

# MADERA UNIFIED SCHOOL DISTRICT

## 2022-23 Unaudited Actuals Report & 2023-24 Modified Budget



**Board of Trustees:**

Lucy Salazar, President, Ruben Mendoza, Clerk  
Ray G. Seibert, Joetta Fleak, Israel Cortes, Nadeem Ahmad, Gladys A. Diebert

**Superintendent:**

Todd Lile

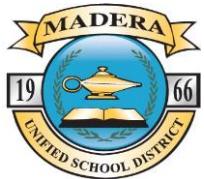
**Deputy Superintendent of Administrative & Support Services:**

Sandon Schwartz

**Chief Financial Officer:**

Arelis Garcia





# MADERA UNIFIED SCHOOL DISTRICT

## *Madera Unified Community Compact*

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest-level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

### *Our Vision*

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

### *Our Mission*

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

### *Our Belief Statement*

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.

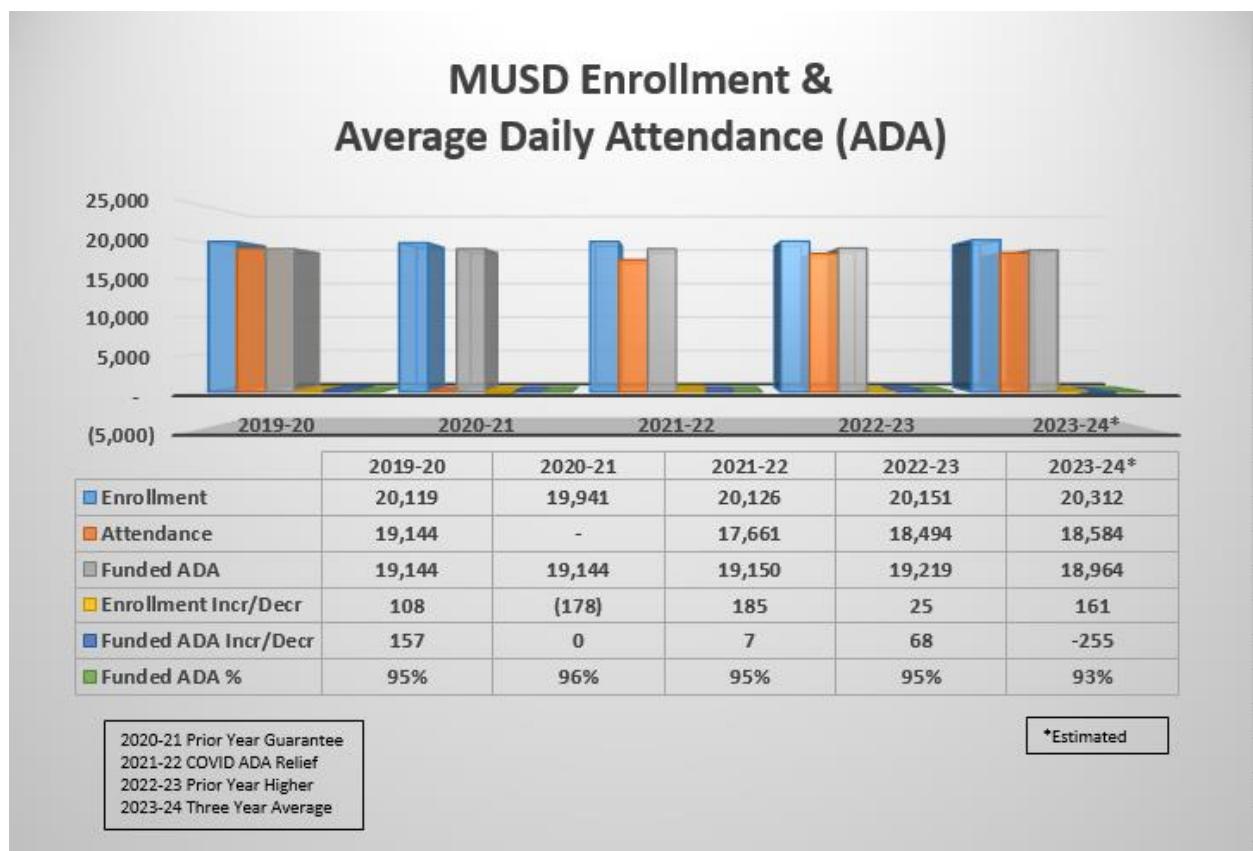


# 2022-23 Unaudited Actuals Report

## Enrollment & Attendance

The district's main source of revenue is calculated using the student's attendance in the Local Control Funding Formula (LCFF). Although, our district is growing, attendance is still lower than the 95% average pre-pandemic. Effective in fiscal year 2022–23, school district funded ADA for the LCFF has changed from the greater of current or prior year reported ADA to the greater of current, prior, or the average of the three most recent prior years' ADA. The district will start seeing a decrease in Funded ADA in 2023-24 since the last three years attendance has declined.

The District will be reporting enrollment on the census day, the first Wednesday in October to the California Longitudinal Pupil Achievement Data System (CALPADS). The actual enrollment for fiscal year 2022-23 is 20,151 with actual attendance of 18,494. The funded attendance was calculated at 19,219. The enrollment for fiscal year 2023-24 is estimated at 20,312. The enrollment increase is mainly attributed to the transitional kindergarten (TK) program expansion. The Local Control Funding Formula (LCFF) has been calculated using the estimated funded ADA at 18,964, this number represents the average of the three most recent prior years' ADA.



## **Unduplicated Pupil Count and Percent**

Enrollment and other demographic data submitted by the district is used for calculating the unduplicated pupil count. Students identified as Low Income, English Learners, and Foster Youth are part of this count. The Unduplicated Pupil Percentage (UPP) is calculated by dividing the unduplicated pupil count against total enrollment. A three-year average UPP is incorporated to the LCFF calculation to generate Supplemental and Concentration funds. These funds are to increase support for instructional activities and services for these students.

The UPP count and percentage for the last four years and the estimated numbers for 2023-24 are below:

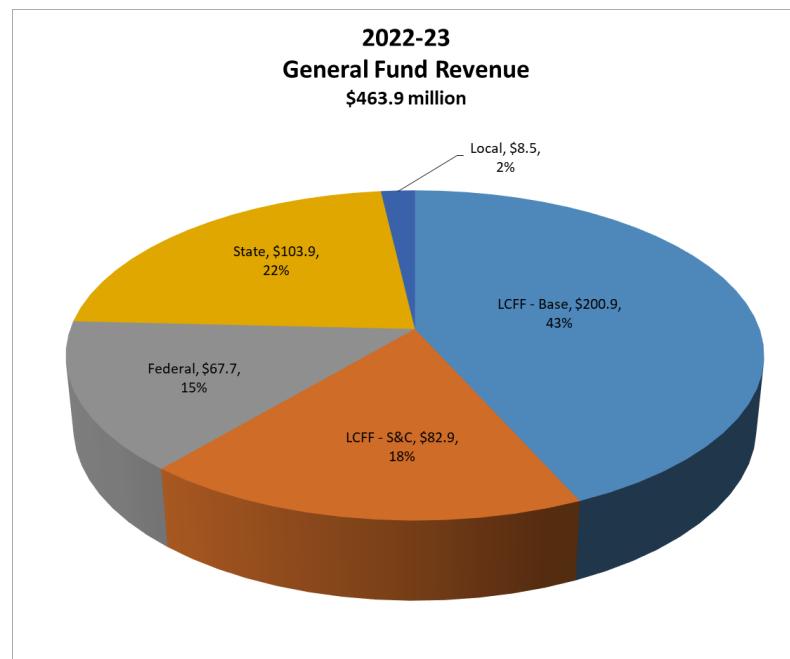
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Count</b>	<b>18,227</b>	<b>18,147</b>	<b>18,303</b>	<b>18,430</b>	<b>18,430</b>
<b>UPP</b>	90.27%	90.72%	90.77%	91.05%	90.96%

## **General Fund Revenue \$463.9 million**

The district's actual revenue for 2022-23 was \$463,916,282. This amount includes \$268,928,355 Unrestricted and \$194,987,926 Restricted. The restricted revenue includes \$10,590,822 for STRS-on-Behalf, a state requirement to recognize the state's contribution made on-behalf of the districts to the CalSTRS retirement system.

The Local Control Funding Formula (LCFF) revenue is part of the unrestricted funds. This year the LCFF revenue was \$283,776,121 or 61% of the General Fund total revenue. This amount includes an increase of 6.56% for the cost-of-living adjustment (COLA) and the 6.70% augmentation to the base funding to offset rising costs.

The restricted revenue includes \$91.7 million in COVID-19 Relief funds from the various acts enacted by the Federal and State Government and also One-Time funds from the Arts, Music, and Instructional Materials Grant and the Learning Recovery Emergency Block Grant.



## COVID-19 Relief Funds and Other One-Time Funds

The district has been awarded approximately \$201 million in COVID-19 Relief funds and other One-Time funds since 2020. The table below shows the up-to-date amounts of the various sources. The table shows the expenditures, budgeted amounts, and available balances:

Resource	Fund Type	Deadline	Award Amount	Spent 2020-21	Spent 2021-22	Spent 2022-23	Budgeted 2023-24*	Balance
32200	LLM - CRF	5/31/2021	\$ 21,376,099	\$ 21,376,099	\$ -	\$ -	\$ -	\$ -
74200	LLM - Prop 98	6/30/2021	\$ 1,926,829	\$ 1,926,829	\$ -	\$ -	\$ -	\$ -
32100	ESSER I	9/30/2022	\$ 7,079,582	\$ 3,791,652	\$ 3,287,930	\$ -	\$ -	\$ -
32110	ESSER Comm School	9/30/2022	\$ 999,999	\$ -	\$ 793,637	\$ 206,362	\$ -	\$ 0
32150	LLM - GEER	9/30/2022	\$ 828,940	\$ 178,421	\$ 650,519	\$ -	\$ -	\$ -
32120	ESSER II	9/30/2023	\$ 30,562,526	\$ 2,341	\$ 20,107,038	\$ 10,453,147	\$ -	\$ -
32160	ELO-G (State Reserve)	9/30/2023	\$ 2,424,773	\$ -	\$ 517,695	\$ 1,907,079	\$ -	\$ (0)
32170	ELO-G (ESSER II)	9/30/2023	\$ 559,493	\$ -	\$ 548,857	\$ 10,636	\$ -	\$ (0)
74220	IPI	9/30/2024	\$ 8,695,440	\$ 3,937,331	\$ 4,193,221	\$ 564,888	\$ -	\$ (0)
74250	ELO-G*	9/30/2024	\$ 7,482,227	\$ 2,203,317	\$ 5,278,910	\$ -	\$ -	\$ -
74260	ELO-G - Paras*	9/30/2024	\$ 1,572,979	\$ -	\$ 912,414	\$ 660,565	\$ -	\$ -
32180	ELO-G (ESSER III)	9/30/2024	\$ 1,558,941	\$ -	\$ -	\$ 1,558,941	\$ -	\$ -
32190	ELO-G (Learning Loss)	9/30/2024	\$ 2,687,345	\$ -	\$ -	\$ 856,896	\$ 1,830,449	\$ 0
32130	ESSER III	9/30/2024	\$ 54,962,207	\$ -	\$ 9,669,670	\$ 30,226,181	\$ 15,086,356	\$ 0
32140	ESSER III (LLM)	9/30/2024	\$ 13,740,552	\$ -	\$ -	\$ 1,503,566	\$ 12,236,986	\$ (0)
67620	Arts, Music & IM Grant	6/30/2026	\$ 11,557,701	\$ -	\$ -	\$ 1,181,022	\$ 10,376,679	\$ 0
74350	Learning Recovery Grant	6/30/2028	\$ 32,880,085	\$ -	\$ -	\$ 75,922	\$ 32,804,163	\$ 0
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 200,895,717	\$ 33,415,990	\$ 45,959,891	\$ 49,205,204	\$ 72,314,633	\$ (0)

\*Budgeted amounts includes the following:

Encumbered:	\$ 24,653,181
Spent:	\$ 2,969,942
Available Budget:	\$ 44,691,509
	<b>\$ 72,314,633</b>

The district will continue coordinating the various funds to maximize and optimize the programs and services provided to our students. Once these funds are depleted, the district will continue funding these positions and services with alternate funding sources including, but not limited to LCFF funds. The main goal of the district is to maintain the increased levels of direct services to students beyond the term of the one-time funds to provide a high-quality education experience in Madera Unified.

## General Fund Expenditures \$406.1 million

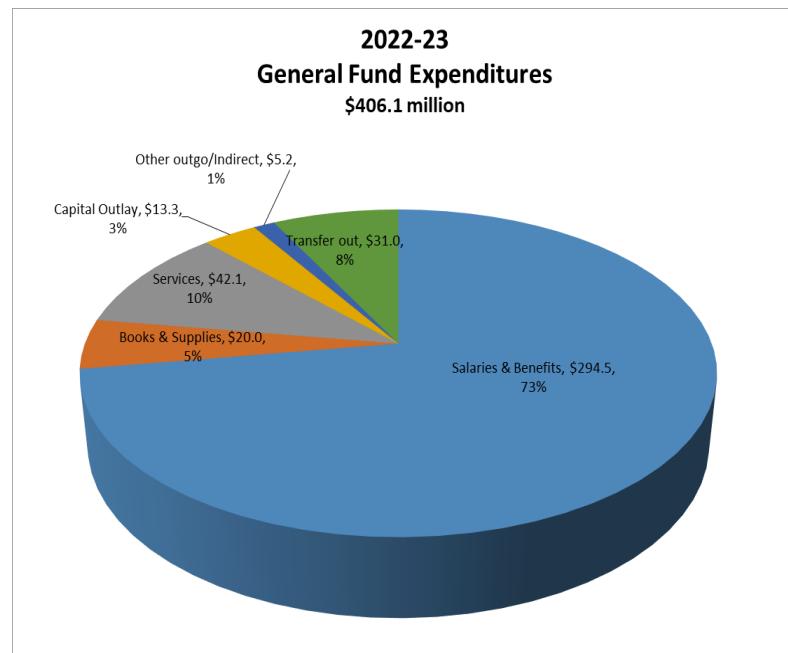
The district's actual expenses for 2022-23 were \$406,124,674. This amount includes \$270,914,500 Unrestricted and \$135,210,174 Restricted. The restricted expenditures include \$10,590,822 for STRS-on-Behalf as well. Salaries & Benefits accounted for \$294.5 million of the total General Fund expenditures.

The district transferred \$25 million to the Building Fund (Fund 41). This transfer was necessary to meet the 10% reserve cap. The reserve cap was triggered as a result of the balance in the Public-School System Stabilization Account, the statutory limitation on school district reserves continues to be in effect for the 2023–24 budget period, pursuant to *Education Code (EC)* Section 42127.01(e).

The district spent \$30.5 million in the Special Education Program, \$22 million are funded with LCFF funds. The Routine Repair & Maintenance Account (RRMA) spent \$10.2 million, the state requires at a minimum to spend 3% of the district's total General Fund expenditures in the RRMA program to maintain facilities in good condition. For Fiscal Year 2022-23 the requirement has been met. The Transportation Department spent \$7.7 million this year, this program received \$2.8 million in LCFF funds and \$1 million through the new Home-To-School Transportation reimbursement.

The district spent \$49.2 million from the \$91.7 million received in COVID-19 Relief funds and other One-Time funds. The breakdown of these expenditures are as follows:

- Salaries & Benefits - \$34.1 million
- Supplies, Services, & Other - \$15.1 million



## 2023-24 Modified Budget

### Assumptions

The revenue projections for 2023-24 were updated using the state-adopted budget approved by the governor in June to incorporate the latest budget and financial planning factors. The LCFF revenue calculation included a cost-of-living adjustment (COLA) of 8.22%

Below are the COLA percentages for the last fiscal year, current fiscal year and two additional future years according to the Department of Finance (DOF):

	2022-23	2023-24	2024-25	2025-26
LCFF COLA	6.56% + 6.70%	8.22%	3.94%	3.29%

The current and future years estimated rates for the CalSTRS and CalPERS retirement systems are below:

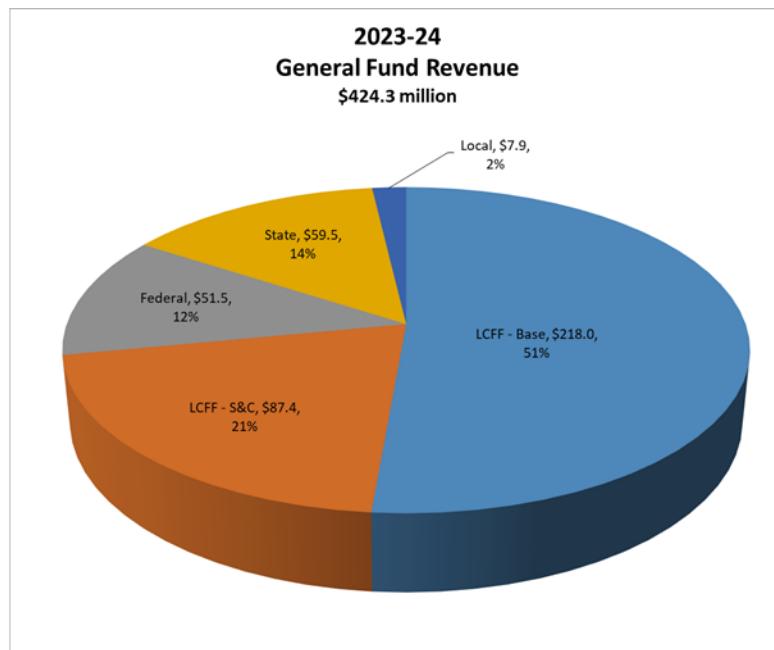
	2022-23	2023-24	2024-25	2025-26
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalPERS	25.37%	26.68%	27.70%	28.30%

Other factors included in the assumptions are the annual 3% increase to health & welfare district contribution, the step and column increase in salaries, the consumer price index increase, and the increase in the hourly minimum wage.

## **General Fund Revenue \$424.3 million**

The \$424,297,451 million are divided into two major categories. The unrestricted funds account for \$285.5 million and \$138.8 for Restricted funds. Unrestricted funds are generated primarily by the (LCFF) calculation and are available for the general and discretionary needs of the district. Restricted funds come from other state and federal sources and are available for use only within the programs and purposes for which they are granted.

This year 72% of the district's total revenue is coming from LCFF or \$305.3 million, this amount includes \$21.6 million generated by the 8.22% COLA. The district is estimating \$51.5 in Federal funds; from there, \$39 million are from COVID-19 Relief funds. The State revenue is estimated at \$59.5 million, from this amount STRS-on-Behalf accounts for \$11 million. The Local revenue is estimated at \$8 million.



## **General Fund Expenditures \$494.3 million**

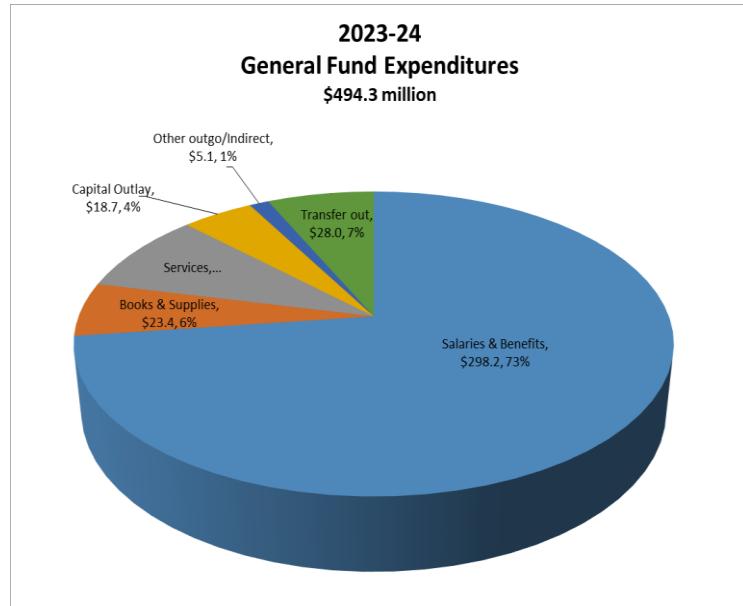
The General Fund expenditures are categorized as Unrestricted and Restricted. This year, the Unrestricted expenditures are estimated at \$276.4 million, while Restricted accounts for \$217.9 million. The budget includes a 4% increase in salaries, as well an increase to school site budgets by 20% and the department's budget by 10% to account for cost increases due to inflation.

The transfer to the Building Fund (Fund 41) is estimated at \$10 million for Fiscal Year 2023-24.

The 2023-24 Special Education budget is at \$34 million. The district receives \$1.5 million in Federal funds (4%) and \$7.3 in State funds (21%) through the Special Education Local Plan Area (SELPA). The remainder \$25.2 million (74%) comes from the district's Unrestricted General Fund (LCFF).

The Routine Repair & Maintenance Account (RRMA) budget is \$11.5 million. EC Section 17070.75 requires school districts that participate in the School Facility Program (SFP) to make all necessary repairs, renewals, and replacements to ensure that projects are maintained and in good repair, working order, and in good condition at all times.

The Transportation Department budget is \$8.5 million. Even though the district only receives \$2.8 million in LCFF funds and \$1 million through the new Home-To-School Transportation reimbursement.



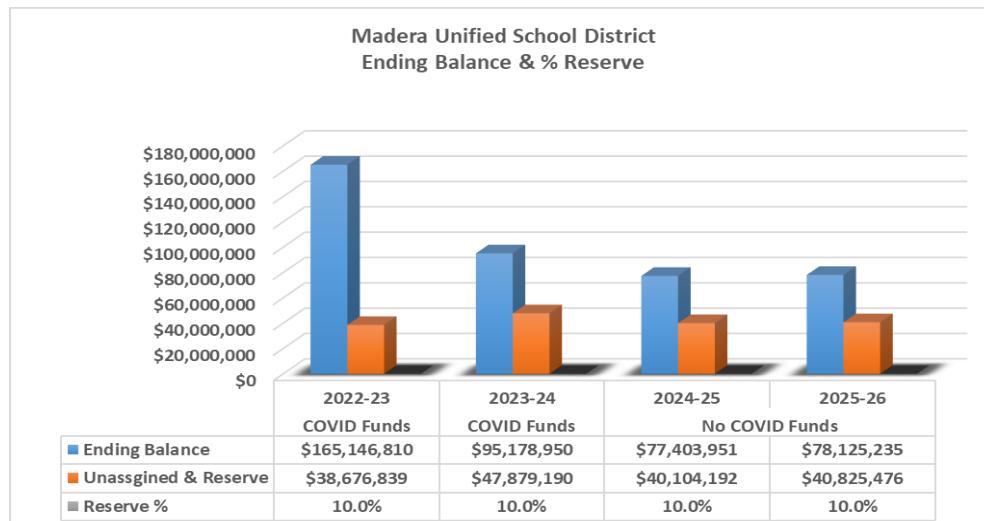
## General Fund Ending Balance & Reserve

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves each fiscal year, and the district anticipates the cap on the reserves will be in place for the foreseeable future. Madera Unified has taken the actions below to comply with the law:

- The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the inter-fund transfer to the Special Reserve Building Fund to ensure the 10% reserve cap is met in 2022-23 and in future years.
- Committed reserves with resolution No.41-2021/22 to protect the Governing Board goals and district initiatives. The committed funds are excluded from the 10% reserve cap calculation.
- Budgeted the 4% salary increase in 2023-24 for all the board-approved positions.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is a portion of reserves. District's attention should remain on maximizing the use of one-time funds due to the restrictive nature of those funds for the 2023-24 fiscal year, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in future years when One-Time funds will be depleted.

The district ending balance for Fiscal Year 2022-23 is \$165.1 million, from this amount \$79 million is for Restricted Funds. These funds have been carried over to Fiscal Year 2023-24 and they are reflected in the current year's budget. The district is estimating an ending balance of \$95.2 million in 2023-24. Based on the most current financial information, the projected district's ending balance and reserve for last year, the current year, and the next two years are below.



The current influx of one-time funds from the state and federal government allows the district a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only can mask structural deficits, but it can also lead to expectations of salary increases and education workforce increase. The district will evaluate the effectiveness of the new initiative and programs, analyze the impact, and re-allocate funds to sustain the increase in staff and services using One-Time funds.

## Other Funds

The district maintains other funds such as; Adult Education, Preschool, and Child Nutrition, these are self-sustained programs, they operate within its revenues and no contribution from the General Fund is necessary at this time. The Debt Service funds does require a contribution from the General Fund to make the Certificate of Participation (COP) payments. The Special Reserve funds also receive a contribution from the General Fund. These inter-fund transfers have been approved by the Governing Board and accomplish two main objectives, the General Fund will meet the 10% Reserve Cap and fund the new constructions approved by the Governing Board.

Below are the revenue and expenditures, as well as the beginning and ending balances for each fund for Fiscal Year 2022-23:

Fund #	Description	Beginning Balance 7/01/2022	Revenue	Expenses	Transfer In/Out	Ending Balance 6/30/2023
01	General Fund	\$ 107,355,202	\$ 463,916,282	\$ 375,160,007	\$ (30,964,667)	\$ 165,146,810
08	Student Activity Special Revenue	\$ 829,490	\$ 1,129,406	\$ 1,117,118		\$ 841,778.05
11	Adult Education	\$ 536,300	\$ 1,751,022	\$ 1,736,907		\$ 550,415
12	Child Development	\$ 562,688	\$ 3,499,183	\$ 3,590,356	\$ 40,834	\$ 512,349
13	Child Nutrition	\$ 5,698,881	\$ 20,682,678	\$ 18,608,785		\$ 7,772,774
21	Building Fund (Bond Proceeds)	\$ 39,375,577	\$ 604,965	\$ 2,052,238		\$ 37,928,304
25	Developer Fees	\$ 5,769,321	\$ 2,892,341	\$ 2,155,245	\$ (81,666)	\$ 6,424,750
27	Redevelopment Agency	\$ 546,655	\$ 1,239,009		\$ (1,182,411)	\$ 603,253
35	County School Facilities	\$ 52,982,391	\$ 6,759,779	\$ 9,544,939		\$ 50,197,232
40	Special Reserve Capital	\$ 1,232,141	\$ 37,063	\$ 980,178	\$ 1,000,000	\$ 1,289,026
41	Special Reserve Building	\$ 47,599,191	\$ 756,031	\$ 1,770,779	\$ 25,000,000	\$ 71,584,442
51	Bond Interest and Redemption	\$ 10,193,234	\$ 16,881,925	\$ 18,655,865		\$ 8,419,293
56	Debt Service	\$ 726,120	\$ 12,602	\$ 6,184,579	\$ 6,187,911	\$ 742,054
<b>TOTAL</b>		<b>\$ 273,407,191</b>	<b>\$ 520,162,286</b>	<b>\$ 441,556,997</b>	<b>\$ -</b>	<b>\$ 352,012,480</b>

# Multi-Year Projection

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with insight and certainty in decisions to focus on growth and sustainability.

Based on the governor's proposed budget and the Department of Finance (DOF) projections of the LCFF COLA increases, the table below shows the estimated revenue the district will receive in the current year and in the next two years.

New Revenue from LCFF			
	2023-24	2024-25	2025-26
<b>DOF Estimated COLA</b>	<b>8.22%</b>	<b>3.94%</b>	<b>3.29%</b>
Estimated LCFF Revenue	\$ 305,344,587	\$ 314,609,152	\$ 323,858,862
Total New revenue	\$ 20,112,262	\$ 9,264,565	\$ 9,249,710

The multi-year projection includes the major expense increases for each year. Expenditure increases have been triggered by soaring inflation, the district has significantly increased the school sites and department budgets to keep up with the cost of supplies and services. The table below shows the estimated expense increases in the current year and the next three years. The estimated expenditure increases in Fiscal Year 2024-25 & 2025-26 do not account for any negotiated future salary increases.

New Expenses			
	2023-24	2024-25	2025-26
Step & Col Increase	\$ 2,700,000	\$ 2,800,000	\$ 3,000,000
Salary Increase 4%	\$ 6,675,000		
Classified Salary Study	\$ 1,000,000		
STRS	\$ -	\$ -	\$ -
PERS	\$ 650,000	\$ 500,000	\$ 325,000
H&W	\$ 950,000	\$ 990,000	\$ 1,000,000
Services (Liability Insurance, Utilities)	\$ 2,352,000	\$ 600,000	\$ 600,000
New Positions (Core Staffing)	\$ 2,535,000	\$ 400,000	\$ 220,000
School Operating Budgets 20% Increase	\$ 750,000		
Department Operating Budgets 10% Increase	\$ 1,613,000		
THS Stadium Equipment	\$ 300,000		
Husein Elementary Staff			\$ 1,000,000
Husein Elementary Start Up funds			\$ 1,000,000
Minimum Wage Increase	\$ 50,000	\$ 50,000	\$ 50,000
Positions paid with COVID Funds back to Unrestricted General Fund		\$ 12,000,000	
<b>Total</b>	<b>\$ 19,575,000</b>	<b>\$ 17,340,000</b>	<b>\$ 7,195,000</b>

# Future Years

## 2024-25

1. Estimated COLA at 3.94%
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Minimum enrollment increases and flat ADA
5. Continue building Husein Elementary
6. Continue TK expansion
7. Continue plans for second K-8 school

## 2025-26

1. Estimated COLA at 3.29%
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Minimum enrollment increases and flat ADA
5. Open Husein Elementary
6. Continue plans for second K-8 school

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most importantly, rigorous programs and the high quality learning our students deserve.

**Honesty + Competency = Trust**

G = General  
Ledger Data; S =  
Supplemental  
Data

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

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
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	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S
SIAA	Summary of Interfund Activities - Actuals	G

**Madera Unified  
Madera County**

**Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object**

20 65243 0000000  
Form 01  
D8ACU6G7U2(2022-23)

Description	Resource Codes	2022-23 Unaudited Actuals			2023-24 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099	283,776,120.94	0.00	283,776,120.94	305,344,587.00	0.00	305,344,587.00	7.6%
2) Federal Revenue	8100-8299	0.00	67,717,718.27	67,717,718.27	0.00	51,466,199.00	51,466,199.00	-24.0%
3) Other State Revenue	8300-8599	6,310,442.56	97,605,822.58	103,920,265.14	5,103,699.00	54,449,520.00	59,553,219.00	-42.7%
4) Other Local Revenue	8600-8799	1,075,269.13	7,345,241.87	8,420,511.00	1,299,888.00	6,603,558.00	7,873,446.00	-6.5%
5) TOTAL, REVENUES		291,161,832.63	172,672,782.72	463,834,615.35	311,718,174.00	112,519,277.00	424,237,451.00	-8.5%
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	101,325,281.91	39,336,967.09	140,662,249.00	112,224,544.00	28,859,155.00	141,083,699.00	0.3%
2) Classified Salaries	2000-2999	41,918,161.48	11,966,200.26	53,878,361.74	40,518,951.00	10,807,063.00	51,326,014.00	-4.7%
3) Employee Benefits	3000-3999	66,255,084.30	33,667,921.10	99,923,005.40	76,026,101.00	31,439,052.00	107,465,153.00	7.5%
4) Books and Supplies	4000-4999	8,247,864.86	11,766,936.47	20,008,801.33	15,755,899.00	96,084,432.00	111,870,331.00	459.1%
5) Services and Other Operating Expenditures	5000-5999	20,067,369.05	22,074,375.48	42,141,744.53	23,992,625.00	16,750,079.00	40,742,704.00	-3.3%
6) Capital Outlay	6000-6999	4,382,327.33	8,865,232.67	13,250,560.00	656,986.00	19,232,029.00	19,889,015.00	50.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	4,161,905.83	1,747,083.84	5,908,989.67	3,873,679.00	2,855,113.00	6,728,792.00	13.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7599	(6,498,203.06)	5,794,456.89	(703,746.17)	(12,720,378.00)	11,868,606.00	(861,772.00)	21.0%
9) TOTAL, EXPENDITURES		239,859,791.70	135,210,173.80	375,069,965.50	260,358,407.00	217,895,529.00	478,253,936.00	27.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
		51,302,040.93	37,462,608.92	88,764,649.85	51,359,767.00	(105,376,252.00)	(54,016,486.00)	-160.9%
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers	8900-8929	81,666.24	0.00	81,666.24	60,000.00	0.00	60,000.00	-26.5%
a) Transfers In	7600-7629	31,046,333.61	0.00	31,046,333.61	16,001,375.00	0.00	16,001,375.00	-48.5%
b) Transfers Out								
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	8,375.00	0.00	8,375.00	10,000.00	0.00	10,000.00	19.4%
3) Contributions	8980-8999	(22,315,143.87)	22,315,143.87	0.00	(26,287,786.00)	26,287,786.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(53,288,186.24)	22,315,143.87	(30,973,042.37)	(42,239,161.00)	26,287,786.00	(15,951,375.00)	-48.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
		(1,986,145.31)	59,777,752.79	57,791,607.48	9,120,606.00	(79,088,466.00)	(69,967,860.00)	-221.1%
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance	9791	88,044,489.17	19,310,713.65	107,355,202.82	86,058,343.86	79,088,466.44	165,146,810.30	53.8%
a) As of July 1 - Unaudited		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments	9793							

Description	Resource Codes	2022-23 Unaudited Actuals			2023-24 Budget			
		Object Codes	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)		88,044,489.17	19,310,713.65	107,355,202.82	86,058,343.86	79,088,466.44	165,146,810.30	53.8%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		88,044,489.17	19,310,713.65	107,355,202.82	86,058,343.86	79,088,466.44	165,146,810.30	53.8%
2) Ending Balance, June 30 (E + F1e)		86,058,343.86	79,088,466.44	165,146,810.30	95,178,949.86	.44	95,178,950.30	-42.4%
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores	9712	546,697.72	0.00	546,697.72	546,698.00	0.00	546,698.00	0.0%
Prepaid Items	9713	81,475.18	0.00	81,475.18	81,475.18	0.00	81,475.18	0.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	79,088,466.52	79,088,466.52	0.00	2.11	2.11	-100.0%
c) Committed								
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760	46,067,496.00	0.00	46,067,496.00	46,067,496.00	0.00	46,067,496.00	0.0%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760	13,614,028.00	22,000,000.00	13,614,028.00	22,000,000.00	0.00	0.0%
Positions moved to ESSER III (3 years)	0000	9760	10,453,468.00	10,453,468.00	0.00	13,614,028.00	22,000,000.00	0.00
Unrestricted Lottery - Textbooks	1100	9760					10,453,468.00	10,453,468.00
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760						
Positions moved to ESSER III (3 years)	0000	9760						
Unrestricted Lottery - Textbooks	1100	9760						
d) Assigned								
Other Assignments	9780	635,566.00	0.00	635,566.00	635,566.00	0.00	635,566.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780	635,566.00	0.00	635,566.00	0.00	635,566.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	12,183,740.22	0.00	12,183,740.22	14,827,959.33	0.00	14,827,959.33	21.7%
Unassigned/Unappropriated Amount	9790	26,493,368.74	(.08)	26,493,368.66	33,051,230.53	(1.67)	33,051,228.86	24.8%
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury	9110	139,353,374.40		78,249,374.08	217,602,748.48			
1) Fair Value Adjustment to Cash in County Treasury	9111	(8,017,979.25)		0.00	(8,017,979.25)			
b) in Banks	9120	0.00		0.00	0.00			

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	1,499,302.94	22,271,126.09	23,770,429.03			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	572,894.74	0.00	572,894.74			
6) Stores		9320	546,697.72	0.00	546,697.72			
7) Prepaid Expenditures		9330	81,475.18	0.00	81,475.18			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) Lease Receivable		9380	0.00	0.00	0.00			
10) TOTAL, ASSETS			134,085,765.73	100,520,500.17	234,606,265.90			
<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	21,943,385.55	6,452,909.64	28,396,295.19			
2) Due to Grantor Governments		9590	42,420.48	5,546,539.61	5,591,960.09			
3) Due to Other Funds		9610	26,041,615.84	135,910.60	26,177,526.44			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	9,293,673.88	9,293,673.88			
6) TOTAL, LIABILITIES			48,027,421.87	21,432,033.73	69,459,455.60			
<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)			86,058,343.86	79,086,466.44	165,146,810.30			
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011	235,118,915.00	0.00	235,118,915.00	216,592,792.00	0.00	216,592,792.00	-7.9%
Education Protection Account State Aid - Current Year	8012	16,130,984.00	0.00	16,130,984.00	60,221,311.00	0.00	60,221,311.00	273.3%
State Aid - Prior Years	8019	(1,516,115.00)	0.00	(1,516,115.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions								

**Madera Unified  
Madera County**

**Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object**

20 65243 0000000  
Form 01  
D8ACU6G7U2(2022-23)

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)	
Homeowners' Exemptions	8021	259,707.82	0.00	259,707.82	245,369.00	0.00	245,369.00	-5.5%	
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	28,497,133.69	0.00	28,497,133.69	32,373,622.00	0.00	32,373,622.00	13.6%	
Unsecured Roll Taxes	8042	1,200,542.96	0.00	1,200,542.96	1,178,082.00	0.00	1,178,082.00	-1.9%	
Prior Years' Taxes	8043	59,913.06	0.00	59,913.06	0.00	0.00	0.00	-100.0%	
Supplemental Taxes	8044	2,609,288.95	0.00	2,609,288.95	100,000.00	0.00	100,000.00	-96.2%	
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	0.00	(3,848,171.00)	0.00	(3,848,171.00)	New	
Community Redevelopment Funds (SB 617/699/1192)	8047	3,273,615.86	0.00	3,273,615.86	332,039.00	0.00	332,039.00	-89.9%	
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)	8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Royalties and Bonuses	8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources		285,633,986.34	0.00	285,633,986.34	307,195,044.00	0.00	307,195,044.00	7.5%	
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers to Charter Schools in Lieu of Property Taxes	8096	(1,857,865.40)	0.00	(1,857,865.40)	(1,850,457.00)	0.00	(1,850,457.00)	-0.4%	
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, LCFF SOURCES		283,776,120.94	0.00	283,776,120.94	305,344,587.00	0.00	305,344,587.00	7.6%	
<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	1,491,081.05	1,491,081.05	0.00	1,655,195.00	1,655,195.00	11.0%	
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	272,408.00	272,408.00	New	
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%	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Contracts Between LEAs	8285	8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	11,845,373.92	11,845,373.92	11,845,373.92	10,533,459.00	10,533,459.00	10,533,459.00	-11.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,277,751.18	1,277,751.18	1,277,751.18	1,035,298.00	1,035,298.00	1,035,298.00	-19.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	826,375.84	826,375.84	826,375.84	1,493,145.00	1,493,145.00	1,493,145.00	80.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
Career and Technical Education	3500-3599	8290	4,157,168.11	4,157,168.11	4,157,168.11	4,587,419.00	4,587,419.00	4,587,419.00	10.3%
All Other Federal Revenue	All Other	8290	225,689.00	225,689.00	225,689.00	225,689.00	225,689.00	225,689.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	47,894,279.17	47,894,279.17	0.00	31,663,586.00	31,663,586.00	-33.9%
<b>OTHER STATE REVENUE</b>				67,717,718.27	67,717,718.27	0.00	51,466,199.00	51,466,199.00	-24.0%
Other State Apportionments									
ROC/P Entitlement	6360	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years									
Special Education Master Plan									
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	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	2,694,112.00	2,694,112.00	2,694,112.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements	8550	793,737.00	0.00	793,737.00	793,737.00	800,000.00	0.00	800,000.00	0.8%
Lottery - Unrestricted and Instructional Materials	8560	3,849,490.00	1,934,259.00	5,783,749.00	5,783,749.00	3,278,925.00	1,333,800.00	4,612,725.00	-20.2%
Tax Relief Subventions									
Restricted Levies - Other	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions	8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes									
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASSES)	6010	3,716,743.88	3,716,743.88	3,716,743.88	3,716,743.88	3,304,648.00	3,304,648.00	3,304,648.00	-11.1%
Charter School Facility Grant	6030	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,214,836.50	1,214,836.50	1,214,836.50	1,353,119.00	1,353,119.00	1,353,119.00	11.4%
American Indian Early Childhood Education Specialized Secondary	7210	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	7370	8590	1,667,215.56	88,046,871.20	88,717,086.76	1,024,774.00	48,457,953.00	49,482,727.00	-44.8%
TOTAL OTHER STATE REVENUE	All Other	8590	6,310,442.56	97,609,822.58	103,920,265.14	5,103,699.00	54,449,520.00	59,553,219.00	-42.7%
<b>OTHER LOCAL REVENUE</b>									
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	0.00	0.0%
Unsecured Roll	8616	0.00	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	0.00	0.0%
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631	4,481.14	0.00	4,481.14	5,000.00	0.00	5,000.00	5,000.00	11.6%
Sale of Publications	8632	0.00	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	0.00	0.0%
All Other Sales	8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals									
Interest	8650	47,026.72	0.00	47,026.72	10,000.00	0.00	10,000.00	10,000.00	-78.7%
Net Increase (Decrease) in the Fair Value of Investments	8660	1,550,866.20	0.00	1,550,866.20	500,000.00	0.00	500,000.00	500,000.00	-67.8%
Fees and Contracts	8662	(2,444,039.77)	0.00	(2,444,039.77)	0.00	0.00	0.00	0.00	-100.0%
Adult Education Fees	8671	0.00	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	0.00	0.0%
Transportation Fees From Individuals	8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	2022-23 Unaudited Actuals		2023-24 Budget		% Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
Interagency Services	8677	741,244.87	0.00	741,244.87	339,000.00	0.00
Mitigation/Developer Fees	8681	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue						
Plus: Miscellaneous Funds Non-LCFF (50 Percent Adjustment	8691	0.00	0.00	0.00	0.00	0.00%
Pass-Through Revenue from Local Sources	8697	0.00	0.00	0.00	0.00	0.00%
All Other Local Revenue	8699	1,175,689.97	1,077,283.42	2,252,973.39	415,888.00	80,000.00
Tuition	8710	0.00	0.00	0.00	0.00	0.00%
All Other Transfers In	8781-8783	0.00	0.00	0.00	0.00	0.00%
Transfers of Apportionments						
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00%
From Districts or Charter Schools	6500	8792	6,267,958.45	6,267,958.45	6,523,558.00	4.1%
From County Offices	6500	8793	0.00	0.00	0.00	0.00%
From JPA's	6360	8791	0.00	0.00	0.00	0.00%
ROC/P Transfers	6360	8792	0.00	0.00	0.00	0.00%
From Districts or Charter Schools	6360	8793	0.00	0.00	0.00	0.00%
From County Offices	6360	8793	0.00	0.00	0.00	0.00%
From JPAs	6360	8794	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	8791	0.00	0.00	0.00	0.00%
From Districts or Charter Schools	All Other	8792	0.00	0.00	0.00	0.00%
From County Offices	All Other	8793	0.00	0.00	0.00	0.00%
From JPAs	All Other	8794	0.00	0.00	0.00	0.00%
All Other Transfers In from All Others						
TOTAL OTHER LOCAL REVENUE		1,075,269.13	7,345,241.87	8,420,511.00	1,269,888.00	6,603,558.00
TOTAL REVENUES		291,161,832.63	172,672,782.72	463,834,615.35	311,718,174.00	112,519,277.00
<b>CERTIFIED SALARIES</b>						
Certified Teachers' Salaries	1100	71,690,578.79	30,081,890.42	101,772,469.21	83,653,172.00	20,427,868.00
Certified Pupil Support Salaries	1200	9,266,287.27	4,496,056.88	13,762,344.15	13,356,519.00	2,778,279.00
Certified Supervisors' and Administrators' Salaries	1300	12,600,637.12	2,236,814.03	14,837,451.15	13,809,422.00	2,303,665.00
Other Certificated Salaries	1900	7,767,778.73	2,522,205.76	10,289,984.49	1,405,431.00	3,349,343.00
TOTAL CERTIFICATED SALARIES		101,325,281.91	39,335,967.09	140,662,249.00	112,224,544.00	28,853,155.00
<b>CLASSIFIED SALARIES</b>						
Classified Instructional Salaries	2100	3,976,286.44	2,839,143.88	6,815,430.32	4,990,319.00	2,939,734.00
Classified Support Salaries	2200	14,362,928.98	4,596,684.09	18,962,613.07	15,492,184.00	5,425,682.00

Description	Object Codes	Resource Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Supervisors' and Administrators' Salaries	2300	2,747,614.68	302,752.47	3,050,367.15	3,054,032.00	757,303.00	3,851,335.00	26.3%	
Clerical, Technical and Office Salaries	2400	10,831,588.65	1,597,119.04	12,428,707.69	12,443,480.00	1,081,544.00	13,525,024.00	8.8%	
Other Classified Salaries	2900	9,999,742.73	2,621,500.78	12,621,243.51	4,498,936.00	602,800.00	5,101,736.00	-59.6%	
<b>TOTAL, CLASSIFIED SALARIES</b>		41,918,161.48	11,960,200.26	53,878,361.74	40,518,951.00	10,807,063.00	51,326,014.00	-4.7%	
<b>EMPLOYEE BENEFITS</b>									
STRS	3101-3102	17,329,584.76	17,687,863.19	35,017,447.95	21,251,972.00	16,502,497.00	37,754,469.00	7.8%	
PERS	3201-3202	8,378,801.80	2,466,353.49	10,845,155.29	10,224,827.00	2,863,374.00	13,088,201.00	20.7%	
OASDI/Medicare/Alternative	3301-3302	4,895,427.46	1,474,215.68	6,369,643.14	4,839,831.00	1,264,691.00	6,104,522.00	-4.2%	
Health and Welfare Benefits	3401-3402	29,743,657.55	10,480,734.14	40,224,391.69	34,170,470.00	9,767,318.00	43,932,788.00	9.2%	
Unemployment Insurance	3501-3502	735,105.46	238,101.63	974,207.09	75,867.00	20,413.00	96,280.00	-90.1%	
Workers' Compensation	3601-3602	1,947,173.19	678,260.17	2,625,433.36	1,992,880.00	518,586.00	2,511,466.00	-4.3%	
OPEB, Allocated	3701-3702	2,193,278.12	622,086.36	2,815,364.48	2,477,609.00	496,896.00	2,974,505.00	5.7%	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-3902	1,032,056.96	18,306.44	1,051,362.40	992,645.00	10,277.00	1,002,922.00	-4.6%	
<b>TOTAL, EMPLOYEE BENEFITS</b>		66,255,084.30	33,667,921.10	99,923,005.40	76,026,101.00	31,439,052.00	107,465,153.00	7.5%	
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials	4100	1,333,092.87	1,390,396.79	2,723,489.66	3,180,589.00	1,333,800.00	4,514,389.00	65.8%	
Books and Other Reference Materials	4200	89,457.73	712,298.75	801,756.48	95,500.00	247,444.00	342,944.00	-57.2%	
Materials and Supplies	4300	5,692,942.96	7,206,509.96	12,899,452.92	10,570,939.00	93,552,469.00	104,123,408.00	707.2%	
Noncapitalized Equipment	4400	1,132,371.30	2,432,703.03	3,565,074.33	1,938,871.00	926,614.00	2,863,485.00	-19.6%	
Food	4700	0.00	19,027.94	19,027.94	0.00	24,105.00	24,105.00	26.7%	
<b>TOTAL, BOOKS AND SUPPLIES</b>		8,247,864.86	11,760,936.47	20,008,801.33	15,785,899.00	96,084,432.00	111,870,331.00	459.1%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services	5100	182,214.00	7,894,528.37	8,076,742.37	404,000.00	11,269,653.00	11,673,653.00	44.5%	
Travel and Conferences	5200	605,984.42	727,008.42	1,332,992.84	641,377.00	463,321.00	1,104,698.00	-17.1%	
Dues and Memberships	5300	77,457.40	38,170.00	115,627.40	77,620.00	23,700.00	101,320.00	-12.4%	
Insurance	5400 - 5450	2,040,643.79	0.00	2,040,643.79	2,524,035.00	0.00	2,524,035.00	23.7%	
Operations and Housekeeping Services	5500	7,083,278.98	111.56	7,083,390.54	7,859,500.00	0.00	7,889,500.00	11.4%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,061,328.21	5,486,033.48	7,549,361.69	2,087,272.00	2,056,986.00	4,144,258.00	-45.1%	
Transfers of Direct Costs	5710	(1,076,477.39)	1,076,477.39	0.00	(573,148.00)	573,148.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures	5750	(69,378.73)	0.00	(69,378.73)	(64,584.00)	0.00	(64,584.00)	-6.9%	
Communications	5800	8,627,189.61	6,843,185.39	15,470,375.00	10,170,088.00	2,362,571.00	12,532,659.00	-19.0%	
	5900	535,128.76	6,860.87	541,989.63	836,465.00	700.00	837,165.00	54.5%	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,067,369.05	22,074,375.48	42,141,744.53	23,982,625.00	16,750,079.00	40,742,704.00	-3.3%
<b>CAPITAL OUTLAY</b>									
Land	6100	4,500.00	2,203,654.00	2,208,154.00	0.00	0.00	0.00	0.00	-100.0%
Land Improvements	6170	226,470.02	1,867,497.24	2,093,967.26	59,000.00	1,032,000.00	1,091,000.00	47.9%	
Buildings and Improvements of Buildings	6200	2,163,244.78	2,238,571.20	4,401,815.98	0.00	17,212,655.00	17,212,655.00	291.0%	
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	0.00	0.0%
Equipment	6400	1,759,786.73	2,314,247.00	4,074,033.73	597,986.00	897,374.00	1,495,360.00	-63.3%	
Equipment Replacement	6500	228,325.80	244,263.23	472,589.03	0.00	90,000.00	90,000.00	-81.0%	
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%	
<b>TOTAL, CAPITAL OUTLAY</b>			4,382,327.33	8,866,232.67	13,250,560.00	656,986.00	19,232,029.00	19,889,015.00	50.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict	7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements	7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools	7142	3,770,867.00	1,747,083.84	5,517,950.84	3,482,639.00	2,855,113.00	6,337,752.00	14.9%	
Payments to JPAs	7143	0.00	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	0.00	0.0%
To County Offices	7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Debt Service	7438	51,487.85	0.00	51,487.85	40,069.00	0.00	40,069.00	40,069.00	-22.2% -22.2%
Debt Service - Interest	7439	339,550.98	0.00	339,550.98	350,971.00	0.00	350,971.00	350,971.00	3.4% 3.4%
Other Debt Service - Principal									
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		4,161,905.83	1,747,083.84	5,908,989.67	3,873,679.00	2,855,113.00	6,728,792.00	6,728,792.00	13.9% 13.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs	7310	(5,794,456.89)	5,794,456.89	0.00	(11,868,606.00)	11,868,606.00	0.00	0.00	0.0% 0.0%
Transfers of Indirect Costs - Interfund	7350	(703,746.17)	0.00	(703,746.17)	(851,772.00)	0.00	(851,772.00)	(851,772.00)	21.0% 21.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(6,498,203.06)	5,794,456.89	(703,746.17)	(12,720,378.00)	11,868,606.00	(851,772.00)	(851,772.00)	21.0% 21.0%
TOTAL, EXPENDITURES		239,859,791.70	135,210,173.80	375,069,965.50	260,358,407.00	217,895,529.00	478,253,936.00	478,253,936.00	27.5% 27.5%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
From: Bond Interest and Redemption Fund	8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Other Authorized Interfund Transfers In	8919	81,666.24	0.00	81,666.24	60,000.00	0.00	60,000.00	60,000.00	-26.5% -26.5%
(a) TOTAL, INTERFUND TRANSFERS IN		81,666.24	0.00	81,666.24	60,000.00	0.00	60,000.00	60,000.00	-26.5% -26.5%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
To: Special Reserve Fund	7612	26,000,000.00	0.00	26,000,000.00	11,000,000.00	0.00	11,000,000.00	11,000,000.00	-57.7% -57.7%
To State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Other Authorized Interfund Transfers Out	7619	5,046,333.61	0.00	5,046,333.61	5,001,375.00	0.00	5,001,375.00	5,001,375.00	-0.9% -0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT		31,046,333.61	0.00	31,046,333.61	16,001,375.00	0.00	16,001,375.00	16,001,375.00	-48.5% -48.5%
<b>OTHER SOURCES/USES</b>									
SOURCES									
State Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets	8933	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Long-Term Debt Proceeds									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7699		8,375.00	0.00	8,375.00	10,000.00	0.00	10,000.00
(d) TOTAL, USES			8,375.00	0.00	8,375.00	10,000.00	0.00	10,000.00
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues	8980	(22,315,143.87)	22,315,143.87	0.00	(26,287,786.00)	26,287,786.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		(22,315,143.87)	22,315,143.87	0.00	(26,287,786.00)	26,287,786.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>	(53,288,186.24)	22,315,143.87	(30,973,042.37)	(42,239,161.00)	26,287,786.00	(15,951,375.00)	-48.5%	

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals		2023-24 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
<b>A. REVENUES</b>							
1) LCFF Sources	8010-8099	283,776,120.94	0.00	283,776,120.94	305,344,587.00	0.00	305,344,587.00 7.6%
2) Federal Revenue	8100-8299	0.00	67,717,718.27	67,717,718.27	0.00	51,466,199.00	51,466,199.00 -24.0%
3) Other State Revenue	8300-8599	6,310,442.56	97,605,822.58	103,920,265.14	5,103,699.00	54,449,520.00	59,553,219.00 -42.7%
4) Other Local Revenue	8600-8799	1,075,269.13	7,345,241.87	8,420,511.00	1,269,888.00	6,603,558.00	7,873,446.00 -6.5%
5) TOTAL, REVENUES		291,161,832.63	172,672,782.72	463,834,615.35	311,718,174.00	112,519,277.00	424,237,451.00 -8.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>							
1) Instruction	1000-1999	114,577,456.05	80,787,061.93	195,364,517.98	139,735,651.00	145,381,382.00	285,117,033.00 45.9%
2) Instruction - Related Services	2000-2999	28,113,031.60	11,918,256.64	40,031,288.24	32,281,113.00	11,298,406.00	43,579,519.00 8.9%
3) Pupil Services	3000-3999	27,616,560.99	13,830,633.31	41,447,194.30	35,056,973.00	16,426,260.00	51,483,233.00 24.2%
4) Auxiliary Services	4000-4999	6,721,670.20	4,007,552.47	10,729,222.67	7,631,120.00	3,309,385.00	10,940,505.00 2.0%
5) Community Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
6) Enterprise	6000-6999	319,819.79	0.00	319,819.79	352,251.00	0.00	352,251.00 10.1%
7) General Administration	7000-7999	28,823,449.22	8,146,561.75	36,973,010.97	12,876,076.00	12,739,202.00	25,615,278.00 -30.7%
8) Plant Services	8000-8999	29,489,680.52	14,770,023.86	44,259,704.38	28,516,034.00	25,885,781.00	54,401,815.00 22.9%
9) Other Outgo	9000-9999	4,198,123.33	1,747,083.84	5,945,207.17	3,909,189.00	2,855,113.00	6,764,302.00 13.8%
10) TOTAL, EXPENDITURES		239,859,791.70	135,210,173.80	375,069,965.50	260,358,407.00	217,895,529.00	478,253,936.00 27.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)</b>							
		51,302,040.93	37,462,608.92	88,764,649.85	51,359,767.00	(105,376,252.00)	(54,016,485.00) -160.9%
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers	8900-8929	81,666.24	0.00	81,666.24	60,000.00	0.00	60,000.00 -26.5%
a) Transfers In	7600-7629	31,046,333.61	0.00	31,046,333.61	16,001,375.00	0.00	16,001,375.00 -48.5%
b) Transfers Out							
2) Other Sources/Uses	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
a) Sources	7630-7699	8,375.00	0.00	8,375.00	10,000.00	0.00	10,000.00 19.4%
b) Uses							
3) Contributions	8980-8999	(22,315,143.87)	22,315,143.87	0.00	(28,287,786.00)	26,287,786.00	0.00 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(55,288,186.24)	22,315,143.87	(30,973,042.37)	(42,239,161.00)	26,287,786.00	(15,951,375.00) -48.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
1) Beginning Fund Balance	9791	88,044,489.17	19,310,713.65	107,355,202.82	86,058,343.86	79,088,466.44	165,146,810.30 53.8%
a) As of July 1 - Unaudited							

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)	
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		88,044,489.17	19,310,713.65	107,355,202.82	86,058,343.86	79,088,466.44	165,146,810.30 53.8%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		88,044,489.17	19,310,713.65	107,355,202.82	86,058,343.86	79,088,466.44	165,146,810.30 53.8%
2) Ending Balance, June 30 (E + F1e)		86,058,343.86	79,088,466.44	165,146,810.30	95,178,949.86	.44	95,178,950.30 -42.4%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00 0.0%
Stores	9712	546,697.72	0.00	546,697.72	546,698.00	0.00	546,698.00 0.0%
Prepaid Items	9713	81,475.18	0.00	81,475.18	0.00	0.00	0.00 -100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
b) Restricted	9740	0.00	79,088,466.52	79,088,466.52	0.00	2.11	2.11 -100.0%
c) Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Other Commitments (by Resource/Object)	9760	46,067,496.00	0.00	46,067,496.00	46,067,496.00	0.00	46,067,496.00 0.0%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	9760	13,614,028.00		13,614,028.00			
Positions moved to ESSER III (3 years)	9760	22,000,000.00		22,000,000.00			
Unrestricted Lottery - Textbooks	9760	10,453,468.00		10,453,468.00			
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	9760	0.00		13,614,028.00			
Positions moved to ESSER III (3 years)	9760	0.00		22,000,000.00			
Unrestricted Lottery - Textbooks	9760	0.00		10,453,468.00			
d) Assigned							
Other Assignments (by Resource/Object)	9780	635,566.00	0.00	635,566.00	635,566.00	0.00	635,566.00 0.0%
G.A.S.B. 16 Vacation Accrual	0000	635,566.00		635,566.00		0.00	
G.A.S.B. 16 Vacation Accrual	0000			0.00	635,566.00		635,566.00
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	12,183,740.22	0.00	12,183,740.22	14,827,959.33	0.00	14,827,959.33 21.7%
Unassigned/Unappropriated Amount	9790	26,493,368.74	(.08)	26,493,368.66	33,051,230.53	(1.67)	33,051,228.86 24.8%

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		1,129,405.57	0.00	-200.0%
5) TOTAL, REVENUES			1,129,405.57	0.00	-200.0%
<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		605,680.29	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		511,437.28	104,569.00	-79.6%
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			1,117,117.57	104,569.00	-179.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,288.00	(104,569.00)	-951.0%
<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>			12,288.00	(104,569.00)	-951.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		829,490.05	841,778.05	1.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			829,490.05	841,778.05	1.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			829,490.05	841,778.05	1.5%
2) Ending Balance, June 30 (E + F1e)			841,778.05	737,209.05	-12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		841,778.05	737,209.05	-12.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		108,569.90		
1) Fair Value Adjustment to Cash in County Treasury	9111		(4,000.46)		
b) in Banks	9120		737,208.61		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			841,778.05		
<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 Revenues	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)			841,778.05		
<b>REVENUES</b>					
Sale of Equipment and Supplies	8631		0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		(383.84)	0.00	-100.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	1,129,789.41	0.00	-100.0%
TOTAL, REVENUES			1,129,405.57	0.00	-200.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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>					
Materials and Supplies	4300		605,680.29	0.00	-100.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			605,680.29	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		511,437.28	104,569.00	-79.6%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			511,437.28	104,569.00	-79.6%
<b>CAPITAL OUTLAY</b>					
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
<b>TOTAL, EXPENDITURES</b>			1,117,117.57	104,569.00	-179.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			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) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(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	1,129,405.57	0.00	-200.0%
5) TOTAL, REVENUES			1,129,405.57	0.00	-200.0%
<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		1,117,117.57	104,569.00	-90.6%
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			1,117,117.57	104,569.00	-90.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,288.00	(104,569.00)	-951.0%
<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>			12,288.00	(104,569.00)	-951.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	829,490.05	841,778.05	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			829,490.05	841,778.05	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			829,490.05	841,778.05	1.5%
2) Ending Balance, June 30 (E + F1e)			841,778.05	737,209.05	-12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	841,778.05	737,209.05	-12.4%
c) Committed					

Madera Unified  
Madera County

**Unaudited Actuals**  
**Student Activity Special Revenue Fund**  
**Expenditures by Function**

20 65243 0000000

Form 08

D8ACU6G7U2(2022-23)

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

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		370,596.96	517,394.00	39.6%
3) Other State Revenue	8300-8599		1,240,633.00	1,199,685.00	-3.3%
4) Other Local Revenue	8600-8799		139,792.20	135,823.00	-2.8%
5) TOTAL, REVENUES			1,751,022.16	1,852,902.00	5.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		533,585.06	553,941.00	3.8%
2) Classified Salaries	2000-2999		268,760.77	309,644.00	15.2%
3) Employee Benefits	3000-3999		387,106.84	420,573.00	8.6%
4) Books and Supplies	4000-4999		167,394.92	473,654.00	183.0%
5) Services and Other Operating Expenditures	5000-5999		371,818.69	321,791.00	-13.5%
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		8,240.89	19,742.00	139.6%
9) TOTAL, EXPENDITURES			1,736,907.17	2,099,345.00	20.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,114.99	(246,443.00)	-1,846.0%
<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>			14,114.99	(246,443.00)	-1,846.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		536,300.25	550,415.24	2.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			536,300.25	550,415.24	2.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			536,300.25	550,415.24	2.6%
2) Ending Balance, June 30 (E + F1e)			550,415.24	303,972.24	-44.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		2,000.00	2,000.00	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		241,268.16	.54	-100.0%
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		307,147.08	301,972.08	-1.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(.38)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		195,072.57		
1) Fair Value Adjustment to Cash in County Treasury	9111		(7,187.81)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		2,000.00		
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		387,088.34		
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			576,973.10		
<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		26,557.86		
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			26,557.86		
<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>			550,415.24		
(must agree with line F2) (G10 + H2) - (I6 + J2)					
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources	8287		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	370,596.96	517,394.00	39.6%
TOTAL, FEDERAL REVENUE			370,596.96	517,394.00	39.6%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	8311		39,488.00	0.00	-100.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Adult Education Program	6391	8590	1,129,208.00	1,129,208.00	0.0%
All Other State Revenue	All Other	8590	71,937.00	70,477.00	-2.0%
TOTAL, OTHER STATE REVENUE			1,240,633.00	1,199,685.00	-3.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		2,426.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		3,972.32	0.00	-100.0%
Fees and Contracts					
Adult Education Fees	8671		14,151.94	0.00	-100.0%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		119,241.90	135,823.00	13.9%
Tuition	8710		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,792.20	135,823.00	-2.8%
<b>TOTAL, REVENUES</b>			1,751,022.16	1,852,902.00	5.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		381,760.26	401,254.00	5.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries	1200		394.72	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries	1300		136,814.08	141,187.00	3.2%
Other Certificated Salaries	1900		14,616.00	11,500.00	-21.3%
TOTAL, CERTIFICATED SALARIES			533,585.06	553,941.00	3.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		64,346.62	98,303.00	52.8%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		186,996.19	195,957.00	4.8%
Other Classified Salaries	2900		17,417.96	15,384.00	-11.7%
TOTAL, CLASSIFIED SALARIES			268,760.77	309,644.00	15.2%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		125,557.67	131,653.00	4.9%
PERS	3201-3202		63,910.71	82,186.00	28.6%
OASDI/Medicare/Alternative	3301-3302		28,220.74	32,955.00	16.8%
Health and Welfare Benefits	3401-3402		144,344.86	154,261.00	6.9%
Unemployment Insurance	3501-3502		3,958.35	433.00	-89.1%
Workers' Compensation	3601-3602		10,835.73	11,360.00	4.8%
OPEB, Allocated	3701-3702		10,278.78	7,725.00	-24.8%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			387,106.84	420,573.00	8.6%
<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		37,335.27	423,654.00	1,034.7%
Noncapitalized Equipment	4400		130,059.65	50,000.00	-61.6%
TOTAL, BOOKS AND SUPPLIES			167,394.92	473,654.00	183.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		1,371.33	0.00	-100.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		2,848.33	2,900.00	1.8%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		287,417.32	272,256.00	-5.3%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		2,532.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		77,649.21	46,635.00	-39.9%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			371,818.69	321,791.00	-13.5%
<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%
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>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		8,240.89	19,742.00	139.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,240.89	19,742.00	139.6%
<b>TOTAL, EXPENDITURES</b>			1,736,907.17	2,099,345.00	20.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			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 Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			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) <b>TOTAL, USES</b>			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) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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		370,596.96	517,394.00	39.6%
3) Other State Revenue	8300-8599		1,240,633.00	1,199,685.00	-3.3%
4) Other Local Revenue	8600-8799		139,792.20	135,823.00	-2.8%
5) TOTAL, REVENUES			1,751,022.16	1,852,902.00	5.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		750,194.44	1,044,006.00	39.2%
2) Instruction - Related Services	2000-2999		558,557.68	576,490.00	3.2%
3) Pupil Services	3000-3999		68,299.40	73,408.00	7.5%
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		8,240.89	19,742.00	139.6%
8) Plant Services	8000-8999		351,614.76	385,699.00	9.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,736,907.17	2,099,345.00	20.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,114.99	(246,443.00)	-1,846.0%
<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>			14,114.99	(246,443.00)	-1,846.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		536,300.25	550,415.24	2.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			536,300.25	550,415.24	2.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			536,300.25	550,415.24	2.6%
2) Ending Balance, June 30 (E + F1e)			550,415.24	303,972.24	-44.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		2,000.00	2,000.00	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		241,268.16	.54	-100.0%
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		307,147.08	301,972.08	-1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(.38)	New

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		3,462,870.81	4,007,351.00	15.7%
4) Other Local Revenue	8600-8799		36,312.22	0.00	-100.0%
5) TOTAL, REVENUES			3,499,183.03	4,007,351.00	14.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		1,003,555.42	954,151.00	-4.9%
2) Classified Salaries	2000-2999		851,029.54	806,427.00	-5.2%
3) Employee Benefits	3000-3999		1,156,046.50	1,147,815.00	-0.7%
4) Books and Supplies	4000-4999		161,913.26	1,117,402.00	590.1%
5) Services and Other Operating Expenditures	5000-5999		73,497.91	138,190.00	88.0%
6) Capital Outlay	6000-6999		139,351.98	4,900.00	-96.5%
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		204,961.11	350,815.00	71.2%
9) TOTAL, EXPENDITURES			3,590,355.72	4,519,700.00	25.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(91,172.69)	(512,349.00)	462.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		40,833.61	0.00	-100.0%
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			40,833.61	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,339.08)	(512,349.00)	917.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		562,688.12	512,349.04	-8.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			562,688.12	512,349.04	-8.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			562,688.12	512,349.04	-8.9%
2) Ending Balance, June 30 (E + F1e)			512,349.04	.04	-100.0%
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		512,349.04	.34	-100.0%
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	(.30)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		483,652.62		
1) Fair Value Adjustment to Cash in County Treasury	9111		(17,821.08)		
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		560,388.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		41,408.16		
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			1,067,627.70		
<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		37,055.78		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		673.68		
4) Current Loans	9640				
5) Unearned Revenue	9650		517,549.20		
6) TOTAL, LIABILITIES			555,278.66		
<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>			512,349.04		
(must agree with line F2) (G10 + H2) - (I6 + J2)					
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs	8220		0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		0.00	0.00	0.0%
Child Development Apportionments	8530		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
State Preschool	6105	8590	3,389,941.39	3,430,755.00	1.2%
All Other State Revenue	All Other	8590	72,929.42	576,596.00	690.6%
TOTAL, OTHER STATE REVENUE			3,462,870.81	4,007,351.00	15.7%
<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%
Interest	8660		13,830.94	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		22,481.28	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees	8673		0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,312.22	0.00	-100.0%
<b>TOTAL, REVENUES</b>			3,499,183.03	4,007,351.00	14.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		876,248.42	825,419.00	-5.8%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		123,190.00	127,532.00	3.5%
Other Certificated Salaries	1900		4,117.00	1,200.00	-70.9%
TOTAL, CERTIFICATED SALARIES			1,003,555.42	954,151.00	-4.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		654,408.60	677,159.00	3.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		121,097.90	63,903.00	-47.2%
Other Classified Salaries	2900		75,523.04	65,365.00	-13.5%
TOTAL, CLASSIFIED SALARIES			851,029.54	806,427.00	-5.2%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		225,999.07	221,414.00	-2.0%
PERS	3201-3202		172,205.02	185,755.00	7.9%
OASDI/Medicare/Alternative	3301-3302		86,927.91	81,730.00	-6.0%
Health and Welfare Benefits	3401-3402		613,587.24	612,362.00	-0.2%
Unemployment Insurance	3501-3502		9,029.03	879.00	-90.3%
Workers' Compensation	3601-3602		24,837.90	23,066.00	-7.1%
OPEB, Allocated	3701-3702		23,460.33	22,609.00	-3.6%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,156,046.50	1,147,815.00	-0.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		6,736.96	7,000.00	3.9%
Materials and Supplies	4300		142,966.86	1,096,902.00	667.2%
Noncapitalized Equipment	4400		12,209.44	13,500.00	10.6%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			161,913.26	1,117,402.00	590.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		10,609.47	9,000.00	-15.2%
Dues and Memberships	5300		902.00	300.00	-66.7%
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		12,101.17	25,050.00	107.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		8,051.09	10,800.00	34.1%
Professional/Consulting Services and Operating Expenditures	5800		38,700.66	90,940.00	135.0%
Communications	5900		3,133.52	2,100.00	-33.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,497.91	138,190.00	88.0%
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		139,351.98	4,900.00	-96.5%
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			139,351.98	4,900.00	-96.5%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		204,961.11	350,815.00	71.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			204,961.11	350,815.00	71.2%
<b>TOTAL, EXPENDITURES</b>			3,590,355.72	4,519,700.00	25.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund	8911		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		40,833.61	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,833.61	0.00	-100.0%

Madera Unified  
Madera County

**Unaudited Actuals**  
**Child Development Fund**  
**Expenditures by Object**

20 65243 000000  
Form 12  
D8ACU6G7U2(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			40,833.61	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		3,462,870.81	4,007,351.00	15.7%
4) Other Local Revenue	8600-8799		36,312.22	0.00	-100.0%
5) TOTAL, REVENUES			3,499,183.03	4,007,351.00	14.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,693,297.97	3,689,489.00	37.0%
2) Instruction - Related Services	2000-2999		541,828.01	450,496.00	-16.9%
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		204,961.11	350,815.00	71.2%
8) Plant Services	8000-8999		150,268.63	28,900.00	-80.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,590,355.72	4,519,700.00	25.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(91,172.69)	(512,349.00)	462.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		40,833.61	0.00	-100.0%
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			40,833.61	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,339.08)	(512,349.00)	917.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		562,688.12	512,349.04	-8.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			562,688.12	512,349.04	-8.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			562,688.12	512,349.04	-8.9%
2) Ending Balance, June 30 (E + F1e)			512,349.04	.04	-100.0%
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		512,349.04	.34	-100.0%
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	(.30)	New

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		16,261,161.87	14,289,898.00	-12.1%
3) Other State Revenue	8300-8599		4,244,063.39	3,947,248.00	-7.0%
4) Other Local Revenue	8600-8799		177,453.13	125,039.00	-29.5%
5) TOTAL, REVENUES			20,682,678.39	18,362,185.00	-11.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		4,334,638.45	4,464,695.00	3.0%
3) Employee Benefits	3000-3999		3,032,053.32	3,214,514.00	6.0%
4) Books and Supplies	4000-4999		9,282,334.35	8,078,702.00	-13.0%
5) Services and Other Operating Expenditures	5000-5999		826,641.83	869,692.00	5.2%
6) Capital Outlay	6000-6999		642,573.07	1,253,367.00	95.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		490,544.17	481,215.00	-1.9%
9) TOTAL, EXPENDITURES			18,608,785.19	18,362,185.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,073,893.20	0.00	-100.0%
<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>			2,073,893.20	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,698,881.06	7,772,774.26	36.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,698,881.06	7,772,774.26	36.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,698,881.06	7,772,774.26	36.4%
2) Ending Balance, June 30 (E + F1e)			7,772,774.26	7,772,774.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		3,140.00	3,140.00	0.0%
Stores	9712		962,476.42	962,476.42	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,807,157.84	6,807,157.84	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		2,919,173.78		
1) Fair Value Adjustment to Cash in County Treasury	9111		(107,562.40)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		3,140.00		
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		4,630,060.48		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		136,118.28		
6) Stores	9320		962,476.42		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			8,543,406.56		
<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		280,077.48		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		490,554.82		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			770,632.30		
<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>			7,772,774.26		
(must agree with line F2) (G10 + H2) - (I6 + J2)					
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs	8220		16,261,161.87	14,289,898.00	-12.1%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,261,161.87	14,289,898.00	-12.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		4,244,063.39	3,947,248.00	-7.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,244,063.39	3,947,248.00	-7.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		106,812.13	96,933.00	-9.2%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		42,345.54	12,474.00	-70.5%
Net Increase (Decrease) in the Fair Value of Investments	8662		9,305.37	0.00	-100.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		18,990.09	15,632.00	-17.7%
TOTAL, OTHER LOCAL REVENUE			177,453.13	125,039.00	-29.5%
<b>TOTAL, REVENUES</b>			20,682,678.39	18,362,185.00	-11.2%
<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		3,581,594.11	3,642,322.00	1.7%
Classified Supervisors' and Administrators' Salaries	2300		538,148.46	567,911.00	5.5%
Clerical, Technical and Office Salaries	2400		214,895.88	254,462.00	18.4%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,334,638.45	4,464,695.00	3.0%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		958,235.72	1,083,008.00	13.0%
OASDI/Medicare/Alternative	3301-3302		328,529.12	338,008.00	2.9%

**Unaudited Actuals**  
**Cafeteria Special Revenue Fund**  
**Expenditures by Object**

20 65243 000000  
Form 13  
D8ACU6G7U2(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits	3401-3402		1,598,840.41	1,669,078.00	4.4%
Unemployment Insurance	3501-3502		21,416.81	2,203.00	-89.7%
Workers' Compensation	3601-3602		58,363.87	58,058.00	-0.5%
OPEB, Allocated	3701-3702		56,212.79	57,889.00	3.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		10,454.60	6,270.00	-40.0%
TOTAL, EMPLOYEE BENEFITS			3,032,053.32	3,214,514.00	6.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		776,686.85	898,696.00	15.7%
Noncapitalized Equipment	4400		212,275.69	163,603.00	-22.9%
Food	4700		8,293,371.81	7,016,403.00	-15.4%
TOTAL, BOOKS AND SUPPLIES			9,282,334.35	8,078,702.00	-13.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		10,645.66	10,475.00	-1.6%
Dues and Memberships	5300		4,218.10	5,500.00	30.4%
Insurance	5400-5450		15,621.50	33,564.00	114.9%
Operations and Housekeeping Services	5500		114,714.27	195,949.00	70.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		285,940.39	253,265.00	-11.4%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		58,795.14	53,784.00	-8.5%
Professional/Consulting Services and Operating Expenditures	5800		336,706.77	317,155.00	-5.8%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			826,641.83	869,692.00	5.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		642,573.07	1,253,367.00	95.1%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			642,573.07	1,253,367.00	95.1%
<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		490,544.17	481,215.00	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			490,544.17	481,215.00	-1.9%
<b>TOTAL, EXPENDITURES</b>			18,608,785.19	18,362,185.00	-1.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund	8916		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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)			0.00	0.00	0.0%

**Unaudited Actuals**  
**Cafeteria Special Revenue Fund**  
**Expenditures by Function**

20 65243 000000  
Form 13  
D8ACU6G7U2(2022-23)

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		16,261,161.87	14,289,898.00	-12.1%
3) Other State Revenue	8300-8599		4,244,063.39	3,947,248.00	-7.0%
4) Other Local Revenue	8600-8799		177,453.13	125,039.00	-29.5%
5) TOTAL, REVENUES			20,682,678.39	18,362,185.00	-11.2%
<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		17,525,752.77	17,231,027.00	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		490,544.17	481,215.00	-1.9%
8) Plant Services	8000-8999		592,488.25	649,943.00	9.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,608,785.19	18,362,185.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,073,893.20	0.00	-100.0%
<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>			2,073,893.20	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,698,881.06	7,772,774.26	36.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,698,881.06	7,772,774.26	36.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,698,881.06	7,772,774.26	36.4%
2) Ending Balance, June 30 (E + F1e)			7,772,774.26	7,772,774.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		3,140.00	3,140.00	0.0%
Stores	9712		962,476.42	962,476.42	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,807,157.84	6,807,157.84	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%

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		604,965.06	350,000.00	-42.1%
5) TOTAL, REVENUES			604,965.06	350,000.00	-42.1%
<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		4,069.80	15,930.00	291.4%
6) Capital Outlay	6000-6999		2,048,168.66	4,559,624.00	122.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,052,238.46	4,575,554.00	123.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,447,273.40)	(4,225,554.00)	192.0%
<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>			(1,447,273.40)	(4,225,554.00)	192.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		39,375,577.31	37,928,303.91	-3.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,375,577.31	37,928,303.91	-3.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,375,577.31	37,928,303.91	-3.7%
2) Ending Balance, June 30 (E + F1e)			37,928,303.91	33,702,749.91	-11.1%
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		37,928,303.91	33,702,749.91	-11.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		39,609,978.42		
1) Fair Value Adjustment to Cash in County Treasury	9111		(1,459,503.55)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			38,150,474.87		
<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		222,170.96		
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			222,170.96		
<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)			37,928,303.91		
<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		473,271.58	350,000.00	-26.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		131,693.48	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			604,965.06	350,000.00	-42.1%
<b>TOTAL, REVENUES</b>			604,965.06	350,000.00	-42.1%
<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>					
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		4,069.80	15,930.00	291.4%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,069.80	15,930.00	291.4%
<b>CAPITAL OUTLAY</b>					
Land	6100		146,359.82	72,865.00	-50.2%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		1,901,808.84	4,486,759.00	135.9%
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			2,048,168.66	4,559,624.00	122.6%
<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%
<b>TOTAL, EXPENDITURES</b>			2,052,238.46	4,575,554.00	123.0%
<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 Sale of Bonds	8951		0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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		604,965.06	350,000.00	-42.1%
5) TOTAL, REVENUES			604,965.06	350,000.00	-42.1%
<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		2,052,238.46	4,575,554.00	123.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,052,238.46	4,575,554.00	123.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,447,273.40)	(4,225,554.00)	192.0%
<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>			(1,447,273.40)	(4,225,554.00)	192.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		39,375,577.31	37,928,303.91	-3.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,375,577.31	37,928,303.91	-3.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,375,577.31	37,928,303.91	-3.7%
2) Ending Balance, June 30 (E + F1e)			37,928,303.91	33,702,749.91	-11.1%
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		37,928,303.91	33,702,749.91	-11.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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		4,131,350.23	3,729,515.00	-9.7%
5) TOTAL, REVENUES			4,131,350.23	3,729,515.00	-9.7%
<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	20,000.00	New
5) Services and Other Operating Expenditures	5000-5999		20,795.56	0.00	-100.0%
6) Capital Outlay	6000-6999		2,134,449.81	3,604,083.00	68.9%
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			2,155,245.37	3,624,083.00	68.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,976,104.86	105,432.00	-94.7%
<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		1,264,077.24	1,237,515.00	-2.1%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,264,077.24)	(1,237,515.00)	-2.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			712,027.62	(1,132,083.00)	-259.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		6,315,975.35	7,028,002.97	11.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,315,975.35	7,028,002.97	11.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,315,975.35	7,028,002.97	11.3%
2) Ending Balance, June 30 (E + F1e)			7,028,002.97	5,895,919.97	-16.1%
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		7,028,002.97	5,895,919.97	-16.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		7,956,301.52		
1) Fair Value Adjustment to Cash in County Treasury	9111		(293,164.78)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			7,663,136.74		
<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		553,467.53		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		81,666.24		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			635,133.77		
<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)			7,028,002.97		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levees - 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 Levees					
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		1,235,347.35	1,177,515.00	-4.7%
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		86,086.03	52,000.00	-39.6%
Net Increase (Decrease) in the Fair Value of Investments	8662		(35,081.78)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		2,844,998.63	2,500,000.00	-12.1%
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			4,131,350.23	3,729,515.00	-9.7%
<b>TOTAL, REVENUES</b>			4,131,350.23	3,729,515.00	-9.7%
<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	20,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	20,000.00	New
<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		20,795.56	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,795.56	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		2,134,449.81	3,530,097.00	65.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	73,986.00	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			2,134,449.81	3,604,083.00	68.9%
<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					
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>TOTAL, EXPENDITURES</b>			2,155,245.37	3,624,083.00	68.2%
<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		1,264,077.24	1,237,515.00	-2.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,264,077.24	1,237,515.00	-2.1%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(1,264,077.24)	(1,237,515.00)	-2.1%

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		4,131,350.23	3,729,515.00	-9.7%
5) TOTAL, REVENUES			4,131,350.23	3,729,515.00	-9.7%
<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		18,600.00	0.00	-100.0%
8) Plant Services	8000-8999		2,136,645.37	3,624,083.00	69.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,155,245.37	3,624,083.00	68.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,976,104.86	105,432.00	-94.7%
<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		1,264,077.24	1,237,515.00	-2.1%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,264,077.24)	(1,237,515.00)	-2.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			712,027.62	(1,132,083.00)	-259.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		6,315,975.35	7,028,002.97	11.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,315,975.35	7,028,002.97	11.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,315,975.35	7,028,002.97	11.3%
2) Ending Balance, June 30 (E + F1e)			7,028,002.97	5,895,919.97	-16.1%
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		7,028,002.97	5,895,919.97	-16.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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		5,935,988.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		823,791.48	500,000.00	-39.3%
5) TOTAL, REVENUES			6,759,779.48	500,000.00	-92.6%
<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	7,031.00	New
6) Capital Outlay	6000-6999		9,544,939.00	20,869,289.00	118.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,544,939.00	20,876,320.00	118.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,785,159.52)	(20,376,320.00)	631.6%
<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>			(2,785,159.52)	(20,376,320.00)	631.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		52,982,391.07	50,197,231.55	-5.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,982,391.07	50,197,231.55	-5.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,982,391.07	50,197,231.55	-5.3%
2) Ending Balance, June 30 (E + F1e)			50,197,231.55	29,820,911.55	-40.6%
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		49,284,170.95	28,670,921.95	-41.8%
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		913,060.60	1,149,989.60	25.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		53,388,309.71		
1) Fair Value Adjustment to Cash in County Treasury	9111		(1,967,191.88)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			51,421,117.83		
<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		1,223,886.28		
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			1,223,886.28		
<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)			50,197,231.55		
<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>					
School Facilities Apportionments	8545		5,935,988.00	0.00	-100.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,935,988.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		649,989.81	500,000.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments	8662		173,801.67	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			823,791.48	500,000.00	-39.3%
TOTAL, REVENUES			6,759,779.48	500,000.00	-92.6%
<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%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<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	7,031.00	New
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	7,031.00	New
<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		9,485,957.80	20,824,009.00	119.5%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		58,981.20	45,280.00	-23.2%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,544,939.00	20,869,289.00	118.6%
<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			9,544,939.00	20,876,320.00	118.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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>					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<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 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		5,935,988.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		823,791.48	500,000.00	-39.3%
5) TOTAL, REVENUES			6,759,779.48	500,000.00	-92.6%
<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		9,544,939.00	20,876,320.00	118.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,544,939.00	20,876,320.00	118.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(2,785,159.52)	(20,376,320.00)	631.6%
<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>			(2,785,159.52)	(20,376,320.00)	631.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		52,982,391.07	50,197,231.55	-5.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,982,391.07	50,197,231.55	-5.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,982,391.07	50,197,231.55	-5.3%
2) Ending Balance, June 30 (E + F1e)			50,197,231.55	29,820,911.55	-40.6%
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		49,284,170.95	28,670,921.95	-41.8%
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		913,060.60	1,149,989.60	25.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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		793,093.57	408,000.00	-48.6%
5) TOTAL, REVENUES			793,093.57	408,000.00	-48.6%
<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		17,870.16	78,930.00	341.7%
6) Capital Outlay	6000-6999		2,733,086.95	11,687,142.00	327.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,750,957.11	11,766,072.00	327.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,957,863.54)	(11,358,072.00)	480.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		26,000,000.00	11,000,000.00	-57.7%
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			26,000,000.00	11,000,000.00	-57.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24,042,136.46	(358,072.00)	-101.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		48,831,332.02	72,873,468.48	49.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,831,332.02	72,873,468.48	49.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,831,332.02	72,873,468.48	49.2%
2) Ending Balance, June 30 (E + F1e)			72,873,468.48	72,515,396.48	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		5,449,610.66	5,449,610.66	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		67,423,857.82	67,065,785.82	-0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		49,003,717.17		
1) Fair Value Adjustment to Cash in County Treasury	9111		(1,805,633.39)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		26,000,000.00		
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			73,198,083.78		
<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		324,615.30		
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			324,615.30		
<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)			72,873,468.48		
<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	0.00	0.0%
Interest	8660		582,254.75	408,000.00	-29.9%
Net Increase (Decrease) in the Fair Value of Investments	8662		177,578.82	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		33,260.00	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			793,093.57	408,000.00	-48.6%
TOTAL, REVENUES			793,093.57	408,000.00	-48.6%
<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		14,735.16	53,930.00	266.0%
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		3,135.00	25,000.00	697.4%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,870.16	78,930.00	341.7%
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		1,291,639.80	1,624,917.00	25.8%
Buildings and Improvements of Buildings	6200		1,441,447.15	10,007,282.00	594.3%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	54,943.00	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			2,733,086.95	11,687,142.00	327.6%
<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%
<b>TOTAL, EXPENDITURES</b>			2,750,957.11	11,766,072.00	327.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF	8912		26,000,000.00	11,000,000.00	-57.7%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,000,000.00	11,000,000.00	-57.7%
<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>					
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)			26,000,000.00	11,000,000.00	-57.7%

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		793,093.57	408,000.00	-48.6%
5) TOTAL, REVENUES			793,093.57	408,000.00	-48.6%
<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		2,750,957.11	11,766,072.00	327.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,750,957.11	11,766,072.00	327.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,957,863.54)	(11,358,072.00)	480.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		26,000,000.00	11,000,000.00	-57.7%
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			26,000,000.00	11,000,000.00	-57.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24,042,136.46	(358,072.00)	-101.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		48,831,332.02	72,873,468.48	49.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,831,332.02	72,873,468.48	49.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,831,332.02	72,873,468.48	49.2%
2) Ending Balance, June 30 (E + F1e)			72,873,468.48	72,515,396.48	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		5,449,610.66	5,449,610.66	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		67,423,857.82	67,065,785.82	-0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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		62,307.25	84,834.15	36.2%
4) Other Local Revenue	8600-8799		16,819,617.25	11,754,919.00	-30.1%
5) TOTAL, REVENUES			16,881,924.50	11,839,753.15	-29.9%
<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		18,655,865.31	11,190,562.52	-40.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,655,865.31	11,190,562.52	-40.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,773,940.81)	649,190.63	-136.6%
<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>			(1,773,940.81)	649,190.63	-136.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		10,193,233.52	8,419,292.71	-17.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,193,233.52	8,419,292.71	-17.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,193,233.52	8,419,292.71	-17.4%
2) Ending Balance, June 30 (E + F1e)			8,419,292.71	9,068,483.34	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		8,419,292.71	9,068,483.34	7.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		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		8,419,292.71		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			8,419,292.71		
<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)			8,419,292.71		
<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		62,307.25	84,834.15	36.2%
Other Subventions/In-Lieu Taxes	8572		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			62,307.25	84,834.15	36.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll	8611		8,430,959.18	11,151,372.00	32.3%
Unsecured Roll	8612		595,093.02	603,547.00	1.4%
Prior Years' Taxes	8613		9,829.25	0.00	-100.0%
Supplemental Taxes	8614		377,106.95	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Interest	8660		233.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		73,225.96	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		7,333,169.27	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,819,617.25	11,754,919.00	-30.1%
TOTAL, REVENUES			16,881,924.50	11,839,753.15	-29.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions	7433		11,753,251.00	4,375,372.35	-62.8%
Bond Interest and Other Service Charges	7434		6,902,614.31	6,815,190.17	-1.3%
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)			18,655,865.31	11,190,562.52	-40.0%
TOTAL, EXPENDITURES			18,655,865.31	11,190,562.52	-40.0%
<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		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		62,307.25	84,834.15	36.2%
4) Other Local Revenue	8600-8799		16,819,617.25	11,754,919.00	-30.1%
5) TOTAL, REVENUES			16,881,924.50	11,839,753.15	-29.9%
<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	18,655,865.31	11,190,562.52	-40.0%
10) TOTAL, EXPENDITURES			18,655,865.31	11,190,562.52	-40.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,773,940.81)	649,190.63	-136.6%
<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>			(1,773,940.81)	649,190.63	-136.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		10,193,233.52	8,419,292.71	-17.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,193,233.52	8,419,292.71	-17.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,193,233.52	8,419,292.71	-17.4%
2) Ending Balance, June 30 (E + F1e)			8,419,292.71	9,068,483.34	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		8,419,292.71	9,068,483.34	7.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		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%

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		12,602.40	10,000.00	-20.7%
5) TOTAL, REVENUES			12,602.40	10,000.00	-20.7%
<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		6,184,579.36	6,178,890.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,184,579.36	6,178,890.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,171,976.96)	(6,168,890.00)	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		6,187,911.00	6,178,890.00	-0.1%
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			6,187,911.00	6,178,890.00	-0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,934.04	10,000.00	-37.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		726,120.27	742,054.31	2.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			726,120.27	742,054.31	2.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,120.27	742,054.31	2.2%
2) Ending Balance, June 30 (E + F1e)			742,054.31	752,054.31	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		614,534.83	624,534.83	1.6%
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		127,519.48	127,519.48	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		770,442.71		
1) Fair Value Adjustment to Cash in County Treasury	9111		(28,388.40)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			742,054.31		
<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)			742,054.31		
<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>					
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>					
Interest	8660		11,649.98	10,000.00	-14.2%
Net Increase (Decrease) in the Fair Value of Investments	8662		952.42	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,602.40	10,000.00	-20.7%
TOTAL, REVENUES			12,602.40	10,000.00	-20.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest	7438		4,074,579.36	3,978,890.00	-2.3%
Other Debt Service - Principal	7439		2,110,000.00	2,200,000.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,184,579.36	6,178,890.00	-0.1%
<b>TOTAL, EXPENDITURES</b>			6,184,579.36	6,178,890.00	-0.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		6,187,911.00	6,178,890.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			6,187,911.00	6,178,890.00	-0.1%
<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 Certificates of Participation	8971		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%

Madera Unified  
Madera County

Unaudited Actuals  
Debt Service Fund  
Expenditures by Object

20 65243 0000000  
Form 56  
D8ACU6G7U2(2022-23)

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)			6,187,911.00	6,178,890.00	-0.1%

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		12,602.40	10,000.00	-20.7%
5) TOTAL, REVENUES			12,602.40	10,000.00	-20.7%
<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	6,184,579.36	6,178,890.00	-0.1%
10) TOTAL, EXPENDITURES			6,184,579.36	6,178,890.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(6,171,976.96)	(6,168,890.00)	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		6,187,911.00	6,178,890.00	-0.1%
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			6,187,911.00	6,178,890.00	-0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,934.04	10,000.00	-37.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		726,120.27	742,054.31	2.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			726,120.27	742,054.31	2.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,120.27	742,054.31	2.2%
2) Ending Balance, June 30 (E + F1e)			742,054.31	752,054.31	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		614,534.83	624,534.83	1.6%
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		127,519.48	127,519.48	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  
AVERAGE DAILY ATTENDANCE**

20 65243 0000000  
Form A  
D8ACU6G7U2(2022-23)

Madera Unified  
Madera County

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>						
1. Total District Regular ADA <small>Includes Opportunity Classes, Home &amp; Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)</small>	18,492.60	18,447.95	19,219.14	18,583.91	18,583.91	18,963.97
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA <small>Includes Opportunity Classes, Home &amp; Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)</small>						
3. Total Basic Aid Open Enrollment Regular ADA <small>Includes Opportunity Classes, Home &amp; Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)</small>						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,492.60	18,447.95	19,219.14	18,583.91	18,583.91	18,963.97
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	216.59	218.20	216.59	216.59	216.59	216.59
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	10.44	22.60	10.44	10.44	10.44	10.44
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	227.03	240.80	227.03	227.03	227.03	227.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,719.63	18,688.75	19,446.17	18,810.94	18,810.94	19,191.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>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>						

	<b>Unaudited Balance July 1</b>	<b>Audit Adjustments/ Restatements</b>	<b>Audited Balance July 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance June 30</b>
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	22,493,332.16		22,493,332.16			22,493,332.16
Work in Progress	236,500,174.57		236,500,174.57	21,828,080.93	229,056,492.99	29,271,762.51
Total capital assets not being depreciated	258,993,506.73	0.00	258,993,506.73	21,828,080.93	229,056,492.99	51,765,094.67
Capital assets being depreciated:						
Land Improvements	24,673,340.57	(1.00)	24,673,339.57	2,121,804.00		26,795,143.57
Buildings	294,243,869.45		294,243,869.45	230,245,842.00		524,489,711.45
Equipment	50,201,195.33	9,859.00	50,211,054.33	5,374,415.00		55,585,469.33
Total capital assets being depreciated	369,118,405.35	9,858.00	369,128,263.35	237,742,061.00	0.00	606,870,324.35
Accumulated Depreciation for:						
Land Improvements	(12,366,948.29)		(12,366,948.29)	(1,232,147.00)		(13,599,095.29)
Buildings	(97,482,714.10)		(97,482,714.10)	(6,604,560.00)		(104,087,274.10)
Equipment	(30,778,986.86)	18,423.00	(30,760,563.86)	(3,354,743.00)		(34,115,306.86)
Total accumulated depreciation	(140,628,649.25)	18,423.00	(140,610,226.25)	(11,191,450.00)	0.00	(151,801,676.25)
Total capital assets being depreciated, net excluding lease and subscription assets	228,489,756.10	28,281.00	228,518,037.10	226,550,611.00	0.00	455,068,648.10
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	487,483,262.83	28,281.00	487,511,543.83	248,378,691.93	229,056,492.99	506,833,742.77
<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

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)	47.86%
	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.	\$24,087,283.74
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 Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met 0.00% 0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1  Adjusted Appropriations Limit Appropriations Subject to Limit  These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00  \$160,474,873.10 \$160,474,873.10
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	15.97%

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:

Marisol Verduzco  
Name  
Chief Business and Administrative Services Officer  
Title  
(559) 662-6229  
Telephone  
[mvverduzco@mcosos.org](mailto:mvverduzco@mcosos.org)  
E-mail Address

For School District:

Arelis Garcia  
Name  
Chief Financial Officer  
Title  
(559) 675-4500  
Telephone  
[arelisgarcia@maderausd.org](mailto:arelisgarcia@maderausd.org)  
E-mail Address

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	Migrant Ed	Migrant Ed Summer	ESSA CSI	ESSER 1	ESSER 3	ESSER III
FEDERAL CATALOG NUMBER	14329	14326	10005	15438	15537	15559	10155
RESOURCE CODE	3010	3060	3061	3182	3211	3213	3214
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	3,708,252.25		543,385.25	206,361.65	45,292,537.26	13,740,552.00	
2. a. Current Year Award	9,336,286.00	522,609.00	19,812.00	829,930.00			
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	9,336,286.00	522,609.00	19,812.00	829,930.00	0.00	0.00	
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	13,044,538.25	522,609.00	19,812.00	1,373,315.25	206,361.65	45,292,537.26	13,740,552.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					106,361.75		1,742,426.00
6. Cash Received in Current Year	8,349,204.10	321,173.16		773,759.38	99,999.90	22,578,751.06	6,319,679.20
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,349,204.10	321,173.16	0.00	773,759.38	206,361.65	22,578,751.06	8,062,105.20
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	11,845,373.92	510,661.08	5,690.60	1,316,204.92	206,361.65	30,226,180.91	1,503,566.35
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,845,373.92	510,661.08	5,690.60	1,316,204.92	206,361.65	30,226,180.91	1,503,566.35
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) a. Unearned Revenue	(3,496,169.82)	(189,487.92)	(5,690.60)	(542,445.54)	0.00	(7,647,429.85)	6,558,538.85

20 65243 0000000  
Form CAT  
D8ACU6G7U2(2022-23)

**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
b. Accounts Payable							
c. Accounts Receivable	3,496,169.82	189,487.92	5,690.60	542,445.54		7,647,429.85	
14. Unused Grant Award Calculation (line 4 minus line 9)	1,199,164.33	11,947.92	14,121.40	57,110.33	0.00	15,066,356.35	12,236,985.65
15. If Carryover is allowed, enter line 14 amount here	1,199,164.33	11,947.92	14,121.40	57,110.33		15,066,356.35	12,236,985.65
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,845,373.92	510,661.08	5,690.60	1,316,204.92	206,361.65	30,226,180.91	1,503,566.35

**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES**

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ESSER II	GEERII	ESSER II	ESSER III	CCLC - ESSER II	SpEd: ARP	SpEd: IDEA Basic
FEDERAL CATALOG NUMBER	15618	15619	15620	15621	15651	15638	13379
RESOURCE CODE	3216	3217	3218	3219	3227	3305-3307	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8182-8990	8181
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	1,873,744.22	1,558,941.00	2,687,345.00	527,487.00	49,710.00		
2. a. Current Year Award						1,220,058.00	
b. Transferability (ESSA)							
c. Other Adjustments	33,334.37	10,636.30		(462,306.54)			
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	33,334.37	10,636.30	0.00	(462,306.54)	0.00	1,220,058.00	
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,907,078.59	10,636.30	1,558,941.00	2,687,345.00	65,180.46	49,710.00	1,220,058.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	80,165.22		389,735.00	671,836.00	62,169.89		
6. Cash Received in Current Year	1,731,463.00		1,169,206.00	346,154.00	14,533.49	42,984.12	
7. Contributed Matching Funds	33,334.37	10,636.30					
8. Total Available (sum lines 5, 6, & 7)	1,844,962.59	10,636.30	1,558,941.00	1,017,990.00	76,703.38	0.00	42,984.12
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,907,078.59	10,636.30	1,558,941.00	856,895.85	65,180.46		1,220,058.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,907,078.59	10,636.30	1,558,941.00	856,895.85	65,180.46	0.00	1,220,058.00
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)	(62,116.00)	0.00					0.00 (1,177,073.88)
a. Unearned Revenue							

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

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable		62,116.00					1,177,073.88
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00		1,830,449.15	0.00	49,710.00	0.00
15. If Carry over is allowed, enter line 14 amount here				1,830,449.15		49,710.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,873,744.22	0.00	1,558,941.00	856,895.85	65,180.46	0.00	1,220,058.00

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	SpEd: IDEA Private	Early Intervention	Perkins	Title II	Title IV, 21st Century	Title IV, Student Supp	Title III
FEDERAL CATALOG NUMBER	10115	10119	14894	14341	14349, 14535, 14603, 14765	15396	14346
RESOURCE CODE	3311	3312	3550	4035	4124	4127	4203
REVENUE OBJECT	8181	8990	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover		247,218.12		568,146.15	883,391.25	271,970.35	756,801.47
2. a. Current Year Award	12,042.00	217,429.00	225,689.00	877,109.00	1,440,714.48	732,223.00	805,364.00
b. Transferability (ESSA)							
c. Other Adjustments					(393,755.93)		
d. Adj Curr Yr Award		12,042.00	217,429.00	225,689.00	877,109.00	1,046,958.55	732,223.00
(sum lines 2a, 2b, & 2c)							805,364.00
3. Required Matching Funds/Other							
4. Total Available Award		12,042.00	464,647.12	225,689.00	1,445,255.15	1,930,349.80	1,004,193.35
							1,562,165.47
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year						121,925.62	13,889.00
6. Cash Received in Current Year				118,858.55	1,435,940.15	962,733.72	536,440.13
7. Contributed Matching Funds							1,002,743.47
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	118,858.55	1,435,940.15	1,084,659.34	550,329.13	1,002,743.47
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures		12,042.00	258,981.05	225,689.00	1,277,751.18	1,653,877.90	595,227.71
10. Non Donor-Authorized Expenditures							826,375.84
11. Total Expenditures (lines 9 & 10)	12,042.00	258,981.05	225,689.00	1,277,751.18	1,653,877.90	595,227.71	826,375.84
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)	(12,042.00)	(258,981.05)	(106,830.45)	158,188.97	(569,218.56)	(44,898.58)	176,367.63

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

Description	015	016	017	018	019	020	021
a. Unearned Revenue				158,188.97			176,367.63
b. Accounts Payable							
c. Accounts Receivable	12,042.00	258,981.05	106,830.45		569,218.56	44,898.58	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	205,666.07	0.00	167,503.97	276,471.90	408,965.64	735,789.63
15. If Carryover is allowed, enter line 14 amount here		205,666.07		167,503.97	276,471.90	408,965.64	735,789.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,042.00	258,981.05	225,689.00	1,277,751.18	1,653,877.90	595,227.71	826,375.84

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

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	Education for Homeless children & Youth	ARP-HCY	ARP-HCY II	SUCCESS	STOP School Violence	SVPP C OPS	School Base
FEDERAL CATALOG NUMBER	14332	15564	15566				
RESOURCE CODE	5630	5632	5634	5814	5815	5816	5817
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover							
2. a. Current Year Award	41,076.93	229,796.76	196,582.47	576,090.09	95,183.77		
b. Transferability (ESSA)	75,505.90		635,581.00			1,262,350.00	
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	75,505.90	0.00	635,581.00	0.00	0.00	1,262,350.00	
3. Required Matching Funds/Other							
4. Total Available Award	75,505.90	41,076.93	229,796.76	832,163.47	576,090.09	95,183.77	1,262,350.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			53,685.76				
6. Cash Received in Current Year	68,407.17	36,595.52	80,679.00	669,900.48	66,430.22	20,192.10	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	68,407.17	36,595.52	134,364.76	669,900.48	66,430.22	20,192.10	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	75,505.90	31,507.96	174,109.36	658,350.66	189,723.92	95,183.77	1,385.77
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	75,505.90	31,507.96	174,109.36	658,350.66	189,723.92	95,183.77	1,385.77
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)	(7,098.73)	5,087.56	(39,744.60)	11,549.82	(123,293.70)	(74,991.67)	(1,385.77)

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

Description	022	023	024	025	026	027	028
a. Unearned Revenue			5,087.56		11,549.82		
b. Accounts Payable							
c. Accounts Receivable	7,098.73			39,744.60		123,293.70	74,991.67
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	9,568.97	55,687.40	173,812.81	386,366.17		1,260,964.23
15. If Carryover is allowed, enter line 14 amount here		9,568.97	55,687.40	173,812.81	386,366.17		1,260,964.23
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	75,505.90	31,507.96	174,109.36	658,350.66	189,723.92	95,183.77	1,385.77

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

Description	029	030	031	032	
	ABE:321	ABE-SEC 231	ABE-ENG LIT	FAM LIT/SEC 225	TOTAL
FEDERAL PROGRAM NAME	14508	13978	14750	13871	
FEDERAL CATALOG NUMBER	3905	3913	3926	3940	
RESOURCE CODE	8290	8290	8290	8290	
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carryover					74,054,572.99
2. a. Current Year Award	195,300.00	157,805.00	21,805.00	30,910.00	18,618,522.38
b. Transferability (ESSA)					0.00
c. Other Adjustments					(812,091.80)
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	195,300.00	157,805.00	21,805.00	30,910.00	17,806,430.58
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2d, & 3)	195,300.00	157,805.00	21,805.00	30,910.00	91,861,003.57
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					3,242,194.24
6. Cash Received in Current Year	109,312.65	81,352.33	4,018.98	11,609.00	46,952,120.88
7. Contributed Matching Funds					43,970.67
8. Total Available (sum lines 5, 6, & 7)	109,312.65	81,352.33	4,018.98	11,609.00	50,238,285.79
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	188,734.65	155,458.33	6,220.98	20,183.00	57,679,138.61
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	188,734.65	155,458.33	6,220.98	20,183.00	57,679,138.61
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)	(79,422.00)	(74,106.00)	(2,202.00)	(8,574.00)	(7,440,852.82)
a. Unearned Revenue					7,070,826.98

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

Description	029	030	031	032
b. Accounts Payable				11,522.92
c. Accounts Receivable	79,422.00	74,106.00	2,202.00	8,574.00
14. Unused Grant Award Calculation (line 4 minus line 9)	6,565.35	2,346.67	15,584.02	34,181,864.96
15. If Carry over is allowed, enter line 14 amount here				34,146,641.92
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	188,734.65	155,458.33	6,220.98	20,183.00
				57,635,167.94

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	CA Prekinder	CCSP	CTE Incentive grant	AG Incentive	IPI-In Person	QRIS
RESOURCE CODE	6010	6053	6332	6387	7010	7422	6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	863,269.51	356,553.03	307,559.40		564,887.92	468,377.62	
2. a. Current Year Award	3,563,637.97	1,095,768.00	2,160,000.00	1,100,730.00	32,490.00		53,750.00
b. Other Adjustments	(49,739.37)						
c. Adj Curr Yr Award							
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award	4,377,168.11	1,452,321.03	2,160,000.00	1,408,289.40	32,490.00	564,887.92	522,127.62
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	602,884.26	346,090.03	1,182,117.70		564,887.92		
6. Cash Received in Current Year	3,054,191.78	1,106,231.00	2,160,000.00	1,159,797.70	23,273.00		522,127.62
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,657,076.04	1,452,321.03	2,160,000.00	2,341,915.40	23,273.00	564,887.92	522,127.62
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	3,716,743.88	356,553.03	1,647,990.17	1,214,836.50	32,490.00	564,887.92	4,578.42
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,716,743.88	356,553.03	1,647,990.17	1,214,836.50	32,490.00	564,887.92	4,578.42
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)	(59,667.84)	1,095,768.00	512,009.83	1,127,078.90	(9,217.00)	0.00	517,549.20
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation	59,667.84						9,217.00

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	006	007
(line 4 minus line 9)							
15. If Carry over is allowed, enter line 14 amount here	660,424.23	1,095,768.00	512,009.83	193,452.90	0.00	0.00	517,549.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	660,424.23	1,095,768.00	512,009.83	193,452.90			517,549.20
	3,716,743.88	356,553.03	1,647,990.17	1,214,836.50	32,490.00	564,887.92	4,578.42

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

008		
Description	CD:ST PRESCH 6105 8590	TOTAL
STATE PROGRAM NAME		2,560,647.48
RESOURCE CODE	3,430,775.00	11,437,150.97
REVENUE OBJECT		(49,739.37)
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		
2. a. Current Year Award		
b. Other Adjustments		
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,430,775.00	11,387,411.60
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,430,775.00	13,948,059.08
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		2,695,979.91
6. Cash Received in Current Year	2,870,387.00	10,896,008.10
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	2,870,387.00	13,591,988.01
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	3,430,775.00	10,968,854.92
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	3,430,775.00	10,968,854.92
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)	(560,388.00)	2,623,133.09
a. Unearned Revenue		3,252,405.93
b. Accounts Payable		0.00
c. Accounts Receivable	560,388.00	629,272.84
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	2,979,204.16

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

Description	008	
15. If Carryover is allowed, enter line 14 amount here		2,979,204.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,430,775.00	10,968,854.92

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

Description	001	TOTAL
LOCAL PROGRAM NAME	SJVU Air Pollution	
RESOURCE CODE	9696	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		0.00
2. a. Current Year Award	25,000.00	25,000.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	25,000.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	25,000.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	25,000.00	25,000.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	25,000.00	25,000.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	25,000.00	25,000.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	25,000.00	25,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

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

Description	001	
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25,000.00	25,000.00

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

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

Madera Unified  
Madera County

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

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Form CAT  
D8ACU6G7U2(2022-23)

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	Literacy Coaches	Educator Effectiveness	Lottery: Inst Materials	CCSPP	SPED	Dispute Prevention
RESOURCE CODE	2600	6211	6266	6300	6332	6500	6536
REVENUE OBJECT	8590	8590	8590	8560	8590	8550	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	8,686,372.92		4,545,696.75	1,440,258.09			86,587.50
2. a. Current Year Award	23,404,361.00	2,818,314.00		1,934,259.00	2,160,000.00		(86,587.50)
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,404,361.00	2,818,314.00	0.00	1,934,259.00	2,160,000.00	0.00	(86,587.50)
3. Required Matching Funds/Other						18,384,259.80	
4. Total Available Award (sum lines 1, 2c, & 3)	32,090,733.92	2,818,314.00	4,545,696.75	3,374,517.09	2,160,000.00	18,384,259.80	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments	23,404,361.00	2,818,314.00	954,327.00	1,395,919.31	2,160,000.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable	0.00	0.00	(954,327.00)	538,339.69	0.00	0.00	(86,587.50)
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(954,327.00)	538,339.69	0.00	0.00	(86,587.50)
8. Contributed Matching Funds						18,384,259.80	
9. Total Available (sum lines 5, 7c, & 8)	23,404,361.00	2,818,314.00	0.00	1,934,259.00	2,160,000.00	18,384,259.80	(86,587.50)
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	11,971,659.44		1,587,462.28	1,469,347.39	1,647,990.17	18,384,259.80	
12. Total Expenditures (line 10 plus line 11)	11,971,659.44	0.00	1,587,462.28	1,469,347.39	1,647,990.17	18,384,259.80	0.00

Madera Unified  
Madera County

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

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Form CAT  
D8ACU6G7U2(2022-23)

Description	001	002	003	004	005	006	007
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	20,119,074.48	2,818,314.00	2,958,234.47	1,905,169.70	512,009.83	0.00	0.00

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Learning Recovery	SppEd - EIP Grant	Art, Music, Instructional Mat	Kitchen Infrastructure	Food Service Staff Training	Kitchen Infrastructure & Training funds	A-G Access/Success
RESOURCE CODE	6537	6547	6762	7028	7029	7032	7412
REVENUE OBJECT	8590	8590	8590	8520	8520	8520	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		934,196.00		490,255.00	314,070.00		1,164,753.84
2. a. Current Year Award	717,227.50	813,887.00	11,763,563.00			2,694,112.00	390,340.00
b. Other Adjustments	(126,121.19)		(205,862.34)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	591,106.31	813,887.00	11,557,700.66	0.00	0.00	2,694,112.00	390,340.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	591,106.31	1,748,083.00	11,557,700.66	490,255.00	314,070.00	2,694,112.00	1,555,093.84
<b>REVENUES</b>							
5. Cash Received in Current Year	327,872.50	813,887.00	5,881,782.00			2,694,112.00	390,340.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	263,233.81	0.00	5,675,918.66	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable (line 7a minus line 7b)	263,233.81	0.00	5,675,918.66	0.00	0.00	0.00	0.00
c. Current Accounts Receivable							
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	591,106.31	813,887.00	11,557,700.66	0.00	0.00	2,694,112.00	390,340.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	591,106.31	645,960.76	1,181,021.64				
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	591,106.31	645,960.76	1,181,021.64	26,109.12	178,646.69	0.00	353,673.17

Description	008	009	010	011	012	013	014
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	1,102,122.24	10,376,679.02	464,145.88	135,423.31	2,694,112.00	1,201,420.67

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	A-G Learning Loss Mitigation	ELO Grant Para Emergency Block Grant	Ethnic Studies Block Grant	Dual Language Immersion Grant	M&O		Adults in Correctional Fac
RESOURCE CODE	7413	7426	7435	7810	8150		6015
REVENUE OBJECT	8590	8980	8590	8590	8980		8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	439,010.00	660,565.19					
2. a. Current Year Award	146,337.00		38,411,314.00	160,097.00	152,000.00		39,488.00
b. Other Adjustments			(5,531,229.22)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	146,337.00	0.00	32,880,084.78	160,097.00	152,000.00	0.00	39,488.00
3. Required Matching Funds/Other						10,154,871.85	
4. Total Available Award (sum lines 1, 2c, & 3)	585,347.00	660,565.19	32,880,084.78	160,097.00	152,000.00	10,154,871.85	39,488.00
<b>REVENUES</b>							
5. Cash Received in Current Year	146,337.00		38,411,314.00	160,097.00	152,000.00		39,488.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	(5,531,229.22)	0.00	0.00		0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(5,531,229.22)	0.00	0.00		0.00
8. Contributed Matching Funds						10,154,871.85	
9. Total Available (sum lines 5, 7c, & 8)	146,337.00	0.00	32,880,084.78	160,097.00	152,000.00	10,154,871.85	39,488.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	015	016	017	018	019	020	021
(line 10 plus line 11)		0.00	660,565.19	75,921.68	157,561.85	61,132.66	10,154,871.85
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	585,347.00	0.00	32,804,163.10	2,535.15	90,867.34	0.00	39,468.00

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

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Description	022	023	024	025	
STATE PROGRAM NAME	CalWorks for ROCP	Adult Ed CAEP	Child Dev: ARP	State Preschool	TOTAL
RESOURCE CODE	6371	6391	5059	6130	
REVENUE OBJECT	8590	8590	8290	8290	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance		169,571.32	162,600.00	400,088.12	19,494,024.73
2. a. Current Year Award	33,963.00	1,129,208.00		13,830.94	86,782,301.44
b. Other Adjustments					(5,949,800.25)
c. Adj Curr Yr Award (sum lines 2a & 2b)	33,963.00	1,129,208.00	0.00	13,830.94	80,832,501.19
3. Required Matching Funds/Other					28,539,131.65
4. Total Available Award (sum lines 1, 2c, & 3)	33,963.00	1,298,779.32	162,600.00	413,919.06	128,865,657.57
<b>REVENUES</b>					
5. Cash Received in Current Year					13,830.94
6. Amounts Included in Line 5 for Prior Year Adjustments					80,704,988.41
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	33,963.00	188,201.34	0.00	0.00	127,512.78
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	33,963.00	188,201.34	0.00	0.00	127,512.78
8. Contributed Matching Funds					28,539,131.65
9. Total Available (sum lines 5, 7c, & 8)	33,963.00	1,129,208.00	0.00	13,830.94	109,371,632.84
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	16,764.74	1,151,585.04	86,651.30		50,402,291.08
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	16,764.74	1,151,585.04	86,651.30	0.00	50,402,291.08

Description	022	023	024	025
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	17,198.26	147,194.28	75,948.70	413,919.06
				78,463,366.49

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Donations	Donation - Scholarship	Counselor Scholarship	JBT Food Tech	National University	Medi-Cal LEA	Department of Corrections Contract
RESOURCE CODE	9170	9175	9176	9179	9550	9564	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8690
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	490,560.59	700.00	2,837.58	19,744.00	274,735.50		
2. a. Current Year Award	375,093.59	200.00	1,340.00	1,200.00	674,449.83	128,260.20	
b. Other Adjustments						(9,018.30)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	375,093.59	200.00	1,340.00	0.00	674,449.83	119,241.90	
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	865,654.18	900.00	4,177.58	19,744.00	1,200.00	949,185.33	119,241.90
<b>REVENUES</b>							
5. Cash Received in Current Year	375,093.59	200.00	1,340.00	1,200.00	674,449.83	126,322.01	
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	(7,080.11)	
b. Noncurrent Accounts Receivable						(7,080.11)	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	375,093.59	200.00	1,340.00	0.00	1,200.00	674,449.83	126,322.01
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	313,532.32			2,000.00	4,000.00	1,199.96	201,280.56
11. Non Donor-Authorized Expenditures							119,241.90
12. Total Expenditures							

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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)		313,532.32	0.00	2,000.00	4,000.00	1,199.96	201,280.56
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	552,121.86	900.00	2,177.58	15,744.00	.04	747,904.77	0.00

Description	008	009	010	
LOCAL PROGRAM NAME	Adult Ed Program Fees	Community Ed Fees	Adult Ed Donations	TOTAL
RESOURCE CODE	9120	9136	9170	
REVENUE OBJECT	8671	8671	8699	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	57,645.45	1,798.21	1,254.13	849,275.46
2. a. Current Year Award	13,576.94	575.00		1,194,635.56
b. Other Adjustments				(9,018.30)
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,576.94	575.00	0.00	1,185,677.26
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	71,222.39	2,373.21	1,254.13	2,034,952.72
<b>REVENUES</b>				
5. Cash Received in Current Year	13,576.94	575.00		1,192,757.37
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00		(7,080.11)
b. Noncurrent Accounts Receivable				(7,080.11)
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00		0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	13,576.94	575.00	0.00	1,192,757.37
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	33,834.77	2,373.21	1,254.13	678,716.85
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures				

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

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Description	008	009	010
(line 10 plus line 11)	33,834.77	2,373.21	1,254.13
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	37,387.62	0.00	0.00
			1,356,235.87

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

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Form CEA  
D8ACU6G7U2(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	140,662,249.00	301	0.00	303	140,662,249.00	305	157,319.10		307	140,504,929.90	309
2000 - Classified Salaries	53,878,361.74		240,931.85		53,637,429.89		4,108,228.90			49,529,200.99	
3000 - Employee Benefits	99,923,005.40		2,872,347.28		97,050,658.12		2,708,784.49			94,341,873.63	
4000 - Books, Supplies Equip Replace. (6500)	20,481,390.36		125,203.58		20,356,186.78		5,421,304.29			14,934,882.49	
5000 - Services. . & 7300 - Indirect Costs	41,437,998.36		116,601.50		41,321,396.86		3,275,368.71			38,046,028.15	
					TOTAL	353,027,920.65	365		TOTAL	337,356,915.16	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	100,205,629.86
2. Salaries of Instructional Aides Per EC 41011.....		2100	5,751,018.82
3. STRS.....		3101 & 3102	25,748,186.32
4. PERS.....		3201 & 3202	1,875,200.95
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	2,181,852.04
6. Health & Welfare Benefits (EC 41372)  (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	23,339,024.45
7. Unemployment Insurance.....		3501 & 3502	526,758.11
8. Workers' Compensation Insurance.....		3601 & 3602	1,449,569.98
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	0.00
10. Other Benefits (EC 22310).....		3901 & 3902	615,689.12

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

20 65243 0000000  
Form CEA  
D8ACU6G7U2(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	161,692,929.65	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	217,534.48	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .	. . . . .	
14. TOTAL SALARIES AND BENEFITS . . . . .	161,475,395.17	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. . . . .	. . . . .	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .	47.86%	

**PART III: DEFICIENCY AMOUNT**

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

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

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


**Application for Exemption from the Required Expenditures for Classroom  
Teachers' Salaries**  
*Pursuant to Education Code Section 41372*

To: County Superintendent of Schools

For 2022-23 fiscal year, the Madera Unified School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *EC Section 41372*. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

- Serious hardship to the school district  
(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC 41372*.)
- Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts  
(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)
- Deficiency is less than \$1,000.00 (exemption is automatically approved)

**A. Deficiency Amount**

(Source: Form CEA)

1. Enter the minimum percentage for your district type. (60% Elementary/ 50% High School/ 55% Unified)	<u>55.0</u> %
2. Enter the percentage spent by your district.	<u>47.86</u> %
3. Percentage below the minimum. (Line 1 minus line 2)	<u>7.14</u> %
4. Enter the district's current expense of education (Form CEA)	<u>\$337,356,915.16</u>
5. Deficiency Amount. (Line 3 times line 4)	<u>\$ 24,087,283.74</u>

**B. Certification of the School District Governing Board**

It is hereby certified that the information contained in this application is true and correct.

<hr/> <p>Signature of Authorized Official</p>	<p>Board President _____ Title</p>
<hr/> <p>Lucy Salarzar</p>	<p>9/12/2023</p>
<p>Print Name of Authorized Official</p>	<p>Date</p>

**C. Decision of the County Superintendent of Schools**

(Completed by the County Superintendent of Schools or Designee)

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

- I am granting the request for exemption from the requirements of *Education Code* Section 41372.
- I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is \$\_\_\_\_\_ (A written explanation of the reason(s) for approving a partial exemption is attached.)
- I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

<hr/> <p>Signature of County Superintendent</p>	<p>/ _____ County Office/Date</p>
<hr/> <p>Signature of Authorized Designee</p>	<p>/ _____ Title of Authorized Designee/Date</p>

Madera Unified  
Madera County

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

20 65243 0000000  
Form DEBT  
D8ACU6G7U2(2022-23)

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	197,470,492.35	1,161,314.65	198,631,807.00	7,175,000.00	11,753,251.00	194,053,556.00	4,375,372.35
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	85,080,000.00		85,080,000.00		2,110,000.00	82,970,000.00	2,070,000.00
Leases Payable	1,624,367.39	10,553,745.65	12,178,613.04		703,034.98	11,475,578.06	741,095.00
Lease Revenue Bonds Payable		0.00				0.00	
Other General Long-Term Debt	3,921,455.37	15,031.53	3,936,486.90	87,480.00	1,062,098.88	2,961,868.02	957,040.61
Net Pension Liability		0.00				0.00	
Total/Net OPEB Liability	22,008,040.17	1,045,425.33	23,053,465.50		3,400,340.00	19,653,125.50	1,871,365.00
Compensated Absences Payable	894,127.46	(274,188.82)	619,938.64	61,743.00		681,681.64	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	310,998,982.74	12,501,328.34	323,500,311.08	7,324,223.00	19,028,724.86	311,795,809.22	10,014,872.96
<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	
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

<b>Section I - Expenditures</b>	<b>Funds 01, 09, and 62</b>			<b>2022-23 Expenditures</b>
	<b>Goals</b>	<b>Functions</b>	<b>Objects</b>	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	406,124,674.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	67,761,688.94
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	11,668,787.29
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	427,256.33
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	31,046,333.61
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				43,142,377.23
D. Plus additional MOE expenditures:	All	All	1000- 7143, 7300- 7439	minus 8000- 8699
1. Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)				0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				295,220,607.94
<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)				18,688.75
B. Expenditures per ADA (Line I.E divided by Line II.A.)				15,796.70

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.)	249,595,691.28	13,937.73
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)	249,595,691.28	13,937.73
B. Required effort (Line A.2 times 90%)	224,636,122.15	12,543.96
C. Current year expenditures (Line I.E and Line II.B)	295,220,607.94	15,796.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>			2021-22 Actual			2022-23 Actual
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	142,389,113.40		142,389,113.40			160,474,873.10
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,864.37		17,864.37			18,719.63
ADJUSTMENTS TO PRIOR YEAR LIMIT				Adjustments to 2021-22	Adjustments to 2022-23	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>			2022-23 P2 Report			2023-24 P2 Estimate
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	18,719.63		18,719.63	18,810.94		18,810.94
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)			18,719.63			18,810.94
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>			2022-23 Actual			2023-24 Budget
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	259,707.82		259,707.82	245,369.00		245,369.00
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)	28,497,133.69		28,497,133.69	32,373,622.00		32,373,622.00
5. Unsecured Roll Taxes (Object 8042)	1,200,542.96		1,200,542.96	1,178,082.00		1,178,082.00
6. Prior Years' Taxes (Object 8043)	59,913.06		59,913.06	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,609,288.95		2,609,288.95	100,000.00		100,000.00
8. Ed. Rev. Augmentation Fund (ERAFF) (Object 8045)	0.00		0.00	(3,848,171.00)		(3,848,171.00)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	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)	3,273,615.86		3,273,615.86	332,039.00		332,039.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS  (Lines C1 through C15)	35,900,202.34	0.00	35,900,202.34	30,380,941.00	0.00	30,380,941.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES  (Lines C16 plus C17)	35,900,202.34	0.00	35,900,202.34	30,380,941.00	0.00	30,380,941.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,154,871.85		10,154,871.85	11,451,895.00		11,451,895.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	10,154,871.85	0.00	10,154,871.85	11,451,895.00	0.00	11,451,895.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	251,249,899.00		251,249,899.00	276,814,103.00		276,814,103.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,516,115.00)		(1,516,115.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED  (Lines C24 plus C25)	249,733,784.00	0.00	249,733,784.00	276,814,103.00	0.00	276,814,103.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	463,834,615.35		463,834,615.35	424,237,451.00		424,237,451.00
28. Total Interest and Return on Investments  (Funds 01, 09, and 62; objects 8660 and 8662)	(893,173.57)		(893,173.57)	500,000.00		500,000.00

	2022-23 Calculations		2023-24 Calculations		Entered Data/ Totals
	Extracted Data	Adjustments*	Extracted Data	Adjustments*	
<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)			142,382,113.40		160,474,873.10
2. Inflation Adjustment			1.0755		1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0479		1.0049
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			160,474,873.10		168,421,197.26
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>					
5. Local Revenues Excluding Interest (Line C18)			35,900,202.34		30,380,941.00
6. Preliminary State Aid Calculation					
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,246,355.60		2,257,312.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			134,729,542.61		149,492,151.26
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			134,729,542.61		149,492,151.26
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])			(893,173.57)		212,245.92
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			35,007,028.77		30,593,186.92
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)			135,622,716.18		149,279,905.33
9. Total Appropriations Subject to the Limit					
a. Local Revenues (Line D7b)			35,007,028.77		
b. State Subventions (Line D8)			135,622,716.18		
c. Less: Excluded Appropriations (Line C23)			10,154,871.85		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9e plus D9b minus D9c)			160,474,873.10		
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>					
<b>SUMMARY</b>					
11. <b>Adjusted Appropriations Limit (Lines D4 plus D10)</b>			<b>2022-23 Actual</b>		<b>2023-24 Budget</b>
12. <b>Appropriations Subject to the Limit (Line D9d)</b>			160,474,873.10		168,421,197.26

**Unaudited Actuals**  
**Fiscal Year 2022-23**  
**School District Appropriations Limit Calculations**

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

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) \_\_\_\_\_ 27,174,505.47
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) \_\_\_\_\_ 264,473,746.19

**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) \_\_\_\_\_ 10.27%

**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) \_\_\_\_\_ 26,796,370.80
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) \_\_\_\_\_ 5,613,766.63

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	96,741.00
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)	3,419,703.70
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)	58,882.98
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)	35,985,465.11
9. Carry-Forward Adjustment (Part IV, Line F)	16,344,534.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	52,329,999.85
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	188,516,015.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	38,584,950.91
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	40,124,991.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,548,945.20
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	319,819.79
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,097,484.20
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,839,654.80
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)	48,204.87
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)	29,878,287.51
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)	525,077.39
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)	1,117,117.57
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,728,666.28
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,246,042.63
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,182,296.14
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)	327,757,553.70

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 10.98%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19) 15.97%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>35,985,465.11</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,499,431.85
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 (6.45%) times Part III, Line B19); zero if negative	16,344,534.74
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.45%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.45%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>16,344,534.74</u>
<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>	<u>16,344,534.74</u>

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Approved indirect cost rate:</b> <u>6.45%</u>	
			<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	2600	7,507,076.79	484,206.45	6.45%
01	3010	10,982,937.27	708,399.45	6.45%
01	3060	479,719.19	30,941.89	6.45%
01	3061	5,345.80	344.80	6.45%
01	3182	1,236,453.66	79,751.26	6.45%
01	3211	193,857.82	12,503.83	6.45%
01	3212	8,342,982.11	538,122.33	6.45%
01	3213	28,394,721.38	1,831,459.53	6.45%
01	3227	20,971.01	1,048.55	5.00%
01	3310	1,146,132.46	73,925.54	6.45%
01	3311	11,312.35	729.65	6.45%
01	3312	175,651.53	11,329.52	6.45%
01	3550	214,941.90	10,747.10	5.00%
01	4035	1,110,105.99	71,601.84	6.45%
01	4124	783,671.58	39,183.58	5.00%
01	4127	405,606.97	26,161.65	6.45%
01	4203	591,419.53	11,828.39	2.00%
01	5630	70,930.86	4,575.04	6.45%
01	5632	21,229.65	1,369.31	6.45%
01	5634	128,740.59	8,303.77	6.45%
01	5810	806,381.89	27,338.02	3.39%
01	6010	1,048,227.74	52,411.38	5.00%
01	6053	334,948.83	21,604.20	6.45%
01	6266	857,644.23	55,318.05	6.45%
01	6332	1,429,501.33	92,202.84	6.45%
01	6387	646,171.15	41,678.04	6.45%
01	6500	15,629,099.07	1,008,076.89	6.45%
01	6537	89,559.24	5,776.57	6.45%
01	6547	606,820.82	39,139.94	6.45%
01	6762	881,236.71	56,839.77	6.45%
01	7412	228,438.86	14,734.31	6.45%
01	7422	31,594.71	2,037.86	6.45%
01	7435	65,026.77	4,194.23	6.45%
01	7810	205,443.41	13,251.10	6.45%
01	8150	6,408,065.28	413,320.21	6.45%
11	6371	15,748.93	1,015.81	6.45%
11	9010	149,478.93	7,225.08	4.83%
12	5059	81,400.94	5,250.36	6.45%

**Madera Unified  
Madera County**

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

**20 65243 0000000  
Form ICR  
D8ACU6G7U2(2022-23)**

12	6105	3,091,989.68	199,433.33	6.45%
12	6127	4,301.01	277.42	6.45%
13	5310	9,169,049.91	490,544.17	5.35%

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	10,783,211.19		1,440,258.09	12,223,469.28
2. State Lottery Revenue	8560	3,849,490.00		1,934,259.00	5,783,749.00
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)		14,632,701.19	0.00	3,374,517.09	18,007,218.28
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	1,377,556.21		1,394,355.30	2,771,911.51
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			74,992.09	74,992.09
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 )		1,377,556.21	0.00	1,469,347.39	2,846,903.60
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	13,255,144.98	0.00	1,905,169.70	15,160,314.68
<b>D. COMMENTS:</b>					
B5c: Charges for text books printed through our District Print Shop					

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.

		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>		2,360,724.56	214,286.50	107,857.40	13,484,059.18	31,087,368.26	583,960.37	6,488,104.53
<b>B. Enter Allocation Factor(s) by Goal:</b>		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals</b>	<b>Description</b>							
0001	Pre-Kindergarten	3.60	3.60	3.60	3.60			60.00
1110	Regular Education, K-12	825.30	825.30	825.30	825.30	1,890.00	1,890.00	2,602.00
3100	Alternative Schools							
3200	Continuation Schools	10.00	10.00	10.00	10.00	6.25	6.25	31.00
3300	Independent Study Centers	20.00	20.00	20.00	20.00	21.50	21.50	
3400	Opportunity Schools							
3550	Community Day Schools	3.00	3.00	3.00	3.00	22.81	22.81	35.00
3700	Specialized Secondary Programs							
3800	Career Technical Education	46.80	46.80	46.80	46.80	46.80	46.80	
4110	Regular Education, Adult	1.00	1.00	1.00	1.00	1.00	1.00	
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education	1.00	1.00	1.00	1.00	1.00	1.00	
5000-5999	Special Education (allocated to 5001)	99.40	99.40	99.40	99.40	99.40	99.40	352.00
6000	ROC/P							
<b>Other Goals</b>	<b>Description</b>							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
<b>Other Funds</b>	<b>Description</b>							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)	12.00	12.00	12.00	12.00	18.00	18.00	
--	Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>		1,022.10	1,022.10	1,022.10	1,022.10	1,958.56	1,958.56	3,080.00

Goal	Program/Activity	Direct Costs			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 (Column 3)		
Instructional Goals						
0001	Pre-Kindergarten	964,769.87	183,334.16	1,148,104.03		1,273,459.50
1110	Regular Education, K-12	220,620,852.74	49,097,918.79	269,718,771.53		299,166,542.10
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,753,668.65	324,543.00	3,078,211.65		3,414,285.37
3300	Independent Study Centers	4,450,638.21	664,017.80	5,114,656.01		5,673,071.78
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,365,054.53	490,034.71	1,845,089.24		2,046,538.23
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	8,722,247.44	740,252.63	9,462,500.07		10,495,611.45
4110	Regular Education, Adult	124,291.81	15,817.36	140,109.17		155,408.22
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	275.72	0.00	275.72		305.82
4850	Migrant Education	699,214.67	15,817.36	715,032.03		793,086.90
5000-5099	Special Education	28,546,263.43	2,313,743.82	30,862,007.05		34,231,568.69
6000	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00		0.00
Other Goals						
7110	Nongency - Educational	0.00	0.00	0.00		0.00
7150	Nongency - Other	0.00	0.00	0.00		0.00
8100	Community Services	73,900.50	0.00	73,900.50		81,368.92
8500	Child Care and Development Services	0.00	0.00	0.00		0.00
Other Costs						
----	Food Services				475,173.96	475,173.96
----	Enterprise				319,819.79	319,819.79
----	Facilities Acquisition & Construction				8,717,215.24	8,717,215.24
----	Other Ongo				36,988,915.78	36,988,915.78
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation [Column 3 + CAC, line C5] times CAC, line E]				2,503,624.15	2,984,505.51
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(705,746.17)	(705,746.17)
----	Total General Fund and Charter Schools Funds Expenditures	268,313,177.57	54,326,360.79	322,639,538.36	36,973,010.96	406,124,674.09

Goal	Type of Program	Instruction (Functions 1000-1999)	Instruction (Functions 2400-2200)	Instructional Supervision and Administration (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3140-3160 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	792,249.37	172,520.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	964,789.87
1110	Regular Education, K-12	160,220,139.28	8,458,962.64	3,766,311.07	21,201,604.95	12,954,925.54	0.00	10,724,416.82	0.00	0.00	0.00	0.00	220,620,832.74
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	2,012,143.59	0.00	(72.98)	286,311.44	305,487.81	0.00	3,712.63	0.00	136,086.16	0.00	0.00	2,753,688.65
3300	Independent Study Centers	3,036,313.24	0.00	10,110.35	679,363.24	645,663.24	0.00	0.00	0.00	79,188.14	0.00	0.00	4,450,638.21
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	576,702.21	0.00	0.00	388,424.56	210,670.22	0.00	0.00	0.00	179,257.54	0.00	0.00	1,355,054.53
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	8,021,847.57	579,441.14	0.00	21,849.26	0.00	0.00	0.00	0.00	99,109.47	0.00	0.00	8,722,247.44
4110	Regular Education, Adult	38,467.85	0.00	0.00	85,823.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,291.81
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	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	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	0.00	0.00
4760	Bilingual	275.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.72
4850	Migrant Education	322,952.12	190,320.90	0.00	0.20	175,722.17	0.00	1,093.42	0.00	9,126.06	0.00	0.00	699,214.67
5000-5999	Special Education	20,343,427.03	1,494,180.60	0.00	3,268.15	5,502,230.25	1,205,157.40	0.00	0.00	0.00	0.00	0.00	28,548,263.43
6000	ROC/P	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,900.50
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	0.00
<b>Total Direct Charged Costs</b>		195,364,517.98	10,895,425.78	3,776,348.44	22,676,645.56	19,794,098.23	1,205,157.40	10,729,222.67	0.00	0.00	3,871,160.51	0.00	268,313,177.57

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	56,942.51	0.00	126,391.65	183,334.16
1110	Regular Education, K-12	13,054,070.42	30,562,663.96	5,481,164.41	49,097,918.79
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	158,173.64	101,067.01	65,302.35	324,543.00
3300	Independent Study Centers	316,347.28	347,670.52	0.00	664,017.80
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	47,452.09	368,854.16	73,728.46	480,034.71
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	740,252.63	0.00	0.00	740,252.63
4110	Regular Education, Adult	15,817.36	0.00	0.00	15,817.36
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	15,817.36	0.00	0.00	15,817.36
5000-5999	Special Education (Allocated to 5001)	1,572,245.96	0.00	741,497.66	2,313,743.62
6000	ROCP	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonemergency - Educational	0.00	0.00	0.00	0.00
7150	Nonemergency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
-	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
-	Child Development (Fund 12)	189,808.37	291,072.99	0.00	480,881.36
-	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		16,166,927.62	31,671,328.64	6,486,104.53	54,326,360.79

<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 7100-7780, Goals 0000-6909 and 9000, Objects 1000-7989)	3,130,652.00
2		External Financial Audits (Funds 01, 09, and 62, Functions 7100-7791, Goals 0000-6909 and 9000, Objects 1000 - 7989)	96,741.00
3		Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7989)	28,716,782.51
4		Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7989)	5,732,571.63
5		Total Central Administration Costs in General Fund and Charter Schools Funds	37,676,751.14
<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)	268,313,177.57
2		Total Allocated Costs (from Form PCR, Column 2, Total)	54,326,386.79
3		Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	322,639,538.36
<b>C.</b>		<b>Direct Charged Costs in Other Funds</b>	
1		Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,728,668.28
2		Child Development (Fund 12, Objects 1000-5999, except 5100)	3,246,042.63
3		Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	17,475,667.95
4		Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5		Total Direct Charged Costs in Other Funds	22,450,373.86
<b>D.</b>		<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	345,089,915.22
<b>E.</b>		<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	10.32%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Function 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	475,173.96				475,173.96
Enterprise (Objects 1000-5999, 6400-6920)		319,819.79			319,819.79
Facilities Acquisition & Construction (Objects 1000-6700)			8,717,215.24		8,717,215.24
Other Outgo (Objects 1000 - 7999)				36,999,915.78	36,999,915.78
<b>Total Other Costs</b>	<b>475,173.96</b>	<b>319,819.79</b>	<b>8,717,215.24</b>	<b>36,999,915.78</b>	<b>46,512,124.77</b>

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

20 65243 0000000  
Form SIAA  
D8ACU6G7U2(2022-23)

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	(69,378.73)	0.00	(703,746.17)				
Other Sources/Uses Detail					81,666.24	31,046,333.61		
Fund Reconciliation							572,894.74	26,177,526.44
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	2,532.50	0.00	8,240.89	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,051.09	0.00	204,961.11	0.00				
Other Sources/Uses Detail					40,833.61	0.00		
Fund Reconciliation							41,408.16	673.68
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	58,795.14	0.00	490,544.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							136,118.28	490,554.82
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

<b>Description</b>	<b>Direct Costs - Interfund</b>		<b>Indirect Costs - Interfund</b>		<b>Interfund Transfers In 8900-8929</b>	<b>Interfund Transfers Out 7600-7629</b>	<b>Due From Other Funds 9310</b>	<b>Due To Other Funds 9610</b>
	<b>Transfers In 5750</b>	<b>Transfers Out 5750</b>	<b>Transfers In 7350</b>	<b>Transfers Out 7350</b>				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
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	1,264,077.24		
Fund Reconciliation							0.00	81,666.24
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					26,000,000.00	0.00		
Fund Reconciliation							26,000,000.00	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					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

<b>Description</b>	<b>Direct Costs - Interfund</b>		<b>Indirect Costs - Interfund</b>		<b>Interfund Transfers In 8900-8929</b>	<b>Interfund Transfers Out 7600-7629</b>	<b>Due From Other Funds 9310</b>	<b>Due To Other Funds 9610</b>
	<b>Transfers In 5750</b>	<b>Transfers Out 5750</b>	<b>Transfers In 7350</b>	<b>Transfers Out 7350</b>				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS					0.00	0.00		
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail					6,187,911.00	0.00		
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	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			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			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			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

Madera Unified  
Madera County

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

20 65243 0000000  
Form SIAA  
D8ACU6G7U2(2022-23)

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			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
<b>TOTALS</b>	<b>69,378.73</b>	<b>(69,378.73)</b>	<b>703,746.17</b>	<b>(703,746.17)</b>	<b>32,310,410.85</b>	<b>32,310,410.85</b>	<b>26,750,421.18</b>	<b>26,750,421.18</b>

**Madera Unified  
Madera County**

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

20 63243 000000  
Report SEMA  
D8ACU6G7U2(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>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,663.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,478,183.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,342,141.41
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,224,622.31
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,024.49
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,370,110.14
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
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,548,082.15
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,127,648.59
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,313,743.73
	Total Indirect Costs and PCR Allocations	2,313,743.73	0.00	0.00	0.00	0.00	0.00	0.00	2,313,743.73
	<b>TOTAL COSTS</b>	2,313,743.73	0.00	0.00	0.00	181.28	29,675,730.74	0.00	34,441,392.32
<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	0.00	0.00	1,558,914.92
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,504.66
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	594,856.68
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	274,498.00
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
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,478,774.26
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,655.19
8980	Total Indirect Costs	0.00	0.00	0.00	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	0.00	0.00	2,553,429.45
	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
	<b>TOTAL COSTS</b>								2,553,429.45
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,919,268.88

**Madera Unified  
Madera County**

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

20 65243 0000000  
Report SEMA  
D8ACU6G7U2(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Spec. Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 (Goal 5760) Adjustments*	Total
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,291,636.75
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,629,765.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,024.49
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,205.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,095,612.14
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	26,069,307.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,052,993.40
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	2,313,743.73							2,313,743.73
	Total Indirect Costs and PCR Allocations	2,313,743.73	0.00	0.00	0.00	0.00	0.00	0.00	3,366,737.13
	TOTAL BEFORE OBJECT 8980	2,313,743.73	0.00	0.00	0.00	0.00	0.00	0.00	29,436,226.30
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								29,436,226.30
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 52; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,593,694.94
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,810,168.75
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,978,116.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,077.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,542.74
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	8,410,600.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,410,600.38
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 & 8010-7810, except 6500, 6510, & 7240, goals 5000-5999)								12,116,301.35
	TOTAL COSTS								20,526,901.73

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

Madera Unified  
Madera County

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

20 65243 0000000  
Report SEMA  
D8ACU6G7U2(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		
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	0.00	0.00

SELPA:

Madera/Mariposa (A/B)

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

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

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

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

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

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

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

Provide the condition number, if any, to be used in the calculation below.

State and Local	Local Only
Total exempt reductions	0.00

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

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



SELPA:

Madera/Mariposa (A/B)

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures  
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)
a. Total special education expenditures	31,989,655.75		
b. Less: Expenditures paid from federal sources	2,553,429.45		
c. Expenditures paid from state and local sources	29,436,226.30		
Add/Less: Adjustments required for MOE calculation	0.00		
Comparison year's expenditures, adjusted for MOE calculation	26,834,547.84		
Less: Exempt reduction(s) for SECTION 1	0.00		
Less: 50% reduction from SECTION 2	0.00		
Net expenditures paid from state and local sources	29,436,226.30	26,834,547.84	2,601,678.46

	Comparison Year FY 2021-22	FY 2021-23	Difference
a. Total special education expenditures	31,989,655.75		
b. Less: Expenditures paid from federal sources	2,553,429.45		
c. Expenditures paid from state and local sources	29,436,226.30		
Add/Less: Adjustments required for MOE calculation	0.00		
Comparison year's expenditures, adjusted for MOE calculation	26,834,547.84		
Less: Exempt reduction(s) from SECTION 1	0.00		
Less: 50% reduction from SECTION 2	0.00		
Net expenditures paid from state and local sources	29,436,226.30	26,834,547.84	2,601,678.46

Comparison  
Year

Actual

Comparison  
Year

Actual

**B. LOCAL EXPENDITURES ONLY METHOD**

Comparison  
Year

Actual

SELPA:

**Madera/Mariposa (A/B)**

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

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 local sources

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.

	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>Difference</b>
a. Expenditures paid from local sources	20,526,901.73	18,995,005.22	18,995,005.22
Add/Less: Adjustments required for MOE calculation	0.00	0.00	0.00
Comparison year's expenditures, adjusted for MOE calculation	<u><u>18,995,005.22</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	0.00
Less: 50% reduction from SECTION 2	0.00	0.00	0.00
Net expenditures paid from local sources	<u><u>20,526,901.73</u></u>	<u><u>18,995,005.22</u></u>	<u><u>1,531,896.51</u></u>

	<b>FY 2022-23</b>	<b>FY 2017-18</b>	<b>Difference</b>
a. Expenditures paid from local sources	20,526,901.73	16,085,545.18	16,085,545.18
Add/Less: Adjustments required for MOE calculation	0.00	0.00	0.00
Comparison year's expenditures, adjusted for MOE	<u><u>16,085,545.18</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	0.00
Less: 50% reduction from SECTION 2	0.00	0.00	0.00
Net expenditures paid from local sources	<u><u>20,526,901.73</u></u>	<u><u>16,085,545.18</u></u>	<u><u>1,299,000.00</u></u>
b. Special education unduplicated pupil count	1,663.00	1,293.30	1,293.30
c. Per capita local expenditures(B2a/ B2b)	<u><u>12,343.30</u></u>	<u><u>12,383.02</u></u>	<u><u>(39.73)</u></u>

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.

Arelis Garcia	559-675-4500 ext. 227
Contact Name	Telephone Number
Chief Financial Officer	arelisgarcia@maderausd.org
Title	Email Address

**Madera Unified  
Madera County**

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

20 65243 0000000  
Report SEMB  
D8ACU667U2(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>									
1000-1999	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,203,379.00
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,203,379.00
3000-3999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,180,975.00
4000-4999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,180,975.00
5000-5999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,819,630.00
6000-6999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	269,211.00
7130	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	269,455.00
7430-7439	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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	31,742,650.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,026,443.00
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	2,026,443.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,769,093.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,253,254.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,141,094.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,426,792.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216,718.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164,455.00
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	30,202,313.00
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
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,121,348.00
3980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,121,348.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									

**Madera Unified  
Madera County**

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

20 65243 0000000  
Report SEMB  
D8ACU6G7U2(2022-23)

<b>Object Code</b>	<b>Description</b>	<b>Special Education, Unspecified (Goal 5001)</b>	<b>Regionalized Services (Goal 5050)</b>	<b>Regionalized Program Specialist (Goal 5060)</b>	<b>Special Education, Infants (Goal 5710)</b>	<b>Special Education, Preschool Students (Goal 5730)</b>	<b>Spec. Education, Ages 5-22 (Goal 5760)</b>	<b>Spec. Education, Preschool Students (Goal 5730)</b>	<b>Spec. Education, Ages 5-22 (Goal 5760)</b>	<b>Adjustments*</b>	<b>Total</b>
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,479,035.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,479,035.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,006,200.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,478,947.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,781.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,150.00
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	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	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	10,116,113.00
7310	Transfers of Indirect Costs	0.00	0.00	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	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	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,116,113.00</b>
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, 650-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										14,835,891.00
	<b>TOTAL COSTS</b>										<b>24,952,004.00</b>

\* 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)	Spec. Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPPLICATED PUPIL COUNT</b>										
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>	0.00	0.00	0.00	0.00	0.00	12,478,183.80	0.00		12,478,183.80
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	4,342,141.41	0.00		4,342,141.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	10,224,622.31	0.00		10,224,622.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	133,024.49	0.00		133,205.77
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	181.28	0.00		
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,370,110.14	0.00		1,370,110.14
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
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	181.28	28,548,082.15	0.00	0.00	28,548,263.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,127,648.59	0.00		1,127,648.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,313,743.73								2,313,743.73
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	1,127,648.59	0.00	0.00	1,127,648.59
<b>TOTAL COSTS</b>										
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>	0.00	0.00	0.00	0.00	0.00	1,558,914.92	0.00		1,558,914.92
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	50,504.66	0.00		50,504.66
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	594,856.88	0.00		594,856.88
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	274,498.00	0.00		274,498.00
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	2,478,774.26	0.00	0.00	2,478,774.26
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
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	74,655.19	0.00		74,655.19
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	74,655.19	0.00		74,655.19
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	2,553,429.45	0.00	0.00	2,553,429.45
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-3510, goals 5000-5999)								0.00	0.00
	<b>TOTAL COSTS</b>									2,553,429.45

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

20 65243 0000000  
Report SEMB  
D8ACU6G7U2(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	0.00	0.00	0.00	0.00	0.00	10,919,268.88	0.00		10,919,268.88
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,291,636.75	0.00		4,291,636.75
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,629,765.63	0.00		9,629,765.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	181.28	133,024.49	0.00	133,205.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,095,612.14	0.00		1,095,612.14
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	181.28	26,069,307.89	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,052,993.40	0.00	1,052,993.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,313,743.73								2,313,743.73
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,052,993.40	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	181.28	27,122,301.29	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									27,122,482.57
<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	3,593,694.94	0.00		3,593,694.94
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,810,168.75	0.00		1,810,168.75
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,978,116.76	0.00		2,978,116.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	17,077.19	0.00		17,077.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	11,542.74	0.00		11,542.74
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	8,410,600.38	0.00	0.00	8,410,600.38
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 BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	8,410,600.38	0.00	0.00	8,410,600.38

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

20 65243 000000  
Report SEMB  
D8ACU6G7U2(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)								12,116.301.35	
	TOTAL COSTS								20,526.901.73	

\* 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)

**SEI PA:** Madera/Marinoza (AB)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

Total exempt reductions 0.00

SECTION 2

Reduction to MOE Requirement Under IDEIA. Section 613 (a)(2)(C) (34 CFR Sec. 300-205)

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

**SELPA:**

**Madera/Mariposa (AB)**

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 [PL. 108-446].

**Local Only**

**State and Local**

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

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

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

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

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

**Local Only**

**State and Local**

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

SELPA: Madera/Mariposa (AB)

**SECTION 3**

	Column A	Column B	Column C	
			Budgeted Amounts (LB-B Worksheet)	Actual Expenditures Comparison Year
	FY 2023-24	FY 2022-23		Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>				
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	33,769,093.00		
b.	Less: Expenditures paid from federal sources	1,647,745.00		
c.	Expenditures paid from state and local sources	32,121,348.00		
	Add/Less: Adjustments and/or PCRA required for MOE calculation	0.00		
	Comparison year's expenditures, adjusted for MOE calculation	30,348,912.00		
	Less: Exempt reduction(s) from SECTION 1	0.00		
	Less: 50% reduction from SECTION 2	0.00		
	Net expenditures paid from state and local sources	32,121,348.00		
	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.	30,348,912.00		
		1,772,436.00		
<b>B. INDIVIDUAL STATE AND LOCAL EXPENDITURES METHOD</b>				
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	33,769,093.00		
b.	Less: Expenditures paid from federal sources	1,647,745.00		
c.	Expenditures paid from state and local sources	32,121,348.00		
	Add/Less: Adjustments and/or PCRA required for MOE calculation	0.00		
	Comparison year's expenditures, adjusted for MOE calculation	30,348,912.00		
	Less: Exempt reduction(s) from SECTION 1	0.00		
	Less: 50% reduction from SECTION 2	0.00		
	Net expenditures paid from state and local sources	32,121,348.00		
	d. Special education unduplicated pupil count	30,348,912.00		
	e. Per capita state and local expenditures (A2c/A2d)	1,663.00		
	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.	19,315.30		
		18,249.50		
		1,065.81		

SELPA: Madera/Mariposa (AB)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2023-24</b>	<b>FY 2022-23</b>	
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	24,952,004.00	22,263,625.00
	Add/Less: Adjustments required for MOE calculation	<u>0.00</u>	<u>0.00</u>
	Comparison year's expenditures, adjusted for MOE calculation	<u>22,263,625.00</u>	<u>0.00</u>
	Less: Exempt reduction(s) from SECTION 1	<u>0.00</u>	<u>0.00</u>
	Less: 50% reduction from SECTION 2	<u>0.00</u>	<u>0.00</u>
	Net expenditures paid from local sources	<u>24,952,004.00</u>	<u>22,263,625.00</u>
	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 .		2,688,379.00
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	24,952,004.00	16,085,545.18
	Add/Less: Adjustments required for MOE calculation	<u>0.00</u>	<u>0.00</u>
	Comparison year's expenditures, adjusted for MOE calculation	<u>16,085,545.18</u>	<u>0.00</u>
	Less: Exempt reduction(s) from SECTION 1	<u>0.00</u>	<u>0.00</u>
	Less: 50% reduction from SECTION 2	<u>0.00</u>	<u>0.00</u>
	Net expenditures paid from local sources	<u>24,952,004.00</u>	<u>16,085,545.18</u>
b.	Special education unduplicated pupil count	1,663.00	1,299.00
c.	Per capita local expenditures (B2a/B2b)	<u>15,004.21</u>	<u>12,383.02</u>
	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 .		2,621.19

Arelis Garcia  
Contact Name  
Chief Financial Officer  
Title

559-675-4500 ext. 227  
Telephone Number  
arelgarcia@maderausd.org  
Email Address