.07	633,590.52	3,610,145.59	0.3%
3) Pupil Services	3000-3999		1,241,809.22	380,286.94	1,622,096.16	1,210,661.49	375,470.92	1,586,132.41	-2.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		378,660.75	14,133.00	392,793.75	389,605.32	14,988.00	404,593.32	3.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,554,677.37	36,853.00	2,591,530.37	2,694,329.86	37,819.00	2,732,148.86	5.4%
8) Plant Services	8000-8999		2,502,530.94	1,156,941.25	3,659,472.19	2,164,851.43	1,123,867.28	3,288,718.71	-10.1%
9) Other Outgo	9000-9999		79,402.12	67,418.54	146,820.66	126,890.78	60,000.00	186,890.78	27.3%
10) TOTAL, EXPENDITURES			24,658,021.88	13,552,935.10	38,210,956.98	24,366,424.39	13,678,976.87	38,045,401.26	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,889,196.86	(5,719,330.59)	169,866.27	7,208,783.85	(7,063,319.10)	145,464.75	-14.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	80,000.00	0.00	80,000.00	135,000.00	0.00	135,000.00	68.8%
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	(6,171,726.17)	6,171,726.17	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,171,726.17)	6,171,726.17	0.00	(6,612,559.91)	6,557,559.91	(55,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,529.31)	452,395.58	169,866.27	596,223.94	(505,759.19)	90,464.75	-46.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,225,336.27	321,040.34	5,546,376.61	4,942,806.96	773,435.92	5,716,242.88	3.1%
2) Ending Balance, June 30 (E + F1e)			4,942,806.96	773,435.92	5,716,242.88	5,539,030.90	267,676.73	5,806,707.63	1.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	356,190.38	0.00	356,190.38	356,190.38	0.00	356,190.38	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	773,435.92	773,435.92	0.00	267,676.73	267,676.73	-65.4%
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	268,239.95	0.00	268,239.95	268,239.95	0.00	268,239.95	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,297,457.42	0.00	2,297,457.42	2,290,824.08	0.00	2,290,824.08	-0.3%
Unassigned/Unappropriated Amount		9790	2,015,919.21	0.00	2,015,919.21	2,618,776.49	0.00	2,618,776.49	29.9%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6300	Lottery: Instructional Materials	62,081.68	50,428.68
6546	Mental Health-Related Services	13,999.34	13,999.34
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	402,544.68	23,655.07
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	85,372.72	85,372.72
7435	Learning Recovery Emergency Block Grant	110,388.00	37,325.00
8210	Student Activity Funds	21,771.88	21,771.88
9010	Other Restricted Local	77,277.62	35,124.04
Total, Restricted Balance		773,435.92	267,676.73



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,198.86	98,499.28	0.3%
3) Other State Revenue		8300-8599	428,090.09	427,609.62	-0.1%
4) Other Local Revenue		8600-8799	(1,479.06)	600.00	-140.6%
5) TOTAL, REVENUES			524,809.89	526,708.90	0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	113,229.29	124,475.84	9.9%
3) Employee Benefits		3000-3999	49,301.66	59,860.47	21.4%
4) Books and Supplies		4000-4999	11,508.55	17,463.79	51.7%
5) Services and Other Operating Expenditures		5000-5999	413,836.44	424,908.80	2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			587,875.94	626,708.90	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(63,066.05)	(100,000.00)	58.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,000.00	100,000.00	122.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,000.00	100,000.00	122.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,066.05)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,788.70	722.65	-96.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,788.70	722.65	-96.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,788.70	722.65	-96.2%
2) Ending Balance, June 30 (E + F1e)			722.65	722.65	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	722.65	722.65	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,641.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	80,049.15		
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			84,691.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,968.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	75,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			83,968.46		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			722.65		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	98,198.86	98,499.28	0.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			98,198.86	98,499.28	0.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	428,090.09	427,609.62	-0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			428,090.09	427,609.62	-0.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,479.06)	600.00	-140.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,479.06)	600.00	-140.6%
TOTAL, REVENUES			524,809.89	526,708.90	0.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	31,064.94	34,527.94	11.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	82,164.35	89,947.90	9.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			113,229.29	124,475.84	9.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,276.53	39,264.26	38.9%
OASDI/Medicare/Alternative		3301-3302	8,576.31	10,986.10	28.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	7,516.42	4,990.63	-33.6%
Unemployment Insurance		3501-3502	560.47	71.79	-87.2%
Workers' Compensation		3601-3602	2,595.91	2,686.49	3.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,776.02	1,861.20	4.8%
TOTAL, EMPLOYEE BENEFITS			49,301.66	59,860.47	21.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,508.56	13,304.44	15.6%
Noncapitalized Equipment		4400	(.01)	4,159.35	-41,593,600.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,508.55	17,463.79	51.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	107.83	1,231.31	1,041.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,654.13	New
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	413,728.61	418,023.36	1.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			413,836.44	424,908.80	2.7%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			587,875.94	626,708.90	6.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	45,000.00	100,000.00	122.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,000.00	100,000.00	122.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			45,000.00	100,000.00	122.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,198.86	98,499.28	0.3%
3) Other State Revenue		8300-8599	428,090.09	427,609.62	-0.1%
4) Other Local Revenue		8600-8799	(1,479.06)	600.00	-140.6%
5) TOTAL, REVENUES			524,809.89	526,708.90	0.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		587,875.94	626,708.90	6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			587,875.94	626,708.90	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(63,066.05)	(100,000.00)	58.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,000.00	100,000.00	122.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,000.00	100,000.00	122.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,066.05)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,788.70	722.65	-96.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,788.70	722.65	-96.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,788.70	722.65	-96.2%
2) Ending Balance, June 30 (E + F1e)			722.65	722.65	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	722.65	722.65	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	722.65	722.65
Total, Restricted Balance		722.65	722.65

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,729.27	10,783.00	-15.3%
5) TOTAL, REVENUES			12,729.27	10,783.00	-15.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,729.27	10,783.00	-15.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,729.27	10,783.00	-15.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588,228.49	600,957.76	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588,228.49	600,957.76	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588,228.49	600,957.76	2.2%
2) Ending Balance, June 30 (E + F1e)			600,957.76	611,740.76	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	600,957.76	611,740.76	1.8%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	596,349.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	4,608.27		
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			600,957.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			600,957.76		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,729.27	10,783.00	-15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,729.27	10,783.00	-15.3%
TOTAL, REVENUES			12,729.27	10,783.00	-15.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,729.27	10,783.00	-15.3%
5) TOTAL, REVENUES			12,729.27	10,783.00	-15.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,729.27	10,783.00	-15.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,729.27	10,783.00	-15.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588,228.49	600,957.76	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588,228.49	600,957.76	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588,228.49	600,957.76	2.2%
2) Ending Balance, June 30 (E + F1e)			600,957.76	611,740.76	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	600,957.76	611,740.76	1.8%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,561.80	24,526.00	-22.3%
5) TOTAL, REVENUES			31,561.80	24,526.00	-22.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			31,561.80	24,526.00	-22.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	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			35,000.00	35,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			66,561.80	59,526.00	-10.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,440,915.50	1,507,477.30	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,440,915.50	1,507,477.30	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,440,915.50	1,507,477.30	4.6%
2) Ending Balance, June 30 (E + F1e)			1,507,477.30	1,567,003.30	3.9%
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	1,507,477.30	1,567,003.30	3.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,495,917.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	11,559.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,507,477.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,507,477.30		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	31,561.80	24,526.00	-22.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,561.80	24,526.00	-22.3%
TOTAL, REVENUES			31,561.80	24,526.00	-22.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,561.80	24,526.00	-22.3%
5) TOTAL, REVENUES			31,561.80	24,526.00	-22.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			31,561.80	24,526.00	-22.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	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			35,000.00	35,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			66,561.80	59,526.00	-10.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,440,915.50	1,507,477.30	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,440,915.50	1,507,477.30	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,440,915.50	1,507,477.30	4.6%
2) Ending Balance, June 30 (E + F1e)			1,507,477.30	1,567,003.30	3.9%
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	1,507,477.30	1,567,003.30	3.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	624,253.92	0.00	-100.0%
5) TOTAL, REVENUES			624,253.92	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	592.98	0.00	-100.0%
3) Employee Benefits		3000-3999	238.72	0.00	-100.0%
4) Books and Supplies		4000-4999	82,097.78	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	97,028.12	0.00	-100.0%
6) Capital Outlay		6000-6999	542,725.00	11,299,138.00	1,981.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			722,682.60	11,299,138.00	1,463.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(98,428.68)	(11,299,138.00)	11,379.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	33,701,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,701,500.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			33,603,071.32	(11,299,138.00)	-133.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	33,603,071.32	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	33,603,071.32	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	33,603,071.32	New
2) Ending Balance, June 30 (E + F1e)			33,603,071.32	22,303,933.32	-33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,603,071.32	22,303,933.32	-33.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	33,352,090.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	260,533.14		
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			33,612,623.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	9,552.50		
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			9,552.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			33,603,071.32		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	624,253.92	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			624,253.92	0.00	-100.0%
TOTAL, REVENUES			624,253.92	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	592.98	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			592.98	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	150.44	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	46.79	0.00	-100.0%
Health and Welfare Benefits		3401-3402	5.63	0.00	-100.0%
Unemployment Insurance		3501-3502	3.06	0.00	-100.0%
Workers' Compensation		3601-3602	14.16	0.00	-100.0%
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	18.64	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			238.72	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,957.52	0.00	-100.0%
Noncapitalized Equipment		4400	37,140.26	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			82,097.78	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	97,028.12	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,028.12	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	542,725.00	6,860,500.00	1,164.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	4,438,638.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			542,725.00	11,299,138.00	1,981.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			722,682.60	11,299,138.00	1,463.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	33,701,500.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			33,701,500.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,701,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	624,253.92	0.00	-100.0%
5) TOTAL, REVENUES			624,253.92	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		722,682.60	11,299,138.00	1,463.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			722,682.60	11,299,138.00	1,463.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(98,428.68)	(11,299,138.00)	11,379.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	33,701,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,701,500.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			33,603,071.32	(11,299,138.00)	-133.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	33,603,071.32	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	33,603,071.32	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	33,603,071.32	New
2) Ending Balance, June 30 (E + F1e)			33,603,071.32	22,303,933.32	-33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,603,071.32	22,303,933.32	-33.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	33,603,071.32	22,303,933.32	
Total, Restricted Balance		33,603,071.32	22,303,933.32	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,127.76	180,213.33	13.3%
5) TOTAL, REVENUES			159,127.76	180,213.33	13.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			159,127.76	180,213.33	13.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			159,127.76	180,213.33	13.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,661.99	506,789.75	45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,661.99	506,789.75	45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,661.99	506,789.75	45.8%
2) Ending Balance, June 30 (E + F1e)			506,789.75	687,003.08	35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	506,789.75	687,003.08	35.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	501,166.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,623.54		
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			506,789.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			506,789.75		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,701.41	8,736.26	-9.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	149,426.35	171,477.07	14.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			159,127.76	180,213.33	13.3%
TOTAL, REVENUES			159,127.76	180,213.33	13.3%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,127.76	180,213.33	13.3%
5) TOTAL, REVENUES			159,127.76	180,213.33	13.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			159,127.76	180,213.33	13.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			159,127.76	180,213.33	13.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,661.99	506,789.75	45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,661.99	506,789.75	45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,661.99	506,789.75	45.8%
2) Ending Balance, June 30 (E + F1e)			506,789.75	687,003.08	35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	506,789.75	687,003.08	35.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
9010		Other Restricted Local	506,789.75	687,003.08
Total, Restricted Balance			506,789.75	687,003.08

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,325.63	83,926.12	1,840.2%
5) TOTAL, REVENUES			4,325.63	83,926.12	1,840.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,325.63	83,926.12	1,840.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(75,674.37)	3,926.12	-105.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,458.65	15,784.28	-82.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,458.65	15,784.28	-82.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,458.65	15,784.28	-82.7%
2) Ending Balance, June 30 (E + F1e)			15,784.28	19,710.40	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	15,784.28	19,710.40	24.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	181,051.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,399.07		
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			182,450.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	166,666.63		
6) TOTAL, LIABILITIES			166,666.63		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			15,784.28		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	80,000.00	New
Interest		8660	4,325.63	3,926.12	-9.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,325.63	83,926.12	1,840.2%
TOTAL, REVENUES			4,325.63	83,926.12	1,840.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	80,000.00	80,000.00	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			80,000.00	80,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,325.63	83,926.12	1,840.2%
5) TOTAL, REVENUES			4,325.63	83,926.12	1,840.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			4,325.63	83,926.12	1,840.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(75,674.37)	3,926.12	-105.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,458.65	15,784.28	-82.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,458.65	15,784.28	-82.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,458.65	15,784.28	-82.7%
2) Ending Balance, June 30 (E + F1e)			15,784.28	19,710.40	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	15,784.28	19,710.40	24.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,213.58	9,896.43	89.8%
4) Other Local Revenue		8600-8799	5,569,596.97	7,615,285.31	36.7%
5) TOTAL, REVENUES			5,574,810.55	7,625,181.74	36.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,312,378.77	12,647,508.39	193.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,312,378.77	12,647,508.39	193.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,262,431.78	(5,022,326.65)	-497.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	1,300.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,300.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,261,131.78	(5,022,326.65)	-498.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,032,302.19	5,293,433.97	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,032,302.19	5,293,433.97	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,032,302.19	5,293,433.97	31.3%
2) Ending Balance, June 30 (E + F1e)			5,293,433.97	271,107.32	-94.9%
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	5,293,433.97	271,107.32	-94.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,256,660.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,773.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,293,433.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,293,433.97		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,213.58	9,896.43	89.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,213.58	9,896.43	89.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,720,847.72	7,613,180.35	104.6%
Unsecured Roll		8612	1,558.23	2,104.96	35.1%
Prior Years' Taxes		8613	(409.98)	0.00	-100.0%
Supplemental Taxes		8614	122,699.79	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	81,699.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,643,201.41	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,569,596.97	7,615,285.31	36.7%
TOTAL, REVENUES			5,574,810.55	7,625,181.74	36.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,356,071.60	7,025,951.55	109.4%
Bond Interest and Other Service Charges		7434	956,307.17	5,621,556.84	487.8%
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)			4,312,378.77	12,647,508.39	193.3%
TOTAL, EXPENDITURES			4,312,378.77	12,647,508.39	193.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,300.00	0.00	-100.0%
(d) TOTAL, USES			1,300.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,300.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,213.58	9,896.43	89.8%
4) Other Local Revenue		8600-8799	5,569,596.97	7,615,285.31	36.7%
5) TOTAL, REVENUES			5,574,810.55	7,625,181.74	36.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,312,378.77	12,647,508.39	193.3%
10) TOTAL, EXPENDITURES			4,312,378.77	12,647,508.39	193.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,262,431.78	(5,022,326.65)	-497.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	1,300.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,300.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,261,131.78	(5,022,326.65)	-498.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,032,302.19	5,293,433.97	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,032,302.19	5,293,433.97	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,032,302.19	5,293,433.97	31.3%
2) Ending Balance, June 30 (E + F1e)			5,293,433.97	271,107.32	-94.9%
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	5,293,433.97	271,107.32	-94.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	5,293,433.97	271,107.32
Total, Restricted Balance		5,293,433.97	271,107.32

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,234.75	1,241.71	1,234.75	1,234.75	1,234.75	1,234.75
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,234.75	1,241.71	1,234.75	1,234.75	1,234.75	1,234.75
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,234.75	1,241.71	1,234.75	1,234.75	1,234.75	1,234.75
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	228,711.00		228,711.00			228,711.00
Work in Progress	2,848,711.00	101.00	2,848,812.00		1,602,253.00	1,246,559.00
Total capital assets not being depreciated	3,077,422.00	101.00	3,077,523.00	0.00	1,602,253.00	1,475,270.00
Capital assets being depreciated:						
Land Improvements	1,814,365.00		1,814,365.00	180,255.00		1,994,620.00
Buildings	77,489,724.00		77,489,724.00	425,445.00		77,915,169.00
Equipment	2,324,305.00		2,324,305.00	2,258,331.00		4,582,636.00
Total capital assets being depreciated	81,628,394.00	0.00	81,628,394.00	2,864,031.00	0.00	84,492,425.00
Accumulated Depreciation for:						
Land Improvements	(1,549,259.70)		(1,549,259.70)		38,572.18	(1,587,831.88)
Buildings	(37,757,177.29)	12,090.64	(37,745,086.65)		2,245,096.78	(39,990,183.43)
Equipment	(1,738,422.00)	(24,404.64)	(1,762,826.64)		324,160.77	(2,086,987.41)
Total accumulated depreciation	(41,044,858.99)	(12,314.00)	(41,057,172.99)	0.00	2,607,829.73	(43,665,002.72)
Total capital assets being depreciated, net excluding lease and subscription assets	40,583,535.01	(12,314.00)	40,571,221.01	2,864,031.00	2,607,829.73	40,827,422.28
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	43,660,957.01	(12,213.00)	43,648,744.01	2,864,031.00	4,210,082.73	42,302,692.28
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			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 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	85,975,526.00	(1,874,034.00)	84,101,492.00	107,599,095.28		191,700,587.28	5,320,795.87
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	56,475.16		56,475.16	8.97		56,484.13	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	554,586.00	(554,586.00)	0.00			0.00	
Net Pension Liability	35,653,271.00	(15,701,370.00)	19,951,901.00			19,951,901.00	
Total/Net OPEB Liability	9,608,553.00	(5,463,020.00)	4,145,533.00			4,145,533.00	
Compensated Absences Payable	266,186.11		266,186.11	2,053.84		268,239.95	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	132,114,597.27	(23,593,010.00)	108,521,587.27	107,601,158.09	0.00	216,122,745.36	5,320,795.87
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I Part A	Elem & Sec Schl Emergency Relief ESSER II Fund	Elem & Sec Schl Emergency Relief ESSER III Fund	Elem & Sec Schl Emergency Relief ESSER III Learn Loss	Expand Learn Op Gr-ELO ESSER II St Reserve	Expand Learn Op Gr-ELO GEER II	ELO SSER III St Reserve Emerg Needs
FEDERAL CATALOG NUMBER	84.01	84.425D	84.425U	84.425U	84.425	84.425	84.425
RESOURCE CODE	3010	3212	3213	3214	3216	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over		9.00	8,971.00	3,618.60	76,422.00	96.00	6,134.03
2. a. Current Year Award	29,288.00						
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	29,288.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	29,288.00	9.00	8,971.00	3,618.60	76,422.00	96.00	6,134.03
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	12,937.25						
6. Cash Received in Current Year	24,522.00	9.00	8,971.00	3,618.60	76,422.00	96.00	6,134.03
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	37,459.25	9.00	8,971.00	3,618.60	76,422.00	96.00	6,134.03
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	42,225.25	9.00	8,971.00	3,618.60	76,422.00	96.00	6,134.03
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	42,225.25	9.00	8,971.00	3,618.60	76,422.00	96.00	6,134.03
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(4,766.00)	0.00	0.00	0.00	0.00	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	4,766.00						
14. Unused Grant Award Calculation							
(line 4 minus line 9)	(12,937.25)	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,225.25	9.00	8,971.00	3,618.60	76,422.00	96.00	6,134.03

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ELO ESSER III St Reserve Learn Loss	SPED ARP IDEA Part B Sec 611 Local Assist	SPED IDEA Basic Local Assist Part B Sec 611	SPED IDEA Preschl Part B Sec 619 (Age 3-4- 5)	Preschl Staff Development Part B Sec 619	SPED IDEA Mental Health Part B Sec 611	ESSA Title IV Part A Stu Support Academic Enrich
FEDERAL CATALOG NUMBER	84.425	84.027	84.027	84.173	84.173A	84.027A	84.424
RESOURCE CODE	3219	3305	3310	3315	3345	3327	4127
REVENUE OBJECT	8290	8182	8181	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over	1,180.66	614.97	(2,897.42)				
2. a. Current Year Award			262,009.21	6,659.05	59.77	14,456.40	10,000.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	262,009.21	6,659.05	59.77	14,456.40	10,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,180.66	614.97	259,111.79	6,659.05	59.77	14,456.40	10,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,180.66	614.97	0.00	0.00	0.00	14,456.40	10,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,180.66	614.97	0.00	0.00	0.00	14,456.40	10,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,180.66	614.97	259,111.79	6,659.05	59.77	14,456.40	10,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,180.66	614.97	259,111.79	6,659.05	59.77	14,456.40	10,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(259,111.79)	(6,659.05)	(59.77)	0.00	0.00

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

Description	008	009	010	011	012	013	014
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable			259,111.79	6,659.05	59.77		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,180.66	614.97	259,111.79	6,659.05	59.77	14,456.40	10,000.00

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

Description	015	016	
FEDERAL PROGRAM NAME	Title II Part A Teacher Quality	Title III English Learner Stu Program	TOTAL
FEDERAL CATALOG NUMBER	84367	84.365	
RESOURCE CODE	4035	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carry over			94,148.84
2. a. Current Year Award	17,237.00	3,128.00	342,837.43
b. Transferability (ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	17,237.00	3,128.00	342,837.43
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2d, & 3)	17,237.00	3,128.00	436,986.27
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year			12,937.25
6. Cash Received in Current Year	17,237.00	3,128.00	166,389.66
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	17,237.00	3,128.00	179,326.91
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	17,237.00	3,128.00	449,923.52
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	17,237.00	3,128.00	449,923.52
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(270,596.61)

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

Description	015	016	
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			270,596.61
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	(12,937.25)
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,237.00	3,128.00	449,923.52



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

Description	001	002	003	004	005	
STATE PROGRAM NAME	UPK Planning Implement Grant	UPK Plan Implm EETD Grant	K-12 Strong Workforce Program	TUPE COHORT	In-Person Instructional Grant	TOTAL
RESOURCE CODE	6053	6054	6388	6690	7422	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Carry over	112,438.55		(450.00)		25,550.10	137,538.65
2. a. Current Year Award	64,068.00	4,228.00	41,000.00	3,000.00		112,296.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	64,068.00	4,228.00	41,000.00	3,000.00	0.00	112,296.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	176,506.55	4,228.00	40,550.00	3,000.00	25,550.10	249,834.65
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year	112,134.55		40,323.38		25,550.10	178,008.03
6. Cash Received in Current Year	64,372.00	4,228.00	0.00	3,000.00		71,600.00
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	176,506.55	4,228.00	40,323.38	3,000.00	25,550.10	249,608.03
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	176,506.55	4,228.00	226.62	3,000.00	25,550.10	209,511.27
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	176,506.55	4,228.00	226.62	3,000.00	25,550.10	209,511.27
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	40,096.76	0.00	0.00	40,096.76
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable						0.00

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

Description	001	002	003	004	005	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	40,323.38	0.00	0.00	40,323.38
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	176,506.55	4,228.00	40,323.38	3,000.00	25,550.10	249,608.03

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opp Program ELP[	Educator Effectiveness FY 21-22	Lottery Instructional Materials	SPED AB602 Low Incident, MOU	SPED Dispute Prevention Resolution	SPED Learn Recovery Support	SPED Mental Health Related Services
RESOURCE CODE	2600	6266	6300	6500	6536	6537	6546
REVENUE OBJECT	8590	8590	8590	8097/8677/8980	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	13,350.00		69,069.29				13,999.34
2. a. Current Year Award	72,995.00	85,916.00	136,456.50	1,206,567.43	522.87	24,098.80	93,354.20
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	72,995.00	85,916.00	136,456.50	1,206,567.43	522.87	24,098.80	93,354.20
3. Required Matching Funds/Other	31,939.79			5,078,633.68			
4. Total Available Award							
(sum lines 1, 2c, & 3)	118,284.79	85,916.00	205,525.79	6,285,201.11	522.87	24,098.80	107,353.54
<b>REVENUES</b>							
5. Cash Received in Current Year	72,995.00	85,916.00	98,626.50	1,206,567.43	522.87	24,098.80	93,354.20
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	37,830.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	37,830.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	72,995.00	85,916.00	136,456.50	1,206,567.43	522.87	24,098.80	93,354.20
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	118,284.79	85,916.00	143,444.11	6,285,201.11	522.87	24,098.80	93,354.20
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	118,284.79	85,916.00	143,444.11	6,285,201.11	522.87	24,098.80	93,354.20

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

Description	001	002	003	004	005	006	007
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	62,081.68	0.00	0.00	0.00	13,999.34

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SPED Early Intervention Preschool	Arts, Music, and Instruc Material (AMIM)	Kitchen Infrastructure & Training Funds	ELOG In-Person	ELOG Para	Learning Recovery Emerg Block Grant	STRS on Behalf
RESOURCE CODE	6547	6762	7032	7422	7426	7425	7690
REVENUE OBJECT	8590	8590	8520	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	75,577.00			25,550.10	69,609.63		
2. a. Current Year Award	80,156.00	403,729.00	100,000.00			110,388.00	1,620,222.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	80,156.00	403,729.00	100,000.00	0.00	0.00	110,388.00	1,620,222.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	155,733.00	403,729.00	100,000.00	25,550.10	69,609.63	110,388.00	1,620,222.00
<b>REVENUES</b>							
5. Cash Received in Current Year	80,156.00	403,729.00	100,000.00			110,388.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	1,620,222.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	1,620,222.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	80,156.00	403,729.00	100,000.00	0.00	0.00	110,388.00	1,620,222.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	155,733.00	1,184.32	14,627.28	25,550.10	69,609.63		1,620,222.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	155,733.00	1,184.32	14,627.28	25,550.10	69,609.63	0.00	1,620,222.00

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

Description	008	009	010	011	012	013	014
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	0.00	402,544.68	85,372.72	0.00	0.00	110,388.00	0.00

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

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted	
Ending Balance	267,155.36
2. a. Current Year Award	3,934,405.80
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	3,934,405.80
3. Required Matching Funds/Other	5,110,573.47
4. Total Available Award	
(sum lines 1, 2c, & 3)	9,312,134.63
<b>REVENUES</b>	
5. Cash Received in Current Year	2,276,353.80
6. Amounts Included in Line 5 for	
Prior Year Adjustments	0.00
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	1,658,052.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	1,658,052.00
8. Contributed Matching Funds	0.00
9. Total Available	
(sum lines 5, 7c, & 8)	3,934,405.80
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	8,637,748.21
11. Non Donor-Authorized	
Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	8,637,748.21
<b>RESTRICTED ENDING BALANCE</b>	

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

Description	
13. Current Year (line 4 minus line 10)	674,386.42



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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Routine Restricted Maintenance RRM	Student Activity Fund-ASB	Field Trip	Kenny Wells Fund Crocker	PE Crocker	Dylan Kindness Fund Crocker	Parcel Taxes
RESOURCE CODE	8150	8210	9001	9002	9003	9005	9010
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance		43,515.18	38,456.86	3,109.01	(5,814.66)	159.69	
2. a. Current Year Award	1,014,577.00		543,343.30		11,800.00	200.00	2,491,904.62
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,014,577.00	0.00	543,343.30	0.00	11,800.00	200.00	2,491,904.62
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,014,577.00	43,515.18	581,800.16	3,109.01	5,985.34	359.69	2,491,904.62
<b>REVENUES</b>							
5. Cash Received in Current Year	1,014,577.00		543,343.30		11,800.00	200.00	2,491,904.62
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	1,014,577.00	0.00	543,343.30	0.00	11,800.00	200.00	2,491,904.62
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,014,577.00	21,743.30	527,194.22	160.61	3,066.50	360.00	2,491,904.62
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	1,014,577.00	21,743.30	527,194.22	160.61	3,066.50	360.00	2,491,904.62
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	0.00	21,771.88	54,605.94	2,948.40	2,918.84	(.31)	0.00

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

Description	008	009	
LOCAL PROGRAM NAME	AB841- CALSHAPE	Safe Route to School	TOTAL
RESOURCE CODE	9016	9020	
REVENUE OBJECT	8699	8677/8980	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Restricted			
Ending Balance			79,426.08
2. a. Current Year Award	147,525.00	45,000.00	4,254,349.92
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	147,525.00	45,000.00	4,254,349.92
3. Required Matching Funds/Other		46,575.70	46,575.70
4. Total Available Award			
(sum lines 1, 2c, & 3)	147,525.00	91,575.70	4,380,351.70
<b>REVENUES</b>			
5. Cash Received in Current Year	130,720.25	91,575.70	4,284,120.87
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	16,804.75	(46,575.70)	(29,770.95)
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	16,804.75	(46,575.70)	(29,770.95)
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	147,525.00	45,000.00	4,254,349.92
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	130,720.25	91,575.70	4,281,302.20
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			

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

Description	008	009	
(line 10 plus line 11)	130,720.25	91,575.70	4,281,302.20
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year			
(line 4 minus line 10)	16,804.75	0.00	99,049.50

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

41 68908 0000000  
Form CEA  
D8A14ENXYX(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	18,135,765.21	301	315,337.84	303	17,820,427.37	305	213,558.49		307	17,820,427.37	309
2000 - Classified Salaries	4,974,412.73	311	331,683.28	313	4,642,729.45	315	0.00		317	4,642,729.45	319
3000 - Employee Benefits	9,669,467.50	321	488,403.81	323	9,181,063.69	325	68,530.83		327	9,181,063.69	329
4000 - Books, Supplies Equip Replace. (6500)	1,091,843.57	331	5,027.38	333	1,086,816.19	335	135,476.01		337	1,086,816.19	339
5000 - Services . . & 7300 - Indirect Costs	3,804,287.37	341	222,804.09	343	3,581,483.28	345	756,981.12		347	3,581,483.28	349
TOTAL					36,312,519.98	365	TOTAL			36,312,519.98	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	135,256.27

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	23,926,036.06	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	521,396.85	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .	23,404,639.21	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	64.45%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .	0	

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	64.45%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	36,312,519.98	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	24,750,862.64		24,750,862.64			27,114,676.45
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,212.26		1,212.26			1,234.75
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	1,234.75		1,234.75	1,234.75		1,234.75
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,234.75			1,234.75
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	70,862.13		70,862.13	69,350.00		69,350.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	23,927,074.11		23,927,074.11	25,403,114.12		25,403,114.12
5. Unsecured Roll Taxes (Object 8042)	931,920.57		931,920.57	866,123.00		866,123.00
6. Prior Years' Taxes (Object 8043)	2,159.30		2,159.30	8,321.00		8,321.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	2,491,904.62		2,491,904.62	2,452,923.00		2,452,923.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	27,423,920.73	0.00	27,423,920.73	28,799,831.12	0.00	28,799,831.12
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	27,423,920.73	0.00	27,423,920.73	28,799,831.12	0.00	28,799,831.12
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			326,722.56			334,116.69
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,014,577.00		1,014,577.00	1,121,041.28		1,121,041.28
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,014,577.00	0.00	1,341,299.56	1,121,041.28	0.00	1,455,157.97
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	419,002.00		419,002.00	420,800.00		420,800.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	419,002.00	0.00	419,002.00	420,800.00	0.00	420,800.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	38,380,823.25		38,380,823.25	38,190,866.01		38,190,866.01



	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	143,006.19		143,006.19	51,787.00		51,787.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	24,750,862.64			27,114,676.45		
2. Inflation Adjustment	1.0755			1.0444		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	1.0186			1.0000		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	27,114,676.45			28,318,568.09		
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)	27,423,920.73			28,799,831.12		
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)	148,170.00			148,170.00		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	419,002.00			420,800.00		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	419,002.00			420,800.00		
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])	104,130.17			39,677.12		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	27,528,050.90			28,839,508.24		
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)	419,002.00			420,800.00		
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)	27,528,050.90					
b. State Subventions (Line D8)	419,002.00					
c. Less: Excluded Appropriations (Line C23)	1,341,299.56					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	26,605,753.34					
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)	0.00					
<b>SUMMARY</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>11. Adjusted Appropriations Limit</b>						

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**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) 1,403,819.91
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. 100,850.81
  - 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.

For software licensing, fingerprinting, absence management system, actuarial studies, human resources contracted services, 403(b) and 457 Third Party Adminstrating Services, Fixed Asset and Inventory contracted services.

**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) 31,163,682.96

**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) 4.83%

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

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

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

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

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

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,376,135.44
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 565,800.36

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	151,680.93
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,093,616.73
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,093,616.73
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	25,880,806.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,601,105.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,589,376.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	392,793.75
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	606,675.57
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	19,250.00
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)	23,669.00
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)	0.00
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)	2,988,711.07
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	587,875.94
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)	35,690,263.28
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.87%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.87%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	2,093,616.73
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	125,570.78
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.08%) 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 (7.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	0.00

Approved  
indirect  
cost rate: 7.08%

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Highest  
rate used  
in any  
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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	38,290,956.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	449,923.52
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	392,793.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	388,359.94
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	56,484.13
4. Other Transfers Out	All	9200	7200-7299	42,976.44
5. Interfund Transfers Out	All	9300	7600-7629	80,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	612,972.55
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,573,586.81
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	63,066.05
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)				36,330,512.70
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,241.71
B. Expenditures per ADA (Line I.E divided by Line II.A)				29,258.45



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.)	34,266,478.56	28,385.09
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)	34,266,478.56	28,385.09
B. Required effort (Line A.2 times 90%)	30,839,830.70	25,546.58
C. Current year expenditures (Line I.E and Line II.B)	36,330,512.70	29,258.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		69,069.29	69,069.29
2. State Lottery Revenue	8560	273,306.69		136,456.50	409,763.19
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		273,306.69	0.00	205,525.79	478,832.48
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	206,925.78		0.00	206,925.78
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	66,380.91		0.00	66,380.91
4. Books and Supplies	4000-4999	0.00		113,732.71	113,732.71
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			1,260.00	1,260.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			28,451.40	28,451.40
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		273,306.69	0.00	143,444.11	416,750.80
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	62,081.68	62,081.68
<b>D. COMMENTS:</b>					
Instructional subscriptions and online platforms and resources.					

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	23,474,893.86	3,843,143.16	27,318,037.02	1,988,030.71		29,306,067.73
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
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	116,977.84	15,476.57	132,454.41	9,639.18		142,093.59
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	6,272,691.25	294,054.88	6,566,746.13	477,885.47		7,044,631.60
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	612,972.55	0.00	612,972.55	44,608.19		657,580.74
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	392,793.75	0.00	392,793.75	28,585.00		421,378.75
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					14,627.28	14,627.28
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					434,974.81	434,974.81
----	Other Outgo					226,820.66	226,820.66
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	42,781.82		42,781.82
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	30,870,329.25	4,152,674.61	35,023,003.86	2,591,530.37	676,422.75	38,290,956.98

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
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	19,875,857.59	179,292.60	145,504.98	1,852,774.27	1,419,064.42	0.00	0.00			2,400.00	0.00	23,474,893.86
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	85,933.28	31,044.56	0.00	0.00	0.00	0.00	0.00			0.00	0.00	116,977.84
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,713,950.69	461,911.80	0.00	0.00	8,793.63	88,035.13	0.00			0.00	0.00	6,272,691.25
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	521,396.85	0.00	0.00	0.00	91,575.70	0.00	0.00	0.00	0.00	0.00	0.00	612,972.55
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		392,793.75	0.00	0.00	0.00	392,793.75
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		26,197,138.41	672,248.96	145,504.98	1,852,774.27	1,519,433.75	88,035.13	0.00	392,793.75	0.00	2,400.00	0.00	30,870,329.25

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	621,045.78	3,222,097.38	0.00	3,843,143.16
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation 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
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
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	15,476.57	0.00	0.00	15,476.57
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	294,054.88	0.00	0.00	294,054.88
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		930,577.23	3,222,097.38	0.00	4,152,674.61

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

41 68908 0000000  
Form PCR  
D8A14ENXYX(2022-23)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	606,675.57
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	19,250.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,399,804.44
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	565,800.36
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,591,530.37
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	30,870,329.25
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,152,674.61
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	35,023,003.86
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	587,875.94
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	587,875.94
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	35,610,879.80
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	7.28%

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)	14,627.28				14,627.28
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			434,974.81		434,974.81
Other Outgo (Objects 1000 - 7999)				226,820.66	226,820.66
<b>Total Other Costs</b>	14,627.28	0.00	434,974.81	226,820.66	676,422.75



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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	928,594.36	0.00	1,982.87	0.00	3,222,097.38	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	4.00	1.00	10.00	7.08	11.50	0.00	0.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	.10						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	1.90			.23			
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	6.00	1.00	10.00	7.31	11.50	0.00	0.00

68908

5 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

Projection Date

LEA: Hillsborough City Elementary

Projection Title: 2022-23 Unaudited Actuals

Created by: Joyce Shen

Email: jshen@hcsdk8.org

Phone:

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Hillsborough City Elementary (68908)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
( 1 ) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%	3.19%	3.16%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27	\$ 3,372.53	\$ 3,479.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	12.74780911%	44.55990366%				
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	12.74780911%	44.55990366%				
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>									
<b>NEW CHARTER SCHOOLS</b>		New Charter School Name: <input type="text"/>							
		Year that charter starts operation (select from drop down list): <input type="text" value="2022-23"/>							
<b>( a ) TRANSFER OF IN-LIEU PROPERTY TAX</b> <span style="color: red;">Note: Charter schools should contact sponsoring district(s) for in-lieu estimate</span>									
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-					
<b>( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)</b>									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-	-					
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-					
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location</b>									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( d ) AVERAGE DAILY ATTENDANCE (ADA)</b>									
ADA used for the Transitional Kindergarten Add-on <b>ONLY</b> :									
G-4	TK (NEW beginning 2022-23)	-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
<b>( e ) OTHER LCFF ADJUSTMENTS</b>									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					

Hillsborough City Elementary (68908)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>									
<b>( a ) GENERAL QUESTIONS</b>									
Is your district required to transfer in-lieu taxes to a charter school?		YES							
Does your district have a necessary small school?		NO							
<b>( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
<b>( c ) PROPERTY TAXES</b>									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 22,387,756	\$ 23,444,806	\$ 24,932,016	\$ 26,422,673	\$ 27,439,382	\$ 28,232,415		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ -	\$ (5,718)	\$ (10,119)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 22,387,756	\$ 23,439,088	\$ 24,921,897	\$ 26,422,673	\$ 27,439,382	\$ 28,232,415	\$ -	\$ -
<b>( d ) OTHER LCFF ADJUSTMENTS</b>									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,352	1,290						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,290	1,268						
A-1 / A-3	District Enrollment	1,268	1,260	1,315	1,263	1,263	1,263		
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	1,268	1,260	1,315	1,263	1,263	1,263	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	51	40						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	40	53						
B-1 / B-3	District Unduplicated Pupil Count	53	52	50	50	50	50		
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	53	52	50	50	50	50	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	4.18%	4.13%	3.80%	3.96%	3.96%	3.96%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.68%	3.80%	4.03%	3.96%	3.91%	3.96%	0.00%	0.00%

Hillsborough City Elementary (68908)			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>										
ADA used for the Transitional Kindergarten Add-on <b>ONLY</b> :										
G-10	TK (Commencing in 2022-23)		-	-	23.58	23.58	23.58	23.58		
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.										
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)										
B-1, D-6	Grades TK-3		511.36	492.29	504.05	504.05	504.05	504.05		
B-2, D-7	Grades 4-6		453.48	444.07	446.12	446.12	446.12	446.12		
B-3, D-8	Grades 7-8		277.01	276.79	283.09	283.09	283.09	283.09		
B-4, D-9	Grades 9-12		-	-	-	-	-	-		
TOTAL CURRENT YEAR ADA			1,241.85	1,213.15	1,233.26	1,233.26	1,233.26	1,233.26	-	-
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)										
E-1, D-17	Grades TK-3		0.83	0.63	0.46	0.46	0.46	0.46		
E-2, D-18	Grades 4-6		0.31	0.11	0.11	0.11	0.11	0.11		
E-3, D-19	Grades 7-8		0.79	0.95	0.92	0.92	0.92	0.92		
E-4, D-20	Grades 9-12		-	-	-	-	-	-		
TOTAL NPS-CDS (Annual)			1.93	1.69	1.49	1.49	1.49	1.49	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).										
DISTRICT TOTAL			1,243.78	1,214.84	1,234.75	1,234.75	1,234.75	1,234.75	-	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)										
E-6, E-11	Grades TK-3		-	-	-	-	-	-		
E-7, E-12	Grades 4-6		-	-	-	-	-	-		
E-8, E-13	Grades 7-8		-	-	-	-	-	-		
E-9, E-14	Grades 9-12		-	-	-	-	-	-		
COUNTY TOTAL			-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment			98.09%	96.42%	93.90%	97.76%	97.76%	97.76%	0.00%	0.00%
RATIO: County ADA-to-Enrollment			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( g ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>										
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). <b>NOTE:</b> <b>Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.</b>										
<u>Prior year</u>			2019-20	2020-21	2021-22	2022-23	2023-24			
A-19.1	Grades TK-3	Prior year <b>Charter School Shift Increase</b> of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-					
A-19.2	Grades 4-6		-	-	-					
A-19.3	Grades 7-8		-	-	-					
A-19.4	Grades 9-12		-	-	-					
			-	-	-	-	-	-	-	-
A-20.1	Grades TK-3	Prior year <b>Charter School Shift Decrease</b> of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-					
A-20.2	Grades 4-6		-	-	-					
A-20.3	Grades 7-8		-	-	-					
A-20.4	Grades 9-12		-	-	-					
			-	-	-	-	-	-	-	-
Net increase/(decrease) to prior year ADA			-	-	-	-	-	-	-	-

## Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals

## EDUCATION PROTECTION ACCOUNT

Certification Period:		Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>											
A-1	Total ADA for EPA Minimum	1,243.78	1,243.50	1,243.54	1,234.75	1,234.75	1,234.75	-	-	-	-
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 248,756	\$ 248,700	\$ 248,708	\$ 246,950	\$ 246,950	\$ 246,950	\$ -	\$ -	\$ -	\$ -
<b>EPA PROPORTIONATE SHARE CAP</b>											
B1, B4	2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 4,989.33		\$ 5,786.26	\$ 6,165.84	\$ 6,165.84	\$ 6,672.67	\$ 6,935.57	\$ 7,163.75	\$ 7,392.27	\$ 7,625.87
B2, B5	Current Year Funded ADA, excluding NSS	1,243.78		1,243.54	1,234.75	1,234.75	1,234.75	1,234.75	1,234.75	1,233.26	822.17
B-7	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	81.57		94.59	100.80	100.80	109.09	113.39	117.12	120.86	124.68
B-8	Current Year Funded ADA, including NSS	1,243.78		1,243.54	1,234.75	1,234.75	1,234.75	1,234.75	1,234.75	1,233.26	822.17
	Adjusted Total Revenue Limit	\$ 6,307,084		\$ 7,313,072	\$ 7,737,734	\$ 7,737,734	\$ 8,373,778	\$ 8,703,703	\$ 8,990,054	\$ 9,265,643	\$ 6,372,270
B-10	Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 6,307,084	\$ 7,312,837	\$ 7,313,072	\$ 7,737,734	\$ 7,737,734	\$ 8,373,778	\$ 8,703,703	\$ 8,990,054	\$ 9,265,643	\$ 6,372,270
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 22,387,756	\$ 23,487,847	\$ 23,439,088	\$ 24,913,440	\$ 24,921,897	\$ 26,422,673	\$ 27,439,382	\$ 28,232,415	\$ -	\$ -
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,265,643	\$ 6,372,270
<b>EPA PROPORTIONATE SHARE</b>											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$6,307,084	\$ 7,312,837	\$7,313,072	\$7,737,734	\$7,737,734	\$8,373,778	\$8,703,703	\$8,990,054	\$9,265,643	\$6,372,270
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		12.74780911%		44.55990366%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 5,218,789	\$ 5,361,618	\$ 5,511,977	\$ 986,392	\$ 986,392	\$ 3,731,347	\$ -	\$ -	\$ -	\$ -
<b>EPA ENTITLEMENT</b>											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 248,756	\$ 248,700	\$ 248,708	\$ 246,950	\$ 246,950	\$ 246,950	\$ -	\$ -	\$ -	\$ -
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	248,756	248,700	248,708	246,950	246,950	246,950	-	-	-	-
D-4	Prior Year Annual Adjustment	-	\$ -	-	\$ 8	8	-	-	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	248,756	\$ 248,700	248,708	\$ 246,958	246,958	246,950	-	-	-	-
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	82.74488538%	75.37156903%	75.37156903%	12.74780911%	12.74780911%	44.55990366%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 248,708		\$ 246,950		246,950	-	-	-	-

\*\*A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of isto an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals				v.24.1a		PY3		v.24.1a		PY2		
LOCAL CONTROL FUNDING FORMULA						2020-21		2021-22				
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	0.00%		0.00%		3.68%		5.07%		0.00%		3.80%	
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total	Prior ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	512.19	\$ 7,702	\$ 801	\$ 63	\$ -	\$ 4,387,206	511.99	\$ 8,093	\$ 842	\$ 68	\$ -	\$ 4,609,398
Grades 4-6	453.79	7,818		58	-	3,573,841	453.59	8,215		62	-	3,754,561
Grades 7-8	277.80	8,050		59	-	2,252,749	277.96	8,458		64	-	2,368,853
Grades 9-12	-	9,329	243	70	-	-	-	9,802	255	76	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796		\$ 10,220,763	\$ 431,096	\$ 80,953	\$ -	\$ 10,732,812
NSS Allowance		-				-		-				-
TOTAL BASE	1,243.78	\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796	1,243.54	\$ 10,220,763	\$ 431,096	\$ 80,953	\$ -	\$ 10,732,812
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ -						\$ -
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)						-						-
TK ADA						-						-
TK Add-on rate						\$ -						\$ -
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						\$ 10,213,796						\$ 10,732,812
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						\$ 10,213,796						\$ 10,732,812
Local Revenue (including RDA)						(22,387,756)						(23,439,088)
Gross State Aid						\$ -						\$ -
Education Protection Account Entitlement						(248,756)						(248,708)
Net State Aid						\$ -						\$ -
MINIMUM STATE AID CALCULATION												
						12-13 Rate	2020-21 ADA	Minimum State Aid	12-13 Rate	2021-22 ADA	Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA						\$ 5,070.89	1,243.78	\$ 6,307,072	\$ 5,070.89	1,243.54	\$ 6,305,855	
2012-13 NSS Allowance (deficit)						\$ -		-	\$ -		-	
Minimum State Aid Adjustments								-			-	
Less Current Year Property Taxes/In-Lieu								(22,387,756)			(23,439,088)	
Less Education Protection Account Entitlement								(248,756)			(248,708)	
Subtotal State Aid for Historical RL/Charter General BG						\$ -		-			\$ -	
Categorical Minimum State Aid								172,044			172,044	
Charter School Categorical Block Grant adjusted for ADA							-	-		-	-	
Minimum State Aid Guarantee Before Proration Factor								\$ 172,044			\$ 172,044	
Proration Factor											0.00%	
Minimum State Aid Guarantee								\$ 172,044			\$ 172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement								-			-	
Minimum State Aid plus Property Taxes including RDA								-			-	
Offset								-			-	
Minimum State Aid Prior to Offset								-			-	
Total Minimum State Aid with Offset								-			-	
State Aid Before Additional State Aid								\$ 172,044			\$ 172,044	
ADDITIONAL STATE AID								\$ 172,044			\$ 172,044	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee								\$ 172,044			\$ 172,044	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)								\$ 10,385,840			\$ 10,904,856	
Change Over Prior Year									5.00%	519,016		
LCFF Entitlement Per ADA								\$ 8,350			8,769	
Per-ADA Change Over Prior Year									5.02%	419		
Basic Aid Status (school districts only)								Basic Aid			Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES												
						2020-21		Increase		2021-22		
State Aid						\$ 172,044		0.00%	-	\$ 172,044		
Education Protection Account						248,756				248,708		
Property Taxes Net of In-Lieu Transfers						22,387,756		4.70%	1,051,332	23,439,088		
Charter In-Lieu Taxes						-		0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 22,808,556		4.61%	1,051,332	\$ 23,859,840		

## Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$9,728,907	\$10,220,763	\$11,496,879	\$12,441,657	\$12,931,949	\$13,357,020	\$13,766,480	\$9,467,417
Grade Span Adjustment	410,265	431,096	480,798	520,654	540,835	558,493	576,130	396,179
Supplemental Grant	74,624	80,953	96,540	102,661	105,357	110,211	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	66,331	71,783	74,611	77,066	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$10,213,796</b>	<b>\$10,732,812</b>	<b>\$12,140,548</b>	<b>\$13,136,755</b>	<b>\$13,652,752</b>	<b>\$14,102,790</b>	<b>\$14,342,610</b>	<b>\$9,863,596</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	172,044	172,044	172,044	172,044	172,044	172,044	-	-
<b>Total LCFF Entitlement</b>	<b>10,385,840</b>	<b>10,904,856</b>	<b>12,312,592</b>	<b>13,308,799</b>	<b>13,824,796</b>	<b>14,274,834</b>	<b>14,342,610</b>	<b>9,863,596</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 8,350</b>	<b>\$ 8,769</b>	<b>\$ 9,972</b>	<b>\$ 10,779</b>	<b>\$ 11,196</b>	<b>\$ 11,561</b>	<b>\$ 11,630</b>	<b>\$ 11,997</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 14,342,610	\$ 9,863,596
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 248,756	\$ 248,708	\$ 246,950	\$ 246,950	\$ -	\$ -	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 22,387,756	\$ 23,444,806	\$ 24,932,016	\$ 26,422,673	\$ 27,439,382	\$ 28,232,415	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	-	(5,718)	(10,119)	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 22,387,756</i>	<i>\$ 23,439,088</i>	<i>\$ 24,921,897</i>	<i>\$ 26,422,673</i>	<i>\$ 27,439,382</i>	<i>\$ 28,232,415</i>	<i>\$ -</i>	<i>\$ -</i>
<b>TOTAL FUNDING</b>	<b>22,808,556</b>	<b>23,859,840</b>	<b>25,340,891</b>	<b>26,841,667</b>	<b>27,611,426</b>	<b>28,404,459</b>	<b>14,342,610</b>	<b>9,863,596</b>
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ 12,173,960	\$ 12,706,276	\$ 12,781,350	\$ 13,285,918	\$ 13,786,630	\$ 14,129,625	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 248,756	\$ 248,708	\$ 246,950	\$ 246,950	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>10,385,840</b>	<b>10,904,856</b>	<b>12,312,591</b>	<b>13,308,799</b>	<b>13,824,796</b>	<b>14,274,834</b>	<b>14,342,610</b>	<b>9,863,596</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 248,756	\$ 248,708	\$ 246,950	\$ 246,950	\$ -	\$ -	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 248,756	\$ 248,708	\$ 246,950	\$ 246,950	\$ -	\$ -	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ 8.00	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-



**IN-LIEU PROPERTY TAX TRANSFER**

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Local Property Taxes (w/out RDA)	\$ 22,387,756	\$ 23,444,806	\$ 24,932,016	\$ 26,422,673	\$ 27,439,382	\$ 28,232,415	\$ -	\$ -
District LCFF ADA	1,243.78	1,243.54	1,234.75	1,234.75	1,234.75	1,234.75	1,233.26	822.17
Total Charter LCFF ADA	-	0.64	1.00	-	-	-	-	-
Total LCFF ADA	1,243.78	1,244.18	1,235.75	1,234.75	1,234.75	1,234.75	1,233.26	822.17
Property Taxes per ADA	\$ 17,999.77	\$ 18,843.58	\$ 20,175.61	\$ 21,399.21	\$ 22,222.62	\$ 22,864.88	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	5,718	10,119	-	-	-	-	-
<b>In-Lieu of Property Tax Transfer Total</b>	<b>\$ -</b>	<b>\$ 5,718</b>	<b>\$ 10,119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Prior Year Basic Aid Status		Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
1 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 10,311,216	\$ 10,823,903	\$ 12,149,721	\$ 13,134,355	\$ 13,644,828	\$ 14,087,557	\$ 14,342,610	\$ 9,863,596	
Supplemental and Concentration Grant funding in the LCAP year	\$ 74,624	\$ 80,953	\$ 96,540	\$ 102,661	\$ 105,357	\$ 110,211	\$ -	\$ -	
Percentage to Increase or Improve Services	0.72%	0.75%	0.79%	0.78%	0.77%	0.78%	0.00%	0.00%	
<b>SUMMARY OF STUDENT POPULATION</b>									
<b>Unduplicated Pupil Population</b>									
Enrollment	1,268	1,260	1,315	1,263	1,263	1,263	-	-	
COE Enrollment	-	-	-	-	-	-	-	-	
<b>Total Enrollment</b>	<b>1,268</b>	<b>1,260</b>	<b>1,315</b>	<b>1,263</b>	<b>1,263</b>	<b>1,263</b>	<b>0</b>	<b>0</b>	
Unduplicated Pupil Count	53	52	50	50	50	50	-	-	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>53</b>	<b>52</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0</b>	
Rolling %, Supplemental Grant	3.6800%	3.8000%	4.0300%	3.9600%	3.9100%	3.9600%	0.0000%	0.0000%	
Rolling %, Concentration Grant	3.6800%	3.8000%	4.0300%	3.9600%	3.9100%	3.9600%	0.0000%	0.0000%	

## Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	Non Applicable Until 2022-23		511.36	511.36	492.29	504.05	504.05	504.05
Grades 4-6			453.48	453.48	444.07	446.12	446.12	446.12
Grades 7-8			277.01	277.01	276.79	283.09	283.09	283.09
Grades 9-12			-	-	-	-	-	-
LCFF Subtotal	-	-	1,241.85	1,241.85	1,213.15	1,233.26	1,233.26	1,233.26
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	1,241.85	1,241.85	1,213.15	1,233.26	1,233.26	1,233.26
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	Non Applicable Until 2022-23	511.36	511.36	492.29	504.05	504.05	504.05	504.05
Grades 4-6		453.48	453.48	444.07	446.12	446.12	446.12	446.12
Grades 7-8		277.01	277.01	276.79	283.09	283.09	283.09	283.09
Grades 9-12		-	-	-	-	-	-	-
LCFF Subtotal	-	1,241.85	1,241.85	1,213.15	1,233.26	1,233.26	1,233.26	1,233.26
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,241.85	1,241.85	1,213.15	1,233.26	1,233.26	1,233.26	1,233.26
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	511.36	511.36	492.29	504.05	504.05	504.05	504.05	-
Grades 4-6	453.48	453.48	444.07	446.12	446.12	446.12	446.12	-
Grades 7-8	277.01	277.01	276.79	283.09	283.09	283.09	283.09	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,241.85	1,213.15	1,233.26	1,233.26	1,233.26	1,233.26	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,241.85	1,213.15	1,233.26	1,233.26	1,233.26	1,233.26	-
Net Adjustment to Prior Year ADA for Charter Shift								
	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	Non Applicable Until 2022-23							
Prior year charter school shift percentage			0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	Non Applicable Until 2022-23		505.00	502.57	500.13	504.05	504.05	336.03
Grades 4-6			450.34	447.89	445.44	446.12	446.12	297.41
Grades 7-8			276.94	278.96	280.99	283.09	283.09	188.73
Grades 9-12			-	-	-	-	-	-
LCFF Subtotal			1,232.28	1,229.42	1,226.56	1,233.26	1,233.26	822.17
NSS			-	-	-	-	-	-
Combined Subtotal			1,232.28	1,229.42	1,226.56	1,233.26	1,233.26	822.17
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	511.36	492.29	504.05	504.05	504.05	504.05	-	-
Grades 4-6	453.48	444.07	446.12	446.12	446.12	446.12	-	-
Grades 7-8	277.01	276.79	283.09	283.09	283.09	283.09	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,213.15	1,233.26	1,233.26	1,233.26	1,233.26	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,213.15	1,233.26	1,233.26	1,233.26	1,233.26	-	-
Change in LCFF ADA (excludes NSS ADA)	-	(28.70)	20.11	-	-	-	(1,233.26)	-
	No Change	Decline	Increase	No Change	No Change	No Change	Decline	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	511.36	511.36	504.05	504.05	504.05	504.05	504.05	336.03
Grades 4-6	453.48	453.48	446.12	446.12	446.12	446.12	446.12	297.41
Grades 7-8	277.01	277.01	283.09	283.09	283.09	283.09	283.09	188.73
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,241.85	1,241.85	1,233.26	1,233.26	1,233.26	1,233.26	1,233.26	822.17
	Current	Prior	Current	Current	Current	Current	Prior	3-PY Average
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	126	-	-	-	-	-

Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	0.83	0.63	0.46	0.46	0.46	0.46	-	-
Grades 4-6	0.31	0.11	0.11	0.11	0.11	0.11	-	-
Grades 7-8	0.79	0.95	0.92	0.92	0.92	0.92	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	1.93	1.69	1.49	1.49	1.49	1.49	-	-
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	512.19	492.92	504.51	504.51	504.51	504.51	-	-
Grades 4-6	453.79	444.18	446.23	446.23	446.23	446.23	-	-
Grades 7-8	277.80	277.74	284.01	284.01	284.01	284.01	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Actual ADA</b>	1,243.78	1,214.84	1,234.75	1,234.75	1,234.75	1,234.75	-	-
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	512.19	511.99	504.51	504.51	504.51	504.51	504.05	336.03
Grades 4-6	453.79	453.59	446.23	446.23	446.23	446.23	446.12	297.41
Grades 7-8	277.80	277.96	284.01	284.01	284.01	284.01	283.09	188.73
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Funded ADA</b>	1,243.78	1,243.54	1,234.75	1,234.75	1,234.75	1,234.75	1,233.26	822.17
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	28.70	-	-	-	-	1,233.26	822.17
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>								
Current Year TK ADA	-	-	23.58	23.58	23.58	23.58	-	-

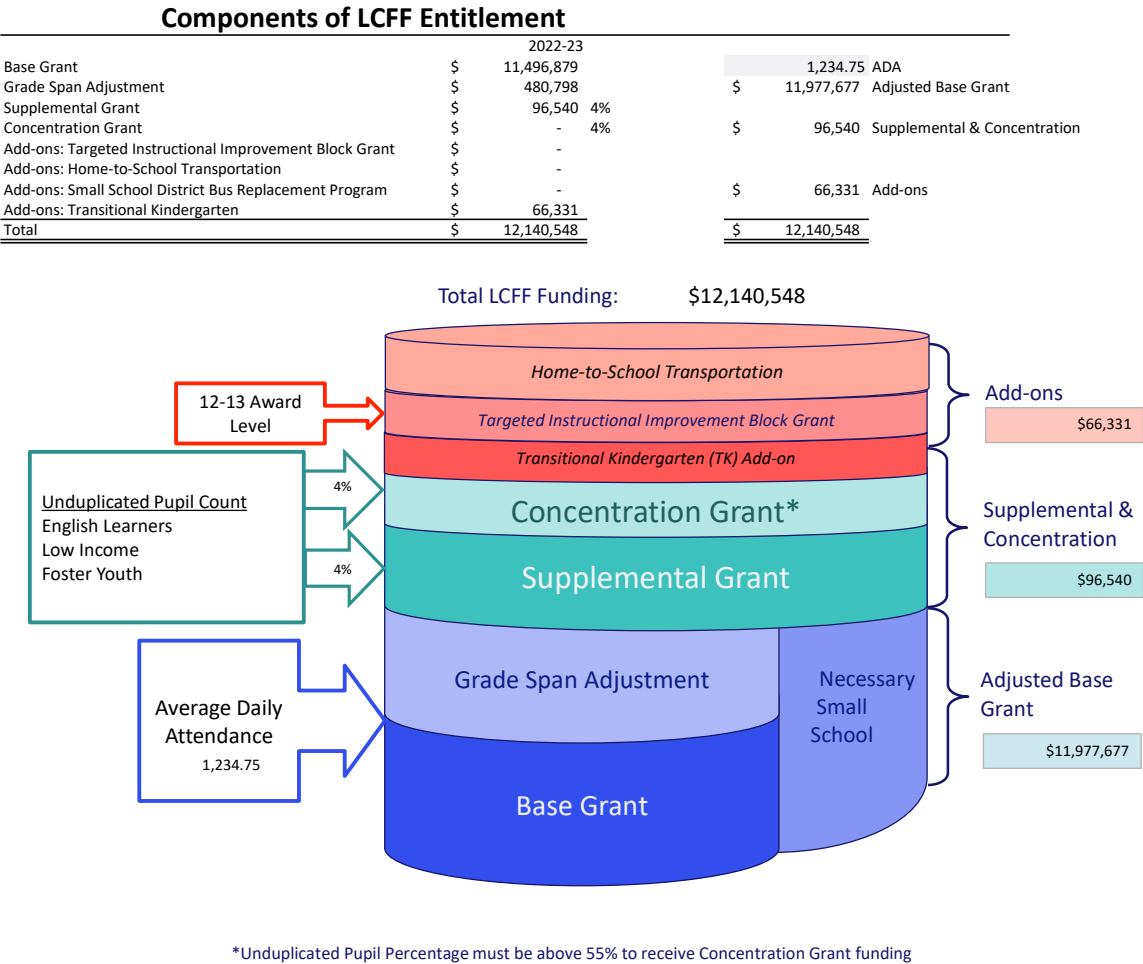
Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals

Charts and Graphs

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2022-23

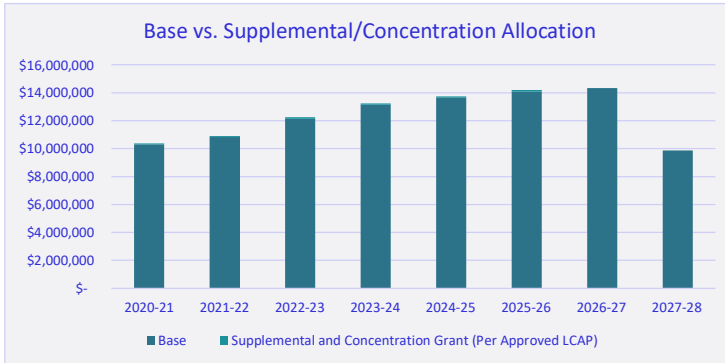
Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.



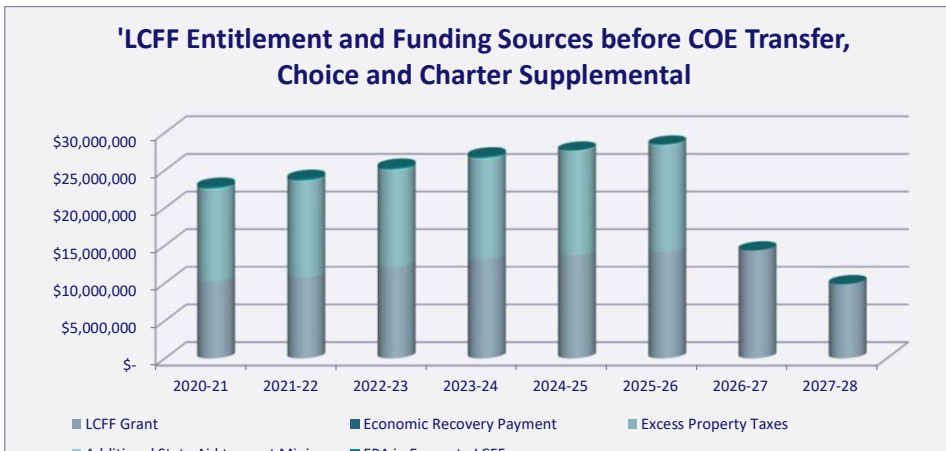
Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals

Charts and Graphs

Minimum Proportionality Analysis									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Base	\$ 10,311,216	\$ 10,823,903	\$ 12,149,721	\$ 13,134,355	\$ 13,644,828	\$ 14,087,557	\$ 14,342,610	\$ 9,863,596	
Supplemental and Concentration Grant (Per Approved LCAP)	74,624	80,953	96,540	102,661	105,357	110,211	-	-	
Total	\$ 10,385,840	\$ 10,904,856	\$ 12,312,592	\$ 13,308,799	\$ 13,824,796	\$ 14,274,834	\$ 14,342,610	\$ 9,863,596	



Funding Sources									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Excess Property Taxes	\$ 12,173,960	\$ 12,706,276	\$ 12,781,350	\$ 13,285,918	\$ 13,786,630	\$ 14,129,625	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -	
EPA in Excess to LCFF	\$ 248,756	\$ 248,708	\$ 246,950	\$ 246,950	\$ -	\$ -	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 10,213,796	\$ 10,732,812	\$ 12,140,548	\$ 13,136,755	\$ 13,652,752	\$ 14,102,790	\$ 14,342,610	\$ 9,863,596	
Total General Purpose Funding	\$ 22,808,556	\$ 23,859,840	\$ 25,340,892	\$ 26,841,667	\$ 27,611,426	\$ 28,404,459	\$ 14,342,610	\$ 9,863,596	



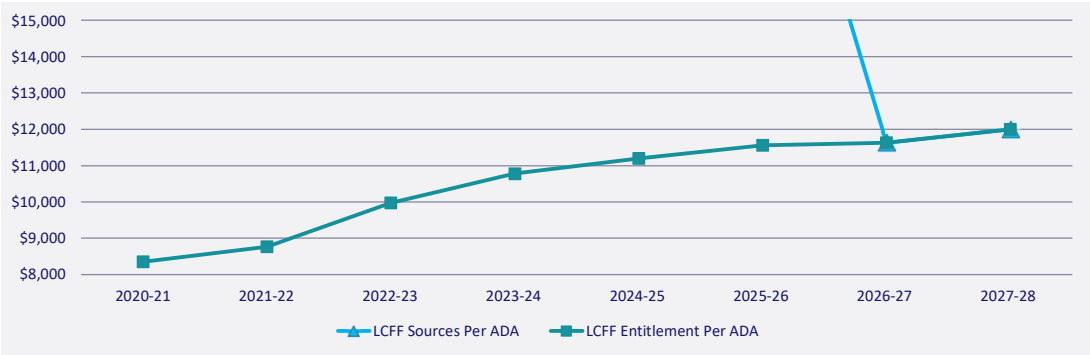
Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals

Charts and Graphs

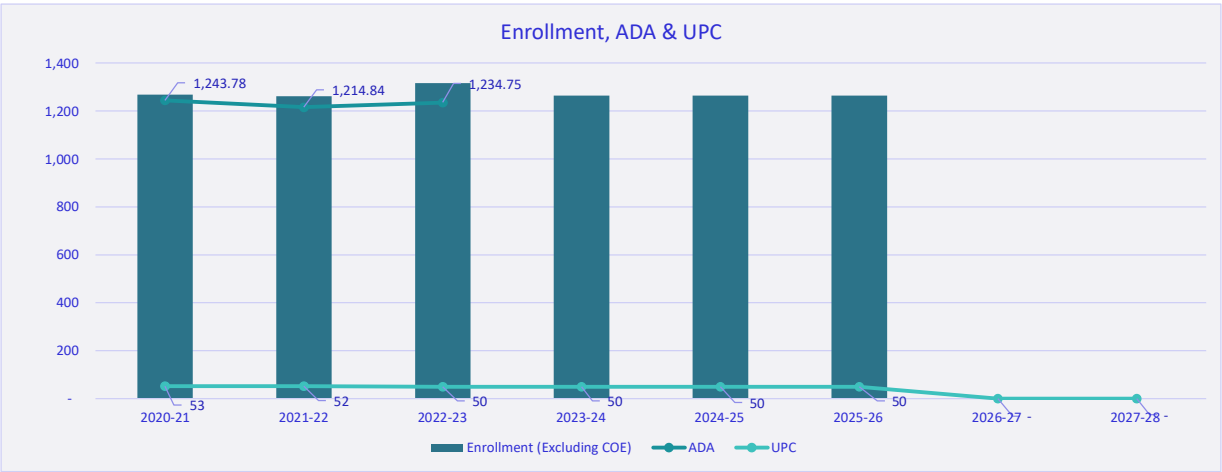
Additional State Aid to meet minimum

EPA in Excess to LCFF

LCFF Entitlement per ADA									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Funded ADA	1,243.78	1,243.54	1,234.75	1,234.75	1,234.75	1,234.75	1,233.26	822.17	
LCFF Sources per ADA	\$ 18,338.10	\$ 19,187.03	\$ 20,523.09	\$ 21,738.54	\$ 22,361.96	\$ 23,004.22	\$ 11,629.83	\$ 11,997.03	
Net Change per ADA		\$ 848.94	\$ 1,336.06	\$ 1,215.45	\$ 623.41	\$ 642.26	\$ (11,374.38)	\$ 367.19	
Net Percent Change		4.63%	6.96%	5.92%	2.87%	2.87%	-49.44%	3.16%	
Estimated LCFF Entitlement per ADA	\$ 8,350.22	\$ 8,769.20	\$ 9,971.73	\$ 10,778.54	\$ 11,196.43	\$ 11,560.91	\$ 11,629.83	\$ 11,997.03	
Net Change per ADA		\$ 418.98	\$ 1,202.52	\$ 806.81	\$ 417.90	\$ 364.48	\$ 68.92	\$ 367.19	
Net Percent Change		5.02%	13.71%	8.09%	3.88%	3.26%	0.60%	3.16%	



Student Summary									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Enrollment (Excluding COE)	1,268	1,260	1,315	1,263	1,263	1,263	-	-	
UPC	53	52	50	50	50	50	-	-	
ADA	1,243.78	1,214.84	1,234.75	1,234.75	1,234.75	1,234.75	-	-	





**Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals**

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 8,566	\$ 9,003	\$ 10,201	\$ 11,038	\$ 11,471	\$ 11,849	\$ 12,132	\$ 12,515
Grades 4-6	\$ 7,876	\$ 8,277	\$ 9,379	\$ 10,149	\$ 10,548	\$ 10,896	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,109	\$ 8,522	\$ 9,657	\$ 10,449	\$ 10,859	\$ 11,217	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,642	\$ 10,133	\$ 11,483	\$ 12,425	\$ 12,913	\$ 13,339	\$ 13,656	\$ 14,088
<b>Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088
<b>Prorated Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Prorated Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Supplemental Grant</b>								
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818
<b>Actual - 1.00 ADA, Local UPP as follows:</b>								
Grades TK-3	3.68%	3.80%	4.03%	3.96%	3.91%	3.96%	0.00%	0.00%
Grades 4-6	\$ 63	\$ 68	\$ 82	\$ 87	\$ 89	\$ 93	\$ -	\$ -
Grades 7-8	\$ 58	\$ 62	\$ 75	\$ 80	\$ 82	\$ 86	\$ -	\$ -
Grades 9-12	\$ 59	\$ 64	\$ 77	\$ 82	\$ 84	\$ 88	\$ -	\$ -
Grades 9-12	\$ 70	\$ 76	\$ 92	\$ 98	\$ 100	\$ 105	\$ -	\$ -
<b>Concentration Grant (&gt;55% population)</b>								
Maximum - 1.00 ADA, 100% UPP	50%	65%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>								
Grades TK-3	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals	v.24.1a						PY1	v.24.1a						CY
LOCAL CONTROL FUNDING FORMULA	2022-23							2023-24						
LCFF ENTITLEMENT CALCULATION														
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	13.26%		0.00%		4.03%			8.22%		0.00%		3.96%		
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total		Current ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	504.51	\$ 9,166	\$ 953	\$ 82	\$ -	\$ 5,146,284		504.51	\$ 9,919	\$ 1,032	\$ 87	\$ -	\$ 5,568,646	
Grades 4-6	446.23	9,304		75	-	4,185,187		446.23	10,069		80	-	4,528,675	
Grades 7-8	284.01	9,580		77	-	2,742,746		284.01	10,367		82	-	2,967,651	
Grades 9-12	-	11,102	289	92	-	-		-	12,015	312	98	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 11,496,879	\$ 480,798	\$ 96,540	\$ -	\$ 12,074,217			\$ 12,441,657	\$ 520,654	\$ 102,661	\$ -	\$ 13,064,972	
NSS Allowance		-				-			-				-	
TOTAL BASE	1,234.75	\$ 11,496,879	\$ 480,798	\$ 96,540	\$ -	\$ 12,074,217		1,234.75	\$ 12,441,657	\$ 520,654	\$ 102,661	\$ -	\$ 13,064,972	
ADD ONS:														
Targeted Instructional Improvement Block Grant						\$ -							\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						-							-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-							-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	23.58	TK Add-on rate	\$ 2,813.00		66,331		TK ADA	23.58	TK Add-on rate	\$ 3,044.23		71,783	
ECONOMIC RECOVERY TARGET PAYMENT						-							-	
LCFF Entitlement Before Adjustments						\$ 12,140,548							\$ 13,136,755	
Miscellaneous Adjustments						-							-	
ADJUSTED LCFF ENTITLEMENT						\$ 12,140,548							\$ 13,136,755	
Local Revenue (including RDA)						(24,921,897)							(26,422,673)	
Gross State Aid						\$ -							\$ -	
Education Protection Account Entitlement						(246,950)							(246,950)	
Net State Aid						\$ -							\$ -	
MINIMUM STATE AID CALCULATION														
			12-13 Rate	2022-23 ADA		Minimum State Aid				12-13 Rate	2023-24 ADA		Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,234.75		\$ 6,261,281				\$ 5,070.89	1,234.75		\$ 6,261,281	
2012-13 NSS Allowance (deficit)			\$ -			-				\$ -			-	
Minimum State Aid Adjustments						-							-	
Less Current Year Property Taxes/In-Lieu						(24,921,897)							(26,422,673)	
Less Education Protection Account Entitlement						(246,950)							(246,950)	
Subtotal State Aid for Historical RL/Charter General BG						\$ -							\$ -	
Categorical Minimum State Aid						172,044							172,044	
Charter School Categorical Block Grant adjusted for ADA			-	-		-				-	-		-	
Minimum State Aid Guarantee Before Proration Factor						\$ 172,044							\$ 172,044	
Proration Factor						0.00%							0.00%	
Minimum State Aid Guarantee						\$ 172,044							\$ 172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement						-							-	
Minimum State Aid plus Property Taxes including RDA						-							-	
Offset						-							-	
Minimum State Aid Prior to Offset						-							-	
Total Minimum State Aid with Offset						-							-	
State Aid Before Additional State Aid						\$ 172,044							\$ 172,044	
ADDITIONAL STATE AID						\$ 172,044							\$ 172,044	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 172,044							\$ 172,044	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 12,312,592							\$ 13,308,799	
Change Over Prior Year			12.91%	1,407,736						8.09%	996,207			
LCFF Entitlement Per ADA						9,972							10,779	
Per-ADA Change Over Prior Year			13.72%	1,203						8.09%	807			
Basic Aid Status (school districts only)						Basic Aid							Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES														
				Increase		2022-23					Increase		2023-24	
State Aid			0.00%	-		\$ 172,044				0.00%	-		\$ 172,044	
Education Protection Account						246,950							246,950	
Property Taxes Net of In-Lieu Transfers			6.33%	1,482,809		24,921,897				6.02%	1,500,776		26,422,673	
Charter In-Lieu Taxes			0.00%	-		-				0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			6.21%	1,482,809		\$ 25,340,891				5.92%	1,500,776		\$ 26,841,667	

Hillsborough City Elementary (68908) - 2022-23 Unaudited Actuals	v.24.1a						CY1	v.24.1a						CY2
LOCAL CONTROL FUNDING FORMULA	2024-25							2025-26						
LCFF ENTITLEMENT CALCULATION														
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors	3.94%		0.00%		3.91%			3.29%		0.00%		3.96%		
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total		Current ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	504.51	\$ 10,310	\$ 1,072	\$ 89	\$ -	\$ 5,787,238		504.51	\$ 10,649	\$ 1,107	\$ 93	\$ -	\$ 5,977,994	
Grades 4-6	446.23	10,466		82	-	4,706,764		446.23	10,810		86	-	4,861,950	
Grades 7-8	284.01	10,775		84	-	3,084,139		284.01	11,129		88	-	3,185,780	
Grades 9-12	-	12,488	325	100	-	-		-	12,899	335	105	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 12,931,949	\$ 540,835	\$ 105,357	\$ -	\$ 13,578,141			\$ 13,357,020	\$ 558,493	\$ 110,211	\$ -	\$ 14,025,724	
NSS Allowance		-	-	-	-	-			-	-	-	-	-	
TOTAL BASE	1,234.75	\$ 12,931,949	\$ 540,835	\$ 105,357	\$ -	\$ 13,578,141		1,234.75	\$ 13,357,020	\$ 558,493	\$ 110,211	\$ -	\$ 14,025,724	
ADD ONS:														
Targeted Instructional Improvement Block Grant						\$ -							\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						-							-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-							-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	23.58	TK Add-on rate	\$ 3,164.17		74,611		TK ADA	23.58	TK Add-on rate	\$ 3,268.27		77,066	
ECONOMIC RECOVERY TARGET PAYMENT						-							-	
LCFF Entitlement Before Adjustments						\$ 13,652,752							\$ 14,102,790	
Miscellaneous Adjustments						-							-	
ADJUSTED LCFF ENTITLEMENT						\$ 13,652,752							\$ 14,102,790	
Local Revenue (including RDA)						(27,439,382)							(28,232,415)	
Gross State Aid						\$ -							\$ -	
Education Protection Account Entitlement						-							-	
Net State Aid						\$ -							\$ -	
MINIMUM STATE AID CALCULATION			12-13 Rate	2024-25 ADA	Minimum State Aid				12-13 Rate	2025-26 ADA	Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,234.75	\$ 6,261,281				\$ 5,070.89	1,234.75	\$ 6,261,281			
2012-13 NSS Allowance (deficit)			\$ -		-				\$ -		-			
Minimum State Aid Adjustments														
Less Current Year Property Taxes/In-Lieu					(27,439,382)						(28,232,415)			
Less Education Protection Account Entitlement					-						-			
Subtotal State Aid for Historical RL/Charter General BG					\$ -						\$ -			
Categorical Minimum State Aid					172,044						172,044			
Charter School Categorical Block Grant adjusted for ADA			-	-	-				-	-	-			
Minimum State Aid Guarantee Before Proration Factor					\$ 172,044						\$ 172,044			
Proration Factor					0.00%						0.00%			
Minimum State Aid Guarantee					\$ 172,044						\$ 172,044			
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement					-						-			
Minimum State Aid plus Property Taxes including RDA					-						-			
Offset					-						-			
Minimum State Aid Prior to Offset					-						-			
Total Minimum State Aid with Offset					-						-			
State Aid Before Additional State Aid					\$ 172,044						\$ 172,044			
ADDITIONAL STATE AID					\$ 172,044						\$ 172,044			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 172,044						\$ 172,044			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 13,824,796								\$ 14,274,834	
Change Over Prior Year			3.88%	515,997						3.26%	450,038			
LCFF Entitlement Per ADA					11,196								11,561	
Per-ADA Change Over Prior Year			3.87%	417						3.26%	365			
Basic Aid Status (school districts only)					Basic Aid								Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES				Increase	2024-25					Increase	2025-26			
State Aid			0.00%	-	\$ 172,044					0.00%	-		\$ 172,044	
Education Protection Account					-								-	
Property Taxes Net of In-Lieu Transfers			3.85%	1,016,709	27,439,382					2.89%	793,033		28,232,415	
Charter In-Lieu Taxes			0.00%	-	-					0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.79%	1,016,709	\$ 27,611,426					2.87%	793,033		\$ 28,404,459	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	80,000.00		
Fund Reconciliation							75,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					45,000.00	0.00		
Fund Reconciliation							0.00	75,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
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					35,000.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	160,000.00	160,000.00	75,000.00	75,000.00

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

**Hillsborough City Elementary****San Mateo County**

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

<b>DUE-FROM=DUE-TO - (Fatal)</b> - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<b><u>Passed</u></b>								
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b><u>Passed</u></b>								
<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b><u>Passed</u></b>								
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - 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).	<b><u>Passed</u></b>								
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>								
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>								
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>								
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>								
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>								
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>								
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>								
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>								
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>								
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>								
<b>NET-INV-CAP-ASSETS - (Warning)</b> - 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.	<b><u>Passed</u></b>								
<b>OBJ-POSITIVE - (Warning)</b> - The following objects have a negative balance by resource, by fund:	<b><u>Exception</u></b>								
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>13</td><td>5310</td><td>8660</td><td>(\$1,479.06)</td></tr></table> <p>Explanation: Fund 13 Revenues come from CNIPS reimbursements, which come one or two months after the District had to pay staff and the Food Services vendor.</p>	FUND	RESOURCE	OBJECT	VALUE	13	5310	8660	(\$1,479.06)	
FUND	RESOURCE	OBJECT	VALUE						
13	5310	8660	(\$1,479.06)						
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>								
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>								

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

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

**CURRENT-CALC-EXP - (Informational)** - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

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

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

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

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

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

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

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

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

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

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

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

**IC-PCT - (Warning)** - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

**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**

**CEA-PROVIDE - (Fatal)** - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) 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

**Hillsborough City Elementary****San Mateo 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)**0** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION - (Fatal)-All FUNCTION codes must be valid.** **Passed****CHECKFUND - (Fatal)-All FUND codes must be valid.** **Passed****CHECKGOAL- (Fatal)-All GOAL codes must be valid.** **Passed****CHECKOBJECT - (Fatal)-All OBJECT codes must be valid.** **Passed****CHECKRESOURCE - (Warning)-All RESOURCE codes must be valid.** **Passed****CHK-FDXRS7690xOB8590 - (Fatal)- Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.** **Passed****CHK-FUNCTIONxOBJECT- (Fatal)-All FUNCTION and OBJECT account code combinations must be valid.** **Passed****CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.** **Passed****CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.** **Passed****CHK-FUNDxGOAL- (Warning)-All FUND and GOAL account code combinations should be valid.** **Passed****CHK-FUNDxOBJECT- (Fatal)-All FUND and OBJECT account code combinations must be valid.** **Passed****CHK-FUNDxRESOURCE - (Warning)-All FUND and RESOURCE account code combinations should be valid.** **Passed****CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.** **Passed****CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).** **Passed**

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

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

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

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

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

### **GENERAL LEDGER CHECKS**

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

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

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

**EFB-POSITIVE - (Warning)** -All ending fund balances (Object 9792) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)**- Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

<b>INTRAID-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
<b>OBJ-POSITIVE - (Warning)</b> -All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<u>Passed</u>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<u>Passed</u>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG- (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>ADA-PROVIDE - (Fatal)</b> -Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
<b>CHK-EXTRACTED-DATA-SOURCE- (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
<b>CHK-UNBALANCED-A- (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 011) must be opened and saved.	<u>Passed</u>
<b>VERSION-CHECK - (Warning)</b> -All versions are current.	<u>Passed</u>



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

41 68908 0000000  
Report SEMA  
CBA 14ENXYX(2022-23)

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
UNDULICATED PUPIL COUNT									161.00
TOTAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	202,154.41	0.00	0.00	0.00	190,708.34	1,645,818.36		2,038,681.11
2000-2999	Classified Salaries	95,895.84	0.00	0.00	0.00	52,767.64	1,577,411.04		1,726,074.52
3000-3999	Employee Benefits	135,742.33	0.00	0.00	0.00	95,971.14	1,462,471.85		1,694,185.32
4000-4999	Books and Supplies	1,189.68	0.00	0.00	0.00	1,062.27	34,493.60		36,745.55
5000-5999	Services and Other Operating Expenditures	21,669.41	0.00	0.00	0.00	6,615.10	748,720.24		777,004.75
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	456,651.67	0.00	0.00	0.00	347,124.49	5,468,915.09	0.00	6,272,691.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	294,054.86							294,054.86
	Total Indirect Costs and PCR Allocations	294,054.86	0.00	0.00	0.00	0.00	0.00	0.00	294,054.86
	TOTAL COSTS	750,706.53	0.00	0.00	0.00	347,124.49	5,468,915.09	0.00	6,566,746.11
FEDERAL EXPENDITURES (Funds 01, 08, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	6,632.71		6,632.71
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	177,795.83		177,795.83
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	82,416.83		82,416.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,664.02		1,664.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	6,450.10	5,942.49		12,392.59
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	0.00	0.00	0.00	0.00	6,450.10	274,451.88	0.00	280,901.98
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	0.00	0.00	0.00	0.00	6,450.10	274,451.88	0.00	280,901.98
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								280,901.98
STATE AND LOCAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	202,154.41	0.00	0.00	0.00	190,708.34	1,639,185.65		2,032,048.40

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	95,895.84	0.00	0.00	0.00	52,767.64	1,399,615.21		1,548,278.69
3000-3999	Employee Benefits	135,742.33	0.00	0.00	0.00	95,971.14	1,380,055.02		1,611,768.49
4000-4999	Books and Supplies	1,189.68	0.00	0.00	0.00	1,062.27	32,829.58		35,081.53
5000-5999	Services and Other Operating Expenditures	21,669.41	0.00	0.00	0.00	165.00	742,777.75		764,612.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	456,651.67	0.00	0.00	0.00	340,674.39	5,194,463.21	0.00	5,991,789.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	294,054.86							294,054.86
	Total Indirect Costs and PCR Allocations	294,054.86	0.00	0.00	0.00	0.00	0.00	0.00	294,054.86
	TOTAL BEFORE OBJECT 8980	750,706.53	0.00	0.00	0.00	340,674.39	5,194,463.21	0.00	6,285,844.13
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								6,285,844.13
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)								5,078,633.68
	TOTAL COSTS								5,078,633.68

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

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

41 68908 0000000  
Report SEMA  
OBA 14ENXYX(2022-23)

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	5,970,798.48	4,895,918.93
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)	5,970,798.48	4,895,918.93

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	159.00
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)	159.00



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

**SELPA:**      **San Mateo County (CA)**

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. 106-446].

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

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

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

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

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS (line (b) minus line (e), zero if negative)

0.00 (f)

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


**SECTION 3**

Column A

Column B

Column C

SELPA: San Mateo County (CA)

**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

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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 Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A-B)
6,566,746.11		
280,901.98		
6,285,844.13	5,970,798.48	
	0.00	
	5,970,798.48	
	0.00	
	0.00	
6,285,844.13	5,970,798.48	315,045.65

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

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

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.

Actual FY 2022-23	Comparison Year FY 2021-22	Difference
6,566,746.11		
280,901.98		
6,285,844.13	5,970,798.48	
	0.00	
	5,970,798.48	
	0.00	
	0.00	
6,285,844.13	5,970,798.48	
161.00	159.00	
39,042.51	37,552.19	1,490.32

**B. LOCAL EXPENDITURES ONLY METHOD**

Actual  
Comparison Year

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

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Report SEMA  
OBA 14ENXYX(2022-23)

SELPA: San Mateo County (CA)

	FY 2022-23	FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,078,633.68	4,895,918.93	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,895,918.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,078,633.68	4,895,918.93	182,714.75

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

	Actual FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	5,078,633.68	4,895,918.93	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		4,895,918.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,078,633.68	4,895,918.93	
b. Special education unduplicated pupil count	161.00	159.00	
c. Per capita local expenditures(B2a/ B2b)	31,544.31	30,791.94	752.37

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.

Joyce Shen

Contact Name

Chief Business Official

Title

(650) 548-4203

Telephone Number

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Email Address

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
<b>TOTAL EXPENDITURES • All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs • Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES • Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs • Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES • Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						



SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs- Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES. Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA08)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
<b>TOTAL EXPENDITURES • All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs • Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES • Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs • Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES • Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs- Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES. Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
<b>TOTAL EXPENDITURES • All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs • Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES • Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs • Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES • Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs- Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES. Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
<b>TOTAL EXPENDITURES- All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs- Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs- Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs- Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES. Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
<b>TOTAL EXPENDITURES -All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs• Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES • Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs• Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						



SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs• Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES• Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA05)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
<b>TOTAL EXPENDITURES • All Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs. Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs • Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES • Paid from Local Sources</b>						
1000-1999	Certificated Salaries					0.00

SELPA: San Mateo County (CA)

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA05)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs • Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES. Paid from State and Local Sources section)				0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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

41 68908 0000000  
Report SEMB  
D8A14ENXYX(2022-23)

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
	<b>UNDUPLICATED PUPIL COUNT</b>								165.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	202,023.00	0.00	0.00	0.00	191,127.23	1,648,503.21		2,041,653.44
2000-2999	Classified Salaries	97,697.92	0.00	0.00	0.00	52,767.52	1,753,142.26		1,903,607.70
3000-3999	Employee Benefits	135,443.11	0.00	0.00	0.00	94,968.89	1,521,447.14		1,751,859.14
4000-4999	Books and Supplies	387.27	0.00	0.00	0.00	927.98	20,332.36		21,647.61
5000-5999	Services and Other Operating Expenditures	31,525.59	0.00	0.00	0.00	9,990.89	637,058.54		678,575.02
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	467,076.89	0.00	0.00	0.00	349,782.51	5,580,483.51	0.00	6,397,342.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	467,076.89	0.00	0.00	0.00	349,782.51	5,580,483.51	0.00	6,397,342.91
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	202,023.00	0.00	0.00	0.00	191,127.23	1,637,855.30		2,031,005.53
2000-2999	Classified Salaries	97,697.92	0.00	0.00	0.00	52,767.52	1,594,584.29		1,745,049.73
3000-3999	Employee Benefits	135,443.11	0.00	0.00	0.00	94,968.89	1,417,461.20		1,647,873.20
4000-4999	Books and Supplies	387.27	0.00	0.00	0.00	927.98	20,332.36		21,647.61
5000-5999	Services and Other Operating Expenditures	31,525.59	0.00	0.00	0.00	0.00	637,058.54		668,584.13
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	467,076.89	0.00	0.00	0.00	339,791.62	5,307,291.69	0.00	6,114,160.20
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	467,076.89	0.00	0.00	0.00	339,791.62	5,307,291.69	0.00	6,114,160.20
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								6,114,160.20
	<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								

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

41 68908 0000000  
Report SEMB  
D8A14ENXYX(2022-23)

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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)								5,390,585.92
	TOTAL COSTS								5,390,585.92

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									161.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	202,154.41	0.00	0.00	0.00	190,708.34	1,645,818.36	0.00		2,038,681.11
2000-2999	Classified Salaries	95,895.84	0.00	0.00	0.00	52,767.64	1,577,411.04	0.00		1,726,074.52
3000-3999	Employee Benefits	135,742.33	0.00	0.00	0.00	95,971.14	1,462,471.85	0.00		1,694,185.32
4000-4999	Books and Supplies	1,189.68	0.00	0.00	0.00	1,062.27	34,493.60	0.00		36,745.55
5000-5999	Services and Other Operating Expenditures	21,669.41	0.00	0.00	0.00	6,615.10	748,720.24	0.00		777,004.75
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	456,651.67	0.00	0.00	0.00	347,124.49	5,468,915.09	0.00	0.00	6,272,691.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	294,054.86								294,054.86
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	456,651.67	0.00	0.00	0.00	347,124.49	5,468,915.09	0.00	0.00	6,272,691.25
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	6,632.71	0.00		6,632.71
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	177,795.83	0.00		177,795.83
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	82,416.83	0.00		82,416.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,664.02	0.00		1,664.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	6,450.10	5,942.49	0.00		12,392.59
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	0.00	0.00	0.00	0.00	6,450.10	274,451.88	0.00	0.00	280,901.98
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	0.00	0.00	0.00	0.00	6,450.10	274,451.88	0.00	0.00	280,901.98
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									280,901.98

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

41 68908 000000  
Report SEMB  
D8A14ENXYX(2022-23)

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	202,154.41	0.00	0.00	0.00	190,708.34	1,639,185.65	0.00		2,032,048.40
2000-2999	Classified Salaries	95,895.84	0.00	0.00	0.00	52,767.64	1,399,615.21	0.00		1,548,278.69
3000-3999	Employee Benefits	135,742.33	0.00	0.00	0.00	95,971.14	1,380,055.02	0.00		1,611,768.49
4000-4999	Books and Supplies	1,189.68	0.00	0.00	0.00	1,062.27	32,829.58	0.00		35,081.53
5000-5999	Services and Other Operating Expenditures	21,669.41	0.00	0.00	0.00	165.00	742,777.75	0.00		764,612.16
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	456,651.67	0.00	0.00	0.00	340,674.39	5,194,463.21	0.00	0.00	5,991,789.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	294,054.86								294,054.86
	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	456,651.67	0.00	0.00	0.00	340,674.39	5,194,463.21	0.00	0.00	5,991,789.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									5,991,789.27
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

41 68908 0000000  
Report SEMB  
D8A14ENXYX(2022-23)

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)									5,078,633.68
	TOTAL COSTS									5,078,633.68

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





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

41 68908 0000000  
Report SEMB  
D8A14ENXYX(2022-23)

**SELPA:**      **San Mateo County (CA)**

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

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

<b>If (b) is greater than (a).</b>		
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).	_____	_____

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

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

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

41 68908 0000000  
Report SEMB  
D8A14ENXYX(2022-23)

SELPA: San Mateo County (CA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.
  - a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
  - Add/Less: Adjustments and/or PCRA required for MOE calculation
  - Comparison year's expenditures, adjusted for MOE calculation
  - Less: Exempt reduction(s) from SECTION 1
  - Less: 50% reduction from SECTION 2
  - Net expenditures paid from state and local sources

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.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
6,397,342.91		
283,182.71		
6,114,160.20	5,991,789.27	
	(294,054.88)	
	5,697,734.39	
	0.00	
	0.00	
6,114,160.20	5,697,734.39	416,425.81

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.
  - a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
  - Add/Less: Adjustments and/or PCRA required for MOE calculation
  - Comparison year's expenditures, adjusted for MOE calculation
  - Less: Exempt reduction(s) from SECTION 1
  - Less: 50% reduction from SECTION 2
  - Net expenditures paid from state and local sources
  - d. Special education unduplicated pupil count
  - e. Per capita state and local expenditures (A2c/A2d)

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.

Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
6,397,342.91		
283,182.71		
6,114,160.20	5,991,789.27	
	(294,054.88)	
	5,697,734.39	
	0.00	
	0.00	
6,114,160.20	5,697,734.39	
165.00	161.00	
37,055.52	35,389.65	1,665.86

### B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2023-24	FY 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	5,390,585.92	5,078,633.68	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		5,078,633.68	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,390,585.92	5,078,633.68	311,952.24
	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	Comparison Year	
		FY 2023-24	FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	5,390,585.92	5,078,633.68	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		5,078,633.68	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,390,585.92	5,078,633.68	
	b. Special education unduplicated pupil count	165.00	161.00	
	c. Per capita local expenditures (B2a/B2b)	32,670.22	31,544.31	1,125.91
	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 .			

Email Address

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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



SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

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

SELPA: San Mateo County (CA)

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
<b>BUDGET - Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>						0.00

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



Hillsborough City Elementary  
San Mateo County

Unaudited Actuals  
2022-23  
General Fund  
Special Education Revenue  
Allocations  
Setup

41 68908 0000000  
Form SEAS  
D8A14ENXYX(2022-23)

Current LEA:	41-68908-0000000 Hillsborough City Elementary	
Selected SELPA:	CA	(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)
CA	San Mateo County	

# HILLSBOROUGH CITY SCHOOL DISTRICT 2022-23 UNAUDITED ACTUALS

September 12, 2023

# Table of Contents

- Changes from 22-23 Estimated Actuals
- Prior Years' Actuals vs. 22-23 Unaudited Actuals
- Updated General Fund Multi-Year Projections
- All Funds at a Glance
- Enrollment and Attendance
- STRS & PERS Contributions Cost Increase
- Questions?

# 2022-23 Estimated vs Unaudited Actuals

	22-23 Estimated Actuals	22-23 Unaudited Actuals	Difference
	(A)	(B)	(B-A)
Revenues	37,986,886	38,380,823	393,937
Expenditures	38,611,955	38,210,957	(400,998)
<b>Surplus (Deficit)</b>	<b>(625,069)</b>	<b>169,866</b>	<b>794,936</b>
Total Transfers	(22,454)	-	22,454
End Bal Gain (Loss)	(647,523)	169,866	817,390
Beginning Balance	5,546,377	5,546,377	-
<b>Ending Balance</b>	<b>4,898,853</b>	<b>5,716,243</b>	<b>817,390</b>

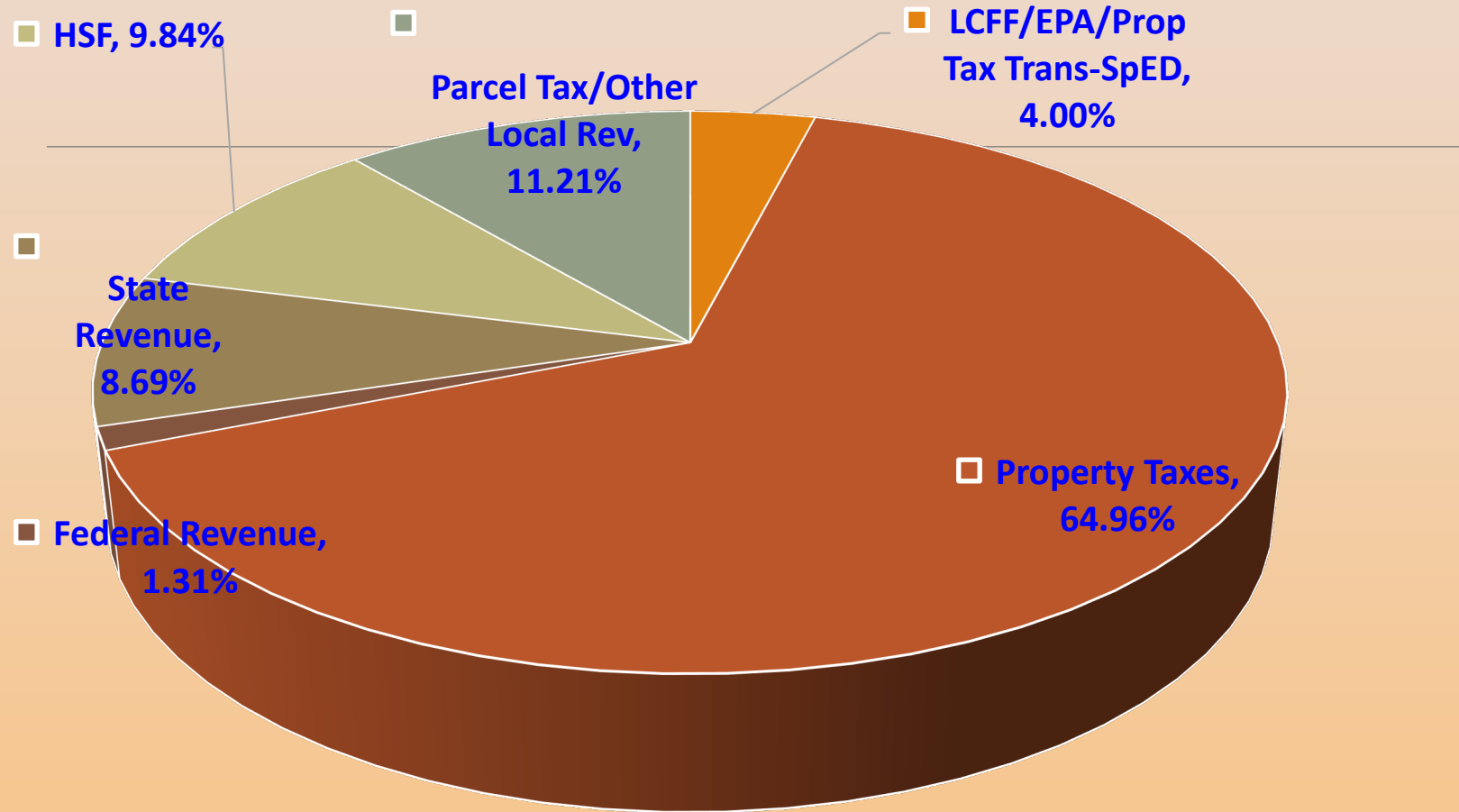
# Summary of Changes-Revenues

	<b>22-23 Estimated Actuals</b>	<b>22-23 Unaudited Actuals</b>	<b>Difference</b>
	(A)	(B)	(B-A)
Property Taxes/EPA/LCFF	26,363,904	26,467,417	103,512
Federal Revenue	504,719	502,615	(2,104)
State Revenue	3,131,995	3,334,025	202,030
Local Revenue	7,986,268	8,076,766	90,499
<b>Total Revenue</b>	<b>37,986,886</b>	<b>38,380,823</b>	<b>393,937</b>

# Summary of Changes-Revenues

Resource	Description	Amount	
0000	Property Taxes	99,981	
	<b>State Revenues</b>		
0000	Home to School Transportation	48,550	
1100, 6300	Lottery	105,455	
6537	Special Ed Learning Recovery Support	24,099	
7435	Learning Recovery Emergency Block Grant from 31% Cut @ May Revise to 15% Cut @ Enacted Budget	37,325	Half to be returned in 23-24
	<b>Local Revenues</b>		
0000	Interest	60,234	
0375	23-24 FAN Arts & Electives Enhancement	257,618	
9016	AB841-CALSHAPE	(147,525)	

# 2022-23 General Fund Revenue Sources



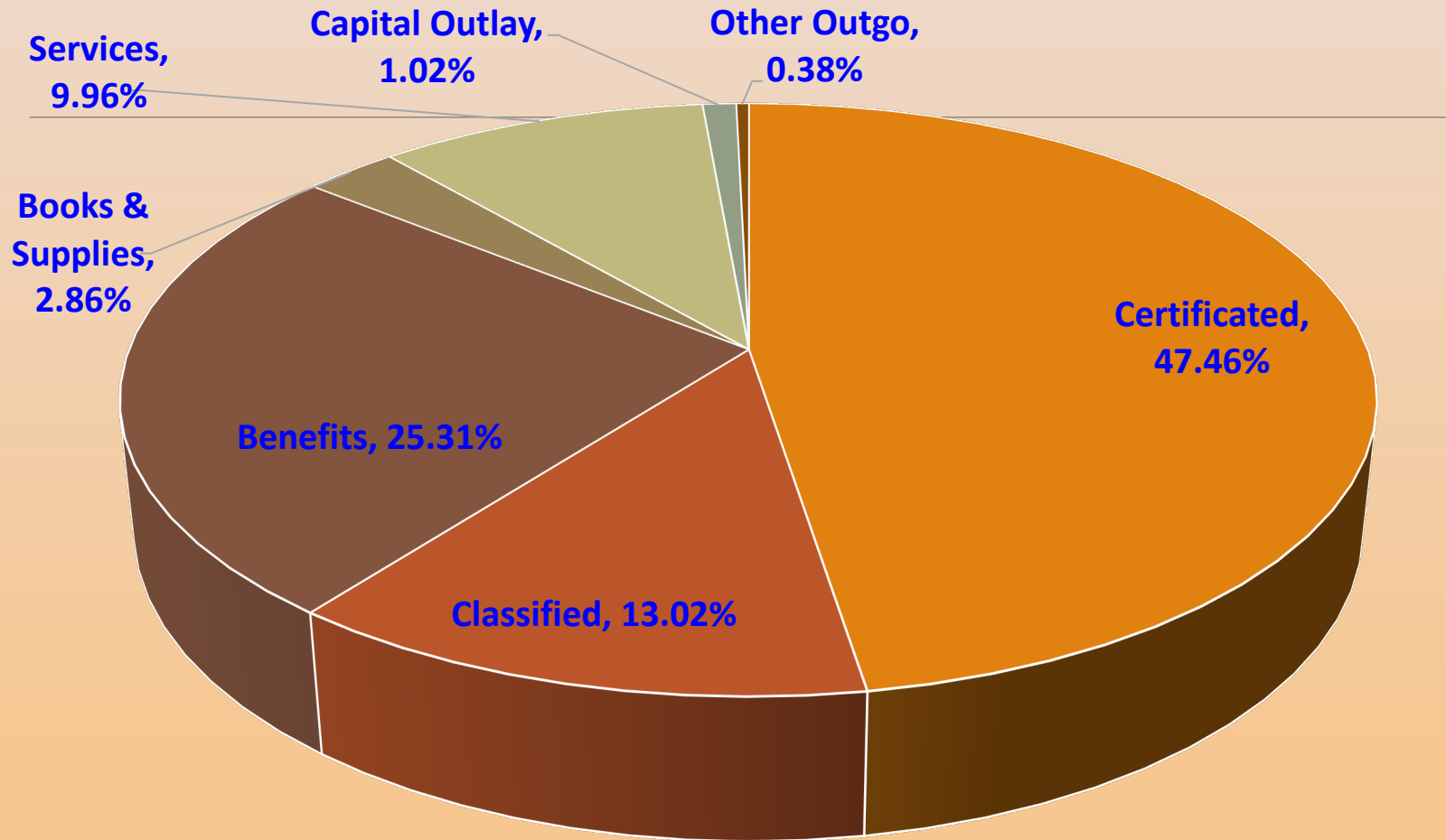
**NOTE: State revenues include the \$1,620,222 STRS on Behalf amount. HSF actually contributes 10.27% to the District's revenues without the STRS on Behalf.**

# Summary of Changes-Expenditures

	<b>22-23 Estimated Actuals</b>	<b>22-23 Unaudited Actuals</b>	<b>Difference</b>
	(A)	(B)	(B-A)
Certificated Salary	18,165,024	18,135,765	(29,259)
Classified Salary	5,014,639	4,974,413	(40,226)
Employee Benefits	9,677,223	9,669,468	(7,755)
Books & Supplies	1,226,364	1,091,844	(134,520)
Services & Operating Expenditures	3,966,688	3,804,287	(162,401)
Capital Outlay	400,722	388,360	(12,363)
Other Outgo	161,295	146,821	(14,474)
<b>Total Expenditures</b>	<b>38,611,955</b>	<b>38,210,957</b>	<b>(400,998)</b>



# 2022-23 General Fund Expenditures



# Prior Years' Actuals vs 2022-23 Unaudited Actuals

	18-19 Actuals	19-20 Actuals	20-21 Actuals	21-22 Actuals	22-23 Unaudited Actuals
Revenues	31,470,467	31,728,340	32,857,349	35,339,352	38,380,823
Expenditures	30,476,613	31,636,764	32,979,889	36,333,716	38,210,957
<b>Surplus (Deficit)</b>	<b>993,854</b>	<b>91,576</b>	<b>(122,540)</b>	<b>(994,364)</b>	<b>169,866</b>
Total Transfers	45,000	(34,385)	45,000	(55,000)	-
<b>End Bal Gain (Loss)</b>	<b>1,038,854</b>	<b>57,191</b>	<b>(77,540)</b>	<b>(1,049,364)</b>	<b>169,866</b>
Beginning Balance	5,318,592	6,357,446	6,458,152	6,595,740	5,546,377
Ending Balance	6,357,446	6,414,636	6,380,611	5,546,377	5,716,243

# Updated General Fund Multi-Year Projections

	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	<b>Unaudited Actuals</b>	<b>Adopted Budget</b>	<b>Projected Budget</b>	<b>Projected Budget</b>
Revenues	38,380,823	38,190,866	38,967,668	39,246,365
Expenditure	38,210,957	38,045,401	38,131,131	38,110,793
<b>Surplus (Deficit)</b>	<b>169,866</b>	<b>145,465</b>	<b>836,536</b>	<b>1,135,572</b>
Total Transfers	-	(55,000)	(55,000)	(55,000)
<b>Ending Balance Gain/Loss</b>	<b>169,866</b>	<b>90,465</b>	<b>781,536</b>	<b>1,080,572</b>
Beginning Balance	5,546,377	5,716,243	5,806,708	6,588,244
Ending Balance	5,716,243	5,806,708	6,588,244	7,668,816

# Multi-Year Projection General Fund Reserves

	<b>22-23 Unaudited Actuals</b>	<b>23-24 Adopted Budget</b>	<b>24-25 Projected Budget</b>	<b>25-26 Projected Budget</b>
6% for Economic Uncertainty	2,297,457.42	2,290,824.08	2,295,967.88	2,294,747.57
Unappropriated Ending Balance	2,015,919	2,640,576	3,595,567	4,719,513
Total Expenditures + Transfers out	38,290,957	38,180,401	38,266,131	38,245,793
<b>General Fund Reserve</b>	<b>11.26%</b>	<b>12.92%</b>	<b>15.40%</b>	<b>18.34%</b>
Add Fund 17 Balance	600,958	606,458	611,958	617,458
<b>Reserve with Fund 01, 17</b>	<b>12.83%</b>	<b>14.50%</b>	<b>17.00%</b>	<b>19.95%</b>
Add Fund 20 Balance	1,507,477	1,520,477	1,533,477	1,546,477
<b>Reserve with Fund 01, 17, 20</b>	<b>16.77%</b>	<b>18.49%</b>	<b>21.00%</b>	<b>24.00%</b>

# All Funds at a Glance 2022-23 Unaudited Actuals

		Special Revenue Cafeteria	Special Reserve	Special Reserve		Capital Facilities	Special Reserve	Special Reserve	
	General		Non- Capital	OPEB	Building Fund	Developer Fee	Capital	Capital	Total
Description	Fund 01	Fund 13	Fund 17	Fund 20	Fund 21	Fund 25	Fund 40	Fund 51	
Beginning Balances	5,546,377	18,789	588,228	1,440,916	-	347,662	91,459	4,032,302	12,065,732
Revenues	38,380,823	524,810	12,729	31,562	624,254	159,128	4,326	5,574,811	45,312,442
Transfers In	80,000	45,000		35,000					160,000
Other Sources					33,701,500				33,701,500
<b>Total Sources of Funds</b>	<b>38,460,823</b>	<b>569,810</b>	<b>12,729</b>	<b>66,562</b>	<b>34,325,754</b>	<b>159,128</b>	<b>4,326</b>	<b>5,574,811</b>	<b>79,173,942</b>
Expenditures	38,210,957	587,876			722,683			4,312,379	43,833,894
Transfers Out	80,000						80,000		160,000
Other Uses								1,300	1,300
<b>Total Uses of Funds</b>	<b>38,290,957</b>	<b>587,876</b>	<b>-</b>	<b>-</b>	<b>722,683</b>	<b>-</b>	<b>80,000</b>	<b>4,313,679</b>	<b>43,995,194</b>
Net Gain or Loss	169,866	(18,066)	12,729	66,562	33,603,071	159,128	(75,674)	1,261,132	35,178,748
Ending Balance	5,716,243	723	600,958	1,507,477	33,603,071	506,790	15,784	5,293,434	47,244,480

# 2023-24 3rd Week Enrollment Comparison

	North	South	West	Crocker	NPS	Total	Change from Prior Year
9/2/2014	355	255	388	541		1,539	
8/31/2015	323	244	382	537		1,486	(53)
8/22/2016	323	236	383	536		1,478	(8)
9/5/2017	316	209	375	504		1,404	(74)
9/4/2018	302	223	364	465	2	1,356	(48)
9/3/2019	294	215	350	431	3	1,293	(63)
9/2/2020	281	218	327	442		1,268	(25)
9/3/2021	267	241	318	440	3	1,269	1
8/31/2022	264	261	330	435	3	1,293	24
<b>9/6/2023</b>	<b>268</b>	<b>246</b>	<b>294</b>	<b>454</b>	<b>1</b>	<b>1,263</b>	<b>(30)</b>
Change from 2014-15	(87)	(9)	(94)	(87)	1	(276)	
Change from 2015-16	(55)	2	(88)	(83)	1	(223)	
Change from 2016-17	(55)	10	(89)	(82)	1	(215)	
Change from 2017-18	(48)	37	(81)	(50)	1	(141)	
Change from 2018-19	(34)	23	(70)	(11)	(1)	(93)	
Change from 2019-20	(26)	31	(56)	23	(2)	(30)	
Change from 2020-21	(13)	28	(33)	12	1	(5)	
Change from 2021-22	1	5	(24)	14	(2)	(6)	
<b>Change from 2022-23</b>	<b>4</b>	<b>(15)</b>	<b>(36)</b>	<b>19</b>	<b>(2)</b>	<b>(30)</b>	

# Average Daily Attendance (ADA)

Year	ADA	Change from Prior Year
●2014-15 P-2:	1,504.88	
●2015-16 P-2:	1,461.30	(44)
●2016-17 P-2:	1,429.22	(32)
●2017-18 P-2:	1,353.99	(75)
●2018-19 P-2:	1,307.43	(47)
●2019-20 P-2:	1,243.78	(64)
●2020-21 P-2:	1,243.78	0
●2021-22 P-2:	1,212.26	(32)
●2022-23 P-2:	1,234.92	23
<b>Projected 23-24 ADA:</b>	<b>1,234.75</b>	<b>(0)</b>

# CalSTRS Employer Rate Increase Cost 2015-16 to 2025-26

Year	CalSTRS Rate	Rate Increase per Year	CalSTRS Creditable Earnings	CalSTRS Cost Increase per Year
2015-16	10.73%			
2016-17	12.58%	1.85%	14,072,042	260,333
2017-18	14.43%	1.85%	13,888,999	513,893
2018-19	16.28%	1.85%	14,437,119	801,260
2019-20	17.10%	0.82%	14,647,473	933,044
2020-21	16.15%	-0.95%	15,878,198	860,598
2021-22	16.92%	0.77%	17,048,922	1,055,328
2022-23	19.10%	2.18%	17,048,922	1,426,995
2023-24	19.10%	0.00%	17,048,922	1,426,995
2024-25	19.10%	0.00%	17,048,922	1,426,995
2025-26	19.10%	0.00%	17,048,922	1,426,995
			<b>Total</b>	<b>10,132,435</b>



# CalPERS Employer Rate Increase Cost 2015-16 to 2025-26

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year
2015-16	11.847%			
2016-17	13.888%	2.041%	3,196,963	65,250
2017-18	15.531%	1.643%	3,242,762	119,463
2018-19	18.062%	2.531%	3,516,905	218,576
2019-20	19.721%	1.659%	4,121,412	324,520
2020-21	20.70%	0.979%	4,125,617	365,241
2021-22	22.91%	2.210%	4,333,683	479,435
2022-23	25.37%	2.460%	4,333,683	586,044
2023-24	26.68%	1.310%	4,333,683	642,815
2024-25	27.70%	2.330%	4,333,683	743,790
2025-26	28.30%	1.620%	4,333,683	813,996
			<b>Total</b>	<b>4,359,130</b>

# CalSTRS & CalPERS Employer Rate Increase Cost 2015-16 through 2024-25

<b>Year</b>	<b>Combined Cost Increase per Year</b>
2015-16	
2016-17	325,583
2017-18	633,356
2018-19	1,019,836
2019-20	1,257,564
2020-21	1,225,839
2021-22	1,534,764
2022-23	2,013,039
2023-24	2,069,810
2024-25	2,170,785
2025-26	2,240,990
<b>Total</b>	<b>14,491,566</b>

# Questions?