



**San Juan Unified School District**  
*Regular Meeting of the Board of Education*  
3738 Walnut Avenue, Carmichael, California 95608

Zima Creason, President  
Pam Costa, Vice President  
Saul Hernandez, Clerk  
Ben Avey, Member  
Paula Villescaz, Member  
Tanya Kravchuk, Member  
Vacant, Member

### **PUBLIC PARTICIPATION GUIDELINES**

Board of Education meetings are held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Alternatively, you can view the board meeting on YouTube from a computer, mobile device or tablet. The YouTube link can be found on the district's [YouTube channel](#) or by visiting <https://www.sanjuan.edu/boardmeeting> where the link will be posted approximately 15 minutes prior to the start of the meeting. The district has taken the following steps to assist the public in offering public comment:

1. **In Person Public Comment.** Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.
2. **Online Submission of Public Comment.** Members of the public may submit written comments by using the comment form located on the district website at <http://www.sanjuan.edu/boardmeeting>. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.

The business to be considered at this board meeting is on the following agenda:

#### **Board of Education Agenda September 12, 2023**

##### **A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS – 5:30 p.m.**

1. Visitor Comments (for closed session agenda items only)  
Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

##### **B. CLOSED SESSION – 5:30 p.m.**

1. Student enrollment in one case (Education Code section 48918[f]).
2. Collective bargaining matters – discussion with negotiator Daniel Thigpen, Executive Director, Labor Relations and Government Affairs, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units; and regarding non-represented groups: management and confidential units (Government Code section 54957.6).

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##### **C. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE – 6:30 p.m.**

##### **D. APPROVAL OF THE MINUTES – August 22, 2023, regular meeting, pages 2536-2539.**

##### **E. ORGANIZATIONS/ANNOUNCEMENTS – 6:35 p.m.**

1. **Recognition – 2024 Certificated Employees of the Year** (Toto)
  - a. Karen Davidson (music teacher at Louis Pasteur Fundamental Middle School and Casa Roble Fundamental High School)
  - b. Susan Sloan (librarian at Bella Vista High School)
2. **High School Student Council Reports**
3. **Staff Reports**
4. **Board-appointed/District Committees**
5. **Employee Organizations**
6. **Other District Organizations**
7. **Closed Session/Expulsion Actions** (Government Code section 54957.1)

**F. VISITOR COMMENTS – 6:50 p.m.**

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

**G. CONSENT CALENDAR – G-1/G-6 – 7:20 p.m.**

Action: The administration recommends that the consent calendar, G-1 through G-6, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. \*Personnel – appointments, leaves of absence, separations and job description/salary range change.
2. \*Purchasing Report – purchase orders and service agreements and change orders.
3. \*Business/Financial Report – notices of completion.
4. Acceptance of the following gift:  
**Family and Community Engagement (FACE):** from Kiwanis Club of Carmichael Foundation – for FACE mobile: \$1,000.
5. \*Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.
6. \*Adoption of Resolution No. 4096 approving Gann Appropriation Limits for 2022-2023 and 2023-2024.

\*Material provided.

**H. CONSENT CALENDAR (continued, if necessary)**

Discussion and action on the items removed from the consent calendar.

**I. BUSINESS ITEMS****1. Antibias Education Grant Program – 7:25 p.m.**

(Calvin)

Material provided. (Discussed: 08/22/2023)

Action: The superintendent is recommending that the board receive information on the content of the application for the 2023-2026 Antibias Education Grant Program and approve the implementation of funds as defined by the grant.

**2. Cultivating Leaders Program – 7:40 p.m.**

(Calvin)

Material provided.

Report: regarding the 2023-2024 Cultivating Leaders Program.

**3. 2022-2023 Unaudited Actuals and 2023-2024 Budget Revisions – 7:55 p.m.**

(Stahlheber)

Material provided.

Action: The superintendent is recommending that the board accept the 2022-2023 unaudited actuals and approve revisions to the 2023-2024 budget.

**4. Public Hearing: Conveyance of Permanent Easement at Katherine Johnson Middle School – 8:10 p.m.** (Camarda)  
Material provided. (Discussed: 08/22/2023)

Public Hearing/Action: regarding the proposed conveyance at Katherine Johnson Middle School (Creekside site) and to adopt Resolution No. 4095 conveying one permanent easement at Katherine Johnson Middle School (Creekside site) to the Sacramento Municipal Utility District (SMUD).

**5. Notice of Intent to Convey Permanent Easement at Casa Roble Fundamental High School – 8:15 p.m.** (Camarda)  
Material provided.

Action: The superintendent is recommending that the board adopt Resolution No. 4097, declaring the intent to convey a permanent easement at Casa Roble Fundamental High School to the Citrus Heights Water District and to call a public hearing to be held on September 26, 2023.

**6. Exemption to the Separation-From-Service Requirement – 8:20 p.m.**

(Toto)

Material provided.

Action: The superintendent is recommending that the board adopt Resolution No. 4089 Exemption to the Separation-From-Service Requirement pursuant to Education Code 24214.5 or 26812.

**J. BOARD REPORTS – 8:25 p.m.**

**K. FUTURE AGENDA – 8:35 p.m.**

The board may wish to identify items to be discussed at future meetings and the reasons therefore.

**B. CLOSED SESSION (continued, if necessary)**

Announcement of topics/announcement of actions.

**L. ADJOURNMENT – 8:40 p.m.**

*The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3). When an item indicates "material provided," the additional information is available prior to the meeting in the Information and Communication Office, 3738 Walnut Avenue, Carmichael, (916) 979-8281, or on the district website at [www.sanjuan.edu](http://www.sanjuan.edu).*

*A person with a disability may contact the Board of Education office at (916) 971-7111, or email [stephanie.cunningham@sanjuan.edu](mailto:stephanie.cunningham@sanjuan.edu) at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.*

*Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email [stephanie.cunningham@sanjuan.edu](mailto:stephanie.cunningham@sanjuan.edu) at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.*

***NOTE: The times indicated are approximate.***

**Mission Statement**

Valuing diversity and excellence, the San Juan Unified School District's mission is to educate and inspire each student to succeed and responsibly contribute to a radically evolving world by providing innovative, rigorous, student-focused instruction and programs in a safe, caring and collaborative learning community.



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09/12/2023

**San Juan Unified School District**  
Board of Education  
3738 Walnut Avenue, Carmichael, California 95608

**Board of Education Minutes**  
**August 22, 2023**

**Regular Meeting**  
Board of Education  
5:00 p.m.

**Open Session/Call to Order/Announcement of Closed Session Topics (A)**

The August 22 regular meeting was called to order by the president, Zima Creason. The board meeting was held in person and was also streamed to the district's YouTube channel.

**Roll Call**

Present:  
Zima Creason, president  
Pam Costa, vice president  
Saul Hernandez, clerk  
Ben Avey, member  
Paula Villescaz, member  
Tanya Kravchuk, member  
Vacant:  
Trustee area 7, member

**Visitor comments: Closed Session (A-1)**

There were no closed session visitor comments.

**Closed Session (B)**

The meeting was then recessed with the board convening in closed session to conference with legal counsel – Existing Litigation pursuant to Government Code section 54956.9(d)(1) – two cases – Name of Case: William Dunphy, an individual and as a taxpayer on behalf of himself and the taxpayers of San Juan Unified School District v San Juan Unified School District; All persons interested in the matter of the site leaseback and related documents by and between the San Juan Unified School District and Flint Builders, Inc., relative to the construction of the Katherine Johnson Middle School new construction project; Flint Builders, Inc., a California Corporation; Does 1-100, Sacramento Superior Court Case 34-2022-00322093 and Name of Case: Danielle Creedon, an individual and as a taxpayer on behalf of herself and the taxpayers of the San Juan Unified School District; Alex M. Davis, an individual and as a taxpayer on behalf of herself and the taxpayers of the San Juan Unified School District v San Juan Unified School District, a California Unified School District; Does 1-50, inclusive, Sacramento Superior Court Case 34-2022-00333102; and to discuss one personnel matter (Government Code section 54957) – superintendent's goals for 2023-2024.

**Reconvene Open Session/Pledge of Allegiance (C)**

At 6:30 p.m., the meeting was called back to order by the president, Zima Creason, who then led the group in the Pledge of Allegiance.

**Minutes Approved (D)**

It was moved by Ms. Villescaz, seconded by Ms. Kravchuk, that the minutes of the August 8 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [Creason, Costa, Hernandez, Avey, Villescaz, Kravchuk].

**Staff Report (E-1)**

Chief Financial Officer Jennifer Stahlheber shared information regarding the district's bond ratings. Ms. Stahlheber explained that rating agencies are required by statute to reaffirm ratings at least once every three years for agencies for which they have issued bond ratings. Ms. Stahlheber noted that Fitch Ratings affirmed the rating that was issued in 2020, and the district's rating remains unchanged at AAA for bonds and AA- for the Issuer Default Rating (IDR).

**Closed Session/Expulsion Actions (E-5)**

There were no closed session actions to report.

**Visitor Comments (F)**

Monica Burlando shared her excitement about the upcoming school year.

Angela Luna made comments and thanked the board for supporting practitioners and the rights of all students.

Jennifer Harris expressed her concerns regarding pedestrian traffic on Marconi Avenue near the new Katherine Johnson Middle School site.

**Consent Calendar Approved (G-1/G-9 and G-11/G-14)**

Ms. Kravchuk pulled item G-10. It was moved by Mr. Avey, seconded by Ms. Villescaz, that the consent calendar items G-1 through G-9 and G-11 through G-14 be approved. MOTION CARRIED UNANIMOUSLY [Creason, Costa, Hernandez, Avey, Villescaz, Kravchuk].

**Personnel (G-1)**

Appointments, leaves of absence, separations, job description/salary range change and charter school personnel actions – approved as submitted.

**Purchasing Report (G-2)**

Purchase orders and service agreements, change orders, construction and public works bids and zero dollar contract – approved as submitted.

**Business/Financial Report (G-3)**

Notices of completion and warrants and payroll – approved as submitted.

**Gifts (G-4)**

Acceptance of gifts to Attendance Improvement, Bella Vista High School and Mesa Verde High School.

**Surplus Property Report (G-5)**

Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

**Revisions to Board Policy 5030 Student Wellness (G-6)**

Approval of revisions to Board Policy 5030 Student Wellness (Discussed: 08/08/2023).

**Middle School Foundation Academies Planning Grant 2023-2024 (G-7)**

Approval to implement the following grant: Middle School Foundation Academies Planning Grant, 2023-2024.

**Workforce Innovation and Opportunity Act, Title II: Adult Education and Family Literacy Act Grant, 2023-2027 (G-8)**

Approval to implement the following grant: Workforce Innovation and Opportunity Act, Title II: Adult Education and Family Literacy Act Grant, 2023-2027.

**Agricultural Career Technical Education Incentive Grant, 2023-2024 (G-9)**

Approval to implement the following grant, if funded: Agricultural Career Technical Education Incentive Grant, 2023-2024.

**Resolution No. 4090: Authorizing Emergency Contracting (G-11)**

Adoption of Resolution No. 4090 authorizing emergency contracting.

**Resolution No. 4091: Power to Contract (G-12)**

Adoption of Resolution No. 4091 authorizing power to contract on behalf of San Juan Unified School District.

**Resolution No. 4092: Barrett Middle School Modernization Project Lease Amendment No. 5 (G-13)**

Adoption of Resolution No. 4092 approving the fifth amendment to the lease agreement for the Barrett Middle School modernization project no. 004-9495-P1 between San Juan Unified School District and Landmark Modernization Contractors dba Landmark Construction.

**Resolution No. 4093: Rio Americano High School CTE Modernization Project Lease Amendment No. 6 (G-14)**

Adoption of Resolution No. 4093 approving the sixth amendment to the lease agreement for the Rio Americano High School CTE modernization project no. 208-9495-P1, Health Science project no. 208-9495-P2 and Manufacturing and Product Development project no. 208-9495-P3, between San Juan Unified and CORE Construction Inc. dba CORE Construction Management.

**Consent Calendar Continued (H)****Antibias Education Grant, 2023-2026 (G-10)**

Approval to implement the following grant, if funded: Antibias Education Grant, 2023-2026.

Ms. Kravchuk read her prepared comments that explained why she cannot support the implementation of the grant. Mr. Avey and Mr. Hernandez requested more information about the grant. Ms. Villescaz and Ms. Creason expressed support for the grant. It was moved by Ms. Villescaz, seconded by Ms. Costa, that item G-10 be approved. MOTION FAILED 3-1-2 [AYES: Creason, Costa, Villescaz; NOES: Kravchuk; ABSTAIN: Hernandez, Avey]. Superintendent Bassanelli explained that the item would be brought back on a future agenda.

**2023-2024 Start of School (I-1)**

Assistant Superintendent of Secondary Education and Programs Kristan Schnepp gave a presentation regarding the opening of the 2023-2024 school year. Ms. Schnepp shared information about staff professional development, student welcoming activities and departmental efforts that took place. Mr. Avey thanked the district for the welcoming environments and he inquired about the open shoe closet, which Ms. Townsend-Snider explained. Mr. Hernandez thanked the district and community partners for their efforts, noting his participation in backpack and school supply giveaways at two events. Ms. Villescaz echoed her thanks for all the work that went into the start of school, acknowledging the professional development for classified staff and elementary specialists. Ms. Costa commented about the number of staff hours it takes to launch the school year, noting how the efforts are reflected in the students' faces and with the parents talking about how well things were going. Ms. Creason reported that she welcomed Del Dayo Elementary School students on the first day of school, and she expressed appreciation for the time and effort from everyone involved.

**2023-2024 Attendance Improvement Initiative (I-2)**

Associate Superintendent of Educational Services Debra Calvin, Ed.D., introduced the topic and Director of Student Support Services Dominic Covello who gave a presentation on the district's 2023-2024 Attendance Improvement Initiative, which is a comprehensive plan to restore attendance rates to pre-pandemic rates. Mr. Covello shared an overview of the attendance improvement initiative, the district's historical attendance data and provided a detailed explanation of the three-tiered model for attendance improvement. Board members made comments and posed questions, which Mr. Covello and Supervisor of Attendance Improvement and McKinney-Vento Rochester answered.

**Resolution No. 4094: Notice of Intent to Convey Permanent Easement at Katherine Johnson Middle School (I-3)**

Chief Operations Officer Frank Camarda presented the item. It was moved by Mr. Hernandez, seconded by Ms. Costa, to adopt Resolution No. 4094, declaring the intent to convey a permanent easement at Katherine Johnson Middle School (Creekside site) to the Sacramento Municipal Utility District (SMUD) and to call a public hearing to be held on September 12, 2023. MOTION CARRIED UNANIMOUSLY [Creason, Costa, Hernandez, Avey, Villescaz, Kravchuk].

**Williams Complaint Report (I-4)**

General Counsel Fhanysha Clark Gaddis explained that the district must report on the status of Williams-type complaints filed with the district per Education Code section 35186(d), which requires each school district to publicly report, on a quarterly basis, summarized data on the nature and resolution of all Williams-type complaints. Ms. Gaddis stated that, during the time period from April through June 2023, there were no Williams-type complaints filed.

**California School Boards Association (CSBA) Directors-At-Large Nominations (I-5)**

After hearing no recommendations, Ms. Creason stated that no action would be taken regarding the nomination of candidates to fill the director-at-large seats for African American and American Indian on the Board of Directors of the California School Boards Association (CSBA).

**Board Reports (J)**

Ms. Kravchuk reported that she was a guest speaker at the Kiwanis Club of Carmichael, and she expressed appreciation for the club, which provides many supports for district schools.

Mr. Avey shared that the Family and Community Engagement (FACE) problem resolution process is a helpful resource for families, and he commented on bicycle thefts at schools.

Mr. Hernandez announced that he went to a well-attended girls flag football game last night, which is a new CIF-sanctioned sport.

**Future Agenda (K)**

There were no items added to the future agenda.

**Adjournment (L)**

At 7:35 p.m., there being no further business, the regular meeting was adjourned.

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Zima Creason, Board President

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Melissa Bassanelli, Secretary

Approved: \_\_\_\_\_  
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**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** E-1

**MEETING DATE:** 09/12/2023

**SUBJECT:** 2024 Certificated Employees of the Year Recognition

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:    
Emergency Action:

**DEPARTMENT:** Human Resources

**ACTION REQUESTED:**

The superintendent is asking the board to recognize San Juan Unified School District's 2024 Certificated Employees of the Year.

**RATIONALE/BACKGROUND:**

The San Juan Unified School District has many dedicated and qualified certificated employees. Each year the district asks for nominations from students, staff and the community for the Certificated Employee of the Year program. The nominees embody the commitment of San Juan Unified School District's teachers and educators to provide positive and effective instruction. Out of the initial nominations, two were selected to represent the San Juan Unified School District.

As part of the Sacramento County Teacher of the Year program, the district is pleased to recognize Karen Davidson and Susan Sloan as San Juan Unified School District's 2024 Teachers of the Year. Ms. Davidson is a music teacher at Louis Pasteur Middle School and Casa Roble Fundamental High School with 22 years of experience, and Ms. Sloan is a Librarian at Bella Vista High School with 33 years of experience.

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 09/05/2023

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**PREPARED BY:** Rebecca Toto, Ed.D., Assistant Superintendent, Human Resources *RT*

**APPROVED BY:** Melissa Bassanelli, Superintendent of Schools *MB*

APPROVED: 

## HUMAN RESOURCES

The following reports are submitted for board approval

Personnel Pages	Page #
<b>Appointments</b>	
Management	
Certificated	1
Classified	1-2
<b>Leaves of Absence</b>	
Management	
Certificated	2-3
Classified	3
<b>Separations</b>	
Management	3
Certificated	3
Classified	3
<b>Pre-Retirement Reduced Workload</b>	
<b>Reassignments/Change in Work Year</b>	
<b>Errata</b>	
<b>Job Description/Salary Range Change</b>	
Management	
Certificated	
Classified	
Unrepresented	3-6
<b>Cabinet Contracts/Extension of Contract</b>	
<b>Recommendation to Extend A District Intern Credential</b>	
Certificated	
<b>Credential Approval Recommendations</b>	
Certificated	
<b>Charter School Personnel Actions</b>	
Choices	

Agenda for the September 12, 2023 Board Meeting

**1. APPOINTMENTS**

**CERTIFICATED**

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Barnes, Alyssa	Temp	Teacher Grade 6	Del Paso Manor	08/08/23 06/05/24
New Hire	Cargile, John	Prob	Tch-Trv Elem Clsrn	Teaching and Learning	08/08/23
New Hire	Carson, Samantha	Temp	Teacher Grade 3	Greer	08/10/23 06/05/24
New Hire	Coelho, Brooke	Prob	Tch-Grade 7/8	Will Rogers	08/08/23
New Hire	Cornish, Rima	Temp	Tch- Deaf Hard of Hearing	Marvin Marshall	08/30/23 06/05/24
New Hire	Guante, Bienvenida	Temp	Techer K-1 Combo	Whitney Avenue	08/08/23 06/05/24
New Hire	Kabirizinatbakhsh, Zohren	Prob	Tch-Grade 9/12	San Juan	08/08/23
New Hire	Keith, Melton	Temp	Tch-Grade 9/12	San Juan	08/10/23 06/05/24
New Hire	Kelly, Tessa	Prob	Tch-Grade 9/12	El Camino	08/14/23
New Hire	Martinez, Georgina	Prob	Teacher Preschool	Early Childhood Education	08/16/23
New Hire	Meyer, Veda	Prob	Tch-Grade 7/8	Sierra Oaks	08/08/23
New Hire	Miller, Keira	Prob	Teacher Grade 2	Del Dayo	08/08/23
New Hire	Mohr, Donna	Prob	Teacher Grade 4	Orangevale	08/08/23
New Hire	Rigsby, Genevieve	Prob	Tch-Trav Elem Clsrn- Art	Teaching and Learning	08/08/23
New Hire	Rizam, Hilola	Prob	Tch-Speech Lang Path	Special Education- Kenneth	08/20/23
New Hire	Sadowski, Kayla	Prob	Teacher Grade 4	Greer	08/08/23
New Hire	Schoendienst, Jacquelyn	Prob	Teacher Grade 5	Del Paso Manor	08/08/23
New Hire	Thomure-Albrecht, Danielle	Prob	Teacher Grade 6	Sylvan	08/08/23
Rehire	Alcantara, Erika	Prob	Tch-Trav Elem Clsrn-Art	Teaching and Learning	08/08/23
Rehire	Brouillet, Denise	Temp	Tch-Resource Spec K/12	Cambridge Heights	08/10/23 06/05/24
Rehire	Clements, Vanessa	Perm	Teacher PreSchool	Sunrise Tech Center	08/16/23
Rehire	Glavan, Emilia	Prob	Teacher PreSchool	Early Childhood Education	08/21/23
Rehire	Gleason, Rickey	Prob	Tch-Resource Spec K/12	Bella Vista	08/14/23
Rehire	Gomes, Paula	Prob	Tch-Grad 9/12	Rio Americano	08/08/23
Rehire	Johnson, Emma	Prob	Teacher Kindergarten	Carmichael	08/08/23
Rehire	Karzai, Joshua	Prob	Tch-Resource Spec K/12	San Juan	08/08/23
Rehire	McClain, Mary	Temp	Tch-Site Res Elem Intrnv	Mission Avenue	08/08/23 06/05/24
Rehire	McBride, Elizabeth	Prob	Teacher PreSchool	Garfield ECE	08/16/23
Rehire	McCowen, Chelsea	Prob	Teacher Grade 2	Oakview Community School	08/08/23
Rehire	Rivas, Amy	Prob	Teacher Grade 4	Carmichael	08/08/23
Rehire	Saechao Shanks, Yian	Perm	Teacher PreSchool	Encina	08/16/23
Rehire	Stechman, Linda	Temp	Tch-Site Res Elem Intrnv	Mission Avenue	08/08/23 06/05/24
Rehire	Surgeon, Jeannice	Temp	Tch-Mild/Moderate K/12	Howe Avenue	08/08/23 06/05/24
Rehire	Uhler, Alec	Temp	Tch-Grad 9/12	Mira Loma	08/08/23 06/05/24
Rehire	Watts, Jeffrey	Prob	Tch-Grad 9/12	Bella Vista	08/10/23
Rehire	Woodruff, Brian	Prob	Tch-Grad 7/8	Starr King	08/08/23

**CLASSIFIED**

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Aguayo, Stephanie	Prob	Instructional Assistant II	Cottage	08/09/23
New Hire	Anderson, Faith	Prob	Instructional Assistant III	Carnegie	08/14/23
New Hire	Avalos, Maria de Jesus	Prob	Nutrition Services Worker I	Ottoman	08/15/23
New Hire	Baheej, Zuhal	Prob	Instructional Assistant I	Northridge	08/10/23
New Hire	Barone, BreAnn	Prob	Instructional Assistant III	Ralph Richardson Center	08/09/23
New Hire	Billingsley, Vanessa	Prob	School Playground Rec Aide	Whitney Avenue	08/17/23
New Hire	Branner, Irish	Prob	Campus Monitor	Encina	08/09/23
New Hire	Caporal, Humberto	Prob	School Playground Rec Aide	Dyer-Kelly	08/10/23
New Hire	Challender, Stephne	Prob	Instructional Assistant III	Grand Oaks School	08/09/23
New Hire	Coe, Emilie	Prob	Instructional Assistant I	Pershing	08/09/23
New Hire	Cucciare, Danica	Prob	Occupational Therapist	Special Ed – Kenneth	08/09/23
New Hire	Cuny, Duncan	Prob	Instructional Assistant I	Starr King	08/09/23
New Hire	Davis, Kimberly	Prob	Intermediate Clerk Typist	Rio Americano	08/14/23
New Hire	Dhir, Rekha	Prob	Child Dev Assist-SA	Mariemont ECE	08/21/23
New Hire	Dunn, Donna	Prob	School Playground Rec Aide	Del Dayo	08/16/23
New Hire	Eppelmann, Heinz	Prob	Groundskeeper/Gardener	M&O - Building Maintenance	08/21/23
New Hire	Gibbons, Cathy	Prob	Instructional Assistant I	Dyer-Kelly	08/16/23
New Hire	Goff, Taylor	Prob	Instructional Assistant III	Mariposa	08/09/23
New Hire	Graham, Jacob	Prob	Instructional Assistant III	Thomas Edison	08/09/23
New Hire	Green, Kathleen	Prob	Ed Rel Mntl Hlth Thrpst	White House Counseling	08/07/23
New Hire	Harris, Venus	Prob	Child Dev Assist-SA	Green Oaks ECE	08/15/23
New Hire	Huerta, Angel	Prob	Instructional Assistant III	Del Campo	08/09/23
New Hire	Ishimaru, Lauren	Prob	Instructional Assistant I	Dyer-Kelly	08/10/23
New Hire	Jenkins, Chardonnay	Prob	Instructional Assistant I	Dyer-Kelly	08/09/23
New Hire	Katz, Jessica	Prob	Expnd Lrning Prog Asst	Pupil Personnel Services	08/07/23
New Hire	Lee, Nathaniel	Prob	School Playground Rec Aide	Thomas Edison	08/10/23

Agenda for the September 12, 2023 Board Meeting

**1. APPOINTMENTS (Continued)**

**CLASSIFIED**

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Mcfarland, Christy	Prob	Child Dev Assist-SA	Harry Dewey ECE	07/01/23
New Hire	Mendoza, Damariz	Prob	Youth/Adult Emplymnt Tech I	Workability	08/09/23
New Hire	Mitchell, Zachary	Prob	Instructional Assistant I	Carmichael	08/09/23
New Hire	Osmani, Amria	Prob	Instructional Assistant I	Dyer-Kelly	08/14/23
New Hire	Overstreet, Christina	Prob	School Playground Rec Aide	Greer	08/10/23
New Hire	Partridge, Renee	Prob	Adm & Fam Serv Tech	Early Childhood Education	08/07/23
New Hire	Perazzo, Lilly	Prob	Instructional Assistant III	Mira Loma	08/15/23
New Hire	Pitts-Friday, Marqueya	Prob	Nutrition Services Worker I	Mira Loma	08/15/23
New Hire	Porter, Richard	Prob	Instructional Assistant III	Rio Americano	08/14/23
New Hire	Ralston, Myrna	Prob	Bilingual Translator, Spanish	Arden	08/18/23
New Hire	Reddick, Rachel	Prob	Occupational Therapist	Special Ed – Kenneth	08/09/23
New Hire	Salamanca, Vanikka	Prob	Nutrition Services Worker I	Del Campo	08/15/23
New Hire	Soria, Priscilla	Prob	Intermediate Clerk Typist	Rio Americano	08/07/23
New Hire	Stinson, Clarice	Prob	Secretary	Pupil Personnel Services	08/14/23
New Hire	Sweeney, Amber	Prob	School Playground Rec Aide	Green Oaks	08/10/23
New Hire	Swiderski, Lauren	Prob	Intermediate Clerk Typist	Bella Vista	08/01/23
New Hire	Tadeo, Daisy	Prob	Mental Health Worker	White House Counseling	08/16/23
New Hire	Torres, Sandra	Prob	Instructional Assistant III	Carmichael	08/21/23
New Hire	Trinh, Jennifer	Prob	Custodian	Trajan	08/21/23
New Hire	Valena -Marlang, Nicholas	Prob	Heating & Air Tech II	M&O - Building Maintenance	09/01/23
New Hire	Walker, Jennifer	Prob	School Controller	San Juan	08/14/23
New Hire	Werth, Joshua	Prob	Instructional Assistant I	Schweitzer	08/09/23
New Hire	Williams, Mercedes	Prob	Nutrition Services Worker I	Greer	08/15/23
New Hire	Wilson, Kayla	Prob	Clerk	Lichen	08/14/23
New Hire	Xiong, Tria	Prob	Instructional Assistant III	Ralph Richardson Center	08/09/23
Rehire	Ali, Thamina	Prob	Nutrition Services Worker I	Starr King	08/17/23
Rehire	Alnuaimi, Athraa	Prob	Instructional Assistant III	Harry Dewey	08/17/23
Rehire	Barnett Katz, Daquan	Prob	Sch/Comm Interv Asst	Mira Loma	08/14/23
Rehire	Bohni, Alana	Prob	Instructional Assistant I	Carmichael	08/08/23
Rehire	Carter, Kyesha	Prob	Nutrition Services Worker I	Trajan	08/09/23
Rehire	Cortez, Cecilia	Prob	Custodian	Rio Americano	08/07/23
Rehire	Eiers, Scott	Prob	Instructional Assistant III	Kingswood	08/09/23
Rehire	Ferguson, Dominick	Prob	Campus Monitor	Encina	08/10/23
Rehire	Flannagan, Azra	Prob	Instructional Assistant II	Northridge	08/09/23
Rehire	Gaucher, John	Prob	Bus Attendant 1	Transportation	08/07/23
Rehire	Guidice, Brenda	Prob	Nutrition Services Worker I	Northridge	08/22/23
Rehire	Knight, Pamela	Prob	Instructional Assistant I	Cottage	08/09/23
Rehire	Lopez, Lorie	Prob	Instructional Assistant I	Greer	08/09/23
Rehire	Morgan, Allie	Prob	Nutrition Services Worker I	Gold River Discovery Center	08/15/23
Rehire	Nickell, Karen	Prob	Instructional Assistant I	Ottomon	08/14/23
Rehire	Richards, Shannon	Prob	Elem School Secretary	Lichen	08/10/23
Rehire	Rodarte, Angelina	Prob	Instructional Assistant III	Skycrest	08/09/23
Rehire	Stewart, Alisha	Prob	School Playground Rec Aide	Ottomon	08/10/23
Rehire	Wiedeman, Gerald	Prob	Instructional Assistant I	Dewey	08/09/23
Rehire	Williamson, Sandra	Prob	Inst Asst/Bil-Spanish	San Juan	08/09/23

**2. LEAVES OF ABSENCE**

**CERTIFICATED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Pedersen, Roy	Perm	Tch-English Language Dev	Arden	08/15/22 09/20/23
Paid	Rohrbacker, Carlotta	Perm	Teacher Grade 3	Northridge	08/08/23 11/16/23
Paid	Ross, Sarah	Perm	Teacher Grade 3	Pershing	08/08/23 11/17/23
Paid	Smith, Mackenzie	Perm	Tch-Grad 9/12	San Juan	08/08/23 12/07/23
Unpaid	Gauthier, Shari	Perm	Counselor-Special Prog	Lsc Region 2 @ Barrett	08/09/23 06/05/24
Unpaid	Hawkins, Rebecca	Perm	Tch-Grad 7/8	Woodside I	08/09/23 06/05/24
Unpaid	Lane-Lopez, Brittany	Perm	Teacher Grade 2	Grand Oaks	08/09/23 01/08/24
Unpaid	Manning, Dawn	Perm	TCH-CDPT	Early Childhood Education	07/01/23
Unpaid	Pedersen, Roy	Perm	Tch-English Language Dev	Arden	09/21/23
Unpaid	Rohrbacker, Carlotta	Perm	Teacher Grade 3	Northridge	11/17/23 06/05/24

Agenda for the September 12, 2023 Board Meeting

**2. LEAVES OF ABSENCE (Continued)**

**CERTIFICATED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Unpaid	Ross, Sarah	Perm	Teacher Grade 3	Pershing	11/18/23 11/30/23
Unpaid	Smith, Mackenzie	Perm	Tch-Grad 9/12	San Juan	12/08/23 12/21/23
Unpaid W/Benefits	Tkachuk, Dana	Perm	TCH-CDPT	Early Childhood Education	07/01/23 06/30/24

**CLASSIFIED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Unpaid	Mezer, Haneen	Perm	Child Dev Assist-SA	Deterding ECE	11/01/23 11/30/23
Unpaid W/Benefits	Ramirez, Diana	Perm	Inst Asst/Bil-Spanish	Sylvan	07/01/23 06/30/24
Unpaid W/Benefits	Rowland, Amber	Perm	Instructional Assistant I	Starr King	07/01/23 06/30/24
Unpaid	Sediq, Hadisa	Perm	Inst Asst/Bil-Farsi	Sunrise Tech Center	08/11/23 11/02/23
Unpaid W/Benefits	Valenti, Amanda	Perm	Instructional Assistant I	Cottage I	07/01/23 06/30/24
Unpaid W/Benefits	Wash, Angelica	Prob	Instructional Assistant II	Will Rogers	07/01/23 06/30/24
Unpaid	Yahya, Hamsa	Perm	Inst Asst/Bil-Arabic	Greer	07/01/23 06/30/24

**3. SEPARATIONS**

**MANAGEMENT**

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Trezza, Ashley	Perm	Coordinator, Trauma Informed School Practices	Student Support Services	08/23/23

**CERTIFICATED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Berkness, Heather	Perm	Counselor 9/12	Mesa Verde	08/08/23
Resignation	Kalteis, Robert	Prob	Tch-JROTC	Del Campo	08/11/23

**CLASSIFIED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Connolly-Stratton, Sianna	Perm	Instructional Assistant III	El Camino	09/01/23
Resignation	Dunn, David	Prob	M&O Work Order Technician	M&O - Building Maintenance	08/08/23
Resignation	Hang, Christopher	Perm	Custodian	Arcade	08/17/23
Resignation	Hedrick, Zachary	Prob	Instructional Assistant II	Earl Legette	07/14/23
Resignation	Mulato, Mercedes	Prob	Clerk	Lichen	07/28/23
Resignation	Ng, Nessa	Perm	Child Development Assist-SA	Del Dayo	08/25/23
Resignation	Oslin, Cari	Perm	Campus Monitor	Del Campo	08/18/23
Resignation	Saifi, Diba	Perm	Sch/Com Interv Spec I	Katherine Johnson	08/13/23
Resignation	Schneider, Brittany	Prob	School Playground Rec Aide	Carmichael	08/16/23
Resignation	Silva, Samantha	Prob	Clerk	Howe Avenue	08/02/23
Resignation	St. Mary, Coenita	Perm	Parent/Family Spprt Amb	Superintendents Office	07/23/23
Resignation	Thayer, Amanda	Prob	Nutrition Services Worker I	Mariposa	08/15/23
Resignation	Torres Salas, Maria	Perm	Inst Asst/Bil-Spanish	Woodside	08/07/23
Resignation	Underly, Emilee	Perm	Health Assistant	Early Childhood Education	08/04/23
Retirement	Ellaiboudi, Amani	Perm	Account Clerk II	Fiscal Services	08/06/23
Retirement	Maio, Cheryl	Perm	Admin Assistant I (Conf)	Human Resources	07/31/23
Dismissal	CL-572	Perm	Bus Driver	Transportation	09/13/23
Suspension	CL-570	Perm	Nutrition Services Worker I	Nutrition Services	09/13/23
Suspension	CL-573	Perm	Technology Specialist	Technology Services	09/13/23

**4. JOB DESCRIPTION / SALARY RANGE CHANGE**

**CLASSIFIED**

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
School Playground Recreation Aide	Unrep	Update	10	N/A	09/13/23

\*change to work calendar



## JOB DESCRIPTION

**Position Code:** 760  
**Classified Group:** Unrepresented  
**Salary Range:** 10  
**Work Calendar:** 46 & 47  
Page 1 of 3

**POSITION TITLE:** School Playground Recreation Aide

**DEFINITION:** Under supervision, provides for and assures a safe, clean, and secure environment for students involved in the school lunch and playground programs; organizes and oversees recreational and playground activities. *Assist site with improving safety, security, supervision, relationships, and connection.*

**DIRECTLY RESPONSIBLE TO:** School Site Administrator

**SUPERVISION OVER:** N/A

**DISTINGUISHING CHARACTERISTICS:**

*The focus and purpose of this position is to:*

1. *Improve safety, security, supervision, relationships, and connections with priority student groups.*
2. *Reduce incidents of fighting, bullying, racism, harassment, drug use, and discrimination on campus.*
3. *Increase inclusion, belonging, and wellbeing of students and staff on school campuses.*

**DUTIES AND RESPONSIBILITIES:** (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities which may be found in positions within this classification.)

1. Coordinates and conducts lunch time and before-and-after school recreational activities.
2. Supervises students in the cafeterias, playgrounds, restrooms, hallways, and other areas where students gather at lunch or during playground time.
3. Monitors student behavior in assigned areas to ensure compliance with school rules and procedures.
4. Monitors and reports the presence of unauthorized persons or activities on school grounds to appropriate school authority.
5. Helps students resolve minor conflicts on the playground.
6. Enforces the school reward/consequence system for students.
7. Proactively intervenes when needed to reduce student misconduct.
8. Observes the necessary precautions to secure the safety of students.
9. Organizes and directs a variety of competitive and non-competitive playground activities.
10. Ensures that only the assigned school areas are used for play or sports activities and that only appropriate equipment, games, and toys are used in these areas.
11. Issues, receives, and maintains recreation equipment and supplies and collects any equipment left on the playground.
12. Monitors student passes to ensure that students are in appropriate areas.
13. Assembles students promptly for class when the bell rings.
14. Helps students in the cafeterias.
15. Helps coordinate children moving from one table to another in cafeterias and excuses students from tables.
16. Performs related work as required.

**QUALIFICATIONS:**

Education and Experience:

Any combination of training, education, and experience working with groups of children which demonstrates potential ability to perform the duties of the position; recreation experience desirable.

Knowledge, Skills, and Abilities:

- Knowledge of correct English usage, spelling, grammar, and punctuation.
- Knowledge of basic recreational activities.
- Ability to communicate effectively both verbally and in writing with administrators, staff, students, and the community.
- Ability to work effectively with all levels of staff, students, and the public.
- Ability to effectively supervise students.
- Ability to understand and follow verbal and written instructions.
- Ability to work independently, with minimum direction, and make minor decisions within the framework of established guidelines.
- Ability to remain calm in stressful situations.
- Ability to understand and maintain confidentiality.
- Ability to maintain consistent, punctual, and regular attendance.

**WORKING CONDITIONS:**

Work Environment:

- Indoor and outdoor school environment.
- *Significant distractions.*
- *Exposure to seasonal hot and cold weather.*
- Continuous contact with students and staff.

Typical Physical Characteristics: (with or without the use of aids; consideration will be given to reasonable accommodation).

- *Mobility and stamina to walk for a major portion of the work shift.*
- Inspect documents and other written materials with fine print.
- Communicate to exchange information in person, in small groups, and/or the telephone.
- Utilize playground equipment requiring repetitive hand movement and fine coordination.
- Move about school and facilities to conduct work, including walking, bending, kneeling, crouching, twisting/turning, and remaining stationary for long periods of time.

Hazards:

- Outdoor weather conditions.
- Seasonable hot/cold temperatures.
- Exposure to and contact with blood and other bodily fluids.

Other Conditions

School Playground/Recreation Aides are part time playground workers and, as of January 1, 2018, are part of Classified Service as defined in California Education Code 45103. The purpose of their employment is to supervise students on the playground and during lunchtime.

School Playground Recreation Aide

Page 3 of 3

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 09/13/1988

Revised: 05/22/2001

Revised: 11/01/2017

Revised: TBD

APPROVED:   
Jennifer Stahlheber

## Purchasing Contracts Report

The following reports are submitted for board approval/ratification:

	Inc	Page #
Purchase Orders & Service Agreements	✓	1
Change Orders	✓	2
Construction & Public Works Bids	NA	
Piggyback Contracts	NA	
Zero Dollar Contract	NA	
Bids/RFPs	NA	
Other	NA	
ERRATA	NA	

**Purchasing Contracts Board Report**  
**Purchase Orders, Service Agreements, and Contracts**

August 9, 2023 - August 29, 2023

PO#	Date	Vendor Name	Description	Amount \$	Site/ Department
BPO24-01209	8/9/2023	CA DEPT. OF JUSTICE	FINGERPRINTING SERVICES	\$ 172,500.00	220 - HUMAN RESOURCES
BPO24-01211	8/9/2023	CINTAS	AED MAINTENANCE	\$ 118,893.00	233 - RISK MANAGEMENT
BPO24-01246	8/9/2023	DAYLIGHT FOODS	FRESH PRODUCE	\$ 147,435.63	213 - NUTRITION SERVICES
PO24-00781	8/9/2023	EDMENTUM	APEX LEARNING COURSES	\$ 241,150.00	457 - SUNRISE TECH
PO24-00806	8/9/2023	ILLUMINATE EDUCATION	SOFTWARE LICENSE	\$ 275,659.50	106 - STUDENT SUPPORT SERVICES
TBD	8/16/2023	UNITED COLLEGE ACTION NETWORK	COLLEGE AND CAREER PREP, ADVISING AND MENTORING PROGRAM	\$ 150,000.00	505 - EQUITY
TBD	8/9/2023	SACRAMENTO AREA YOUTH SPEAKS (SAYS)	LITERACY AND STUDENT ENGAGEMENT SUPPLEMENTAL SERVICES	\$ 190,000.00	505 - EQUITY
TBD	8/21/2023	CA FIREFIGHTER JOINT APPRENTICESHIP COMMITTEE	FIREFIGHTER APPRENTICESHIP	\$ 1,111,091.00	415 - CTE
TBD	8/21/2023	EXCEL INTERPRETING	INTERPRETING SERVICES	\$ 140,000.00	412 - ENGLISH LANGUAGE LEARNERS
TBD	8/21/2023	PROJECT OPTIMISM	MENTORING AND COACHING TARGETING AT RISK STUDENTS	\$ 522,000.00	505 - EQUITY
TBD	8/21/2023	UNITED COLLEGE ACTION NETWORK (GEMS)	GIRLS MENTIONG AND SUPPORT PROGRAM	\$ 250,000.00	505 - EQUITY
TBD	8/9/2023	CCHAT CENTER	SPECIAL EDUCATION INSTRUCTION	\$ 209,170.00	101 - SPECIAL EDUCATION
TBD	8/9/2023	GATES OF LEARNING CENTER	SPECIAL EDUCATION INSTRUCTION	\$ 246,850.00	101 - SPECIAL EDUCATION
TBD	8/9/2023	CAPITOL SPEECH AND REHABILITATION	SPEECH AND LANGUAGE THERAPY SERVICES	\$ 131,400.00	101 - SPECIAL EDUCATION
TBD	8/9/2023	MAXIM HEALTHCARE STAFFING SERVICES	LICENSED NURSE SERVICES	\$ 2,680,686.00	101 - SPECIAL EDUCATION
TBD	8/9/2023	JABBERGYM	SPEECH, LANGUAGE AND PHYSICAL THERAPY	\$ 1,769,002.00	101 - SPECIAL EDUCATION
TBD	8/9/2023	POINT QUEST EDUCATION INC - DEPOT PARK	LANGUAGE AND SPEECH THERAPY	\$ 250,000.00	101 - SPECIAL EDUCATION
TBD	8/9/2023	POINT QUEST EDUCATION INC - EDH	LANGUAGE AND SPEECH THERAPY	\$ 682,000.00	101 - SPECIAL EDUCATION
TBD	8/9/2023	POINT QUEST EDUCATION INC - PEDS	LANGUAGE, SPEECH AND OCCUPATIONAL THERAPY	\$ 2,356,969.00	101 - SPECIAL EDUCATION
TBD	8/9/2023	GATES OF LEARNING CENTER	INDEPENDENT STUDY AND HOMESCHOOL PROGRAM FOR FOSTER YOUTH	\$ 42,730.75	102 - FOSTER YOUTH



Purchasing Contracts Board Report  
Change Orders/Amendments

August 9, 2023 - August 29, 2023

**Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	

**Service Agreement Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	
							\$ -	

**Other Contract Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
205309 VR24-01627	8/24/2023	RMA Group	Additional off-site inspections on beams & shade structure for Arcade New Construction project 001-9512-P1	\$ 52,763.50	\$ 228,170.00	\$ 4,292.50	\$ 285,226.00	216 - Facilities
306669 VR24-01314	8/24/2023	Campbell Keller	Additional furniture for Del Campo Full Site Furniture Replacement	\$ 2,720,919.14	\$ 10,861.43	\$ 60,523.17	\$ 2,792,303.74	216 - Facilities
308385 VR24-01445	8/28/2023	Terracon Consultants, Inc	Additional special inspections for LeGette MOD project 127-9495-P1	\$ 108,970.00		\$ 151,540.00	\$ 260,510.00	216 - Facilities

**Lease Amendments/Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	

**General Contract Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-3  
**MEETING DATE:** 09/12/2023

**APPROVED:**

Jennifer Stahlheber

## **Business and Financial Report**

The following reports are submitted for board approval/ratification:

	Inc	Page #
Easements/Leases		
Notices of Completion	✓	1
Quarterly Investment Report		
Warrants & Payroll		
Budget Revisions		
E-Rate		
ERRATA		

## **Notices of Completion - Board of Education**

CONTRACTOR	PROJECT	DATE OF ACCEPTANCE	DATE RECORDED
Alessandro Electric, Inc.	PO#306299 Provide all labor, materials, equipment, tools, transportation and incidentals for the Technology Infrastructure upgrade at Gold River Discovery Center, 2200 Roaring Camp Drive, Gold River, CA 95670, located in the San Juan Unified School District. Vendor: Alessandro Electric, Inc.	8/2/2023	8/8/2023

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-5

**MEETING DATE:** 09/12/2023

**SUBJECT:** Surplus Property

**CHECK ONE:**

- For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Business Support Services

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

**RATIONALE/BACKGROUND:**

The Governing Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district. The superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with board policy and the requirements or state law.

The superintendent or designee shall identify to the board all items not needed by the district together with their estimated value and a recommended disposition.

**ATTACHMENT(S):**

A: List of Surplus Property

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 09/05/2023

**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A

Additional Budget: \$ \_\_\_\_\_ N/A

Funding Source: \_\_\_\_\_ N/A

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only  Ongoing

**LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ N/A Focus: \_\_\_\_\_ N/A

Action: \_\_\_\_\_ N/A

Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:** Jennifer Stahlheber, Chief Financial Officer



**APPROVED BY:** Melissa Bassanelli, Superintendent of Schools



9/12/2023

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Choices	HP	DesignJet T520	Wide Format Printer	CN65J7M0CK / 20170133	eWaste
Coyle	Samsung		2 - 75" Smart TV		eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	1002346	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10018100	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10023247	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10016694	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10020445	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10018102	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10023914	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10023244	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10022440	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10018104	eWaste
Educational SvS - MTSS	HP	ProBook	Laptop	10023974	eWaste
Educational SvS - MTSS	HP		Chromebook	20212830	eWaste
Educational SvS - MTSS			Box of Power Cords		eWaste
Educational SvS - MTSS			USB Keyboard		eWaste
Encina	HP	LaserJet 500 M551	Color Printer	CNCCG230F9	eWaste
Encina	HP	LaserJet CP 3525n	Printer	CNCC9BD00Q	eWaste
Encina	Kyocera	ECOSYS M6535	Printer	E52FA03B2PCK00	eWaste
Encina Adult Center	Kyocera	4501i	Copiers	L8R4722064	eWaste
Encina Adult Center	Kyocera	4500i	Copiers	NWQZY02465	eWaste
Encina Adult Center	Copystar	CS4500i	Copiers	NHK1700163	eWaste
Green Oaks		Brother	Fax Machine	U61588B0F283724	eWaste
Lichen	Apple		iPad	20173044	eWaste
Lichen	Apple		iPad	20173035	eWaste
Lichen	Apple		iPad	20173042	eWaste
Lichen	Apple		iPad	20173031	eWaste
Lichen	Apple		iPad	20173043	eWaste
Lichen	Apple		iPad	20173046	eWaste
Lichen	Apple		iPad	20173047	eWaste
Lichen	Apple		iPad	20173040	eWaste
Lichen	Apple		3 - iPads		eWaste
Louis Pasteur	HP	Elite Desktop	Computer & Monitor		eWaste
Mira Loma	Acer		Chromebook	NXEF2AA002515038C87600, 10011665	eWaste
Mira Loma	Acer		Chromebook	NXEF2AA00251413FC27600, 10011295	eWaste
Mira Loma	HP	11G5EE	Chromebook	5CD81094PT, 20205862	eWaste
Mira Loma	HP	11G5EE	Chromebook	5CD7153X45, 20215980	eWaste
Mira Loma	HP	11G5EE	Chromebook	5CD80875X0, 29213332	eWaste
Mira Loma	HP	11G5EE	Chromebook	5CD7155R0Z, 20211369	eWaste
Mira Loma	HP	11G5EE	Chromebook	20212489	eWaste
Mira Loma	HP	11G5EE	Chromebook	5CD716711S, 20217099	eWaste
Mira Loma	HP	11G5EE	Chromebook	5CD8108Z04, 20206524	eWaste
Mira Loma	HP	11G5EE	Chromebook	5CD7180W9B, 20220943	eWaste
Mira Loma	HP	11G5EE	Chromebook	5CD73703ND, 20214901	eWaste
Mira Loma	HP	11G5EE	Chromebook	5CD71664CX, 20193124	eWaste
Mira Loma	HP	11G7EE	Chromebook	5CD924DQM, 20209752	eWaste
Mira Loma	HP	11G8EE	Chromebook	5CD014COTW, 20226331	eWaste
Mira Loma	HP	11G8EE	Chromebook	5CD0169VW2, 20229382	eWaste

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

<b>Location/Site</b>	<b>Make</b>	<b>Model</b>	<b>Description</b>	<b>Fixed Asset / Serial #</b>	<b>Disposition</b>
Orangetale	Toshiba		23" TV	BAC365021099	eWaste
Orangetale	HP	LaserJet M551	Color Printer	CNDCG8D1Hz	eWaste
Sunrise Adult Center	TaKalfa	6500i	Copier	N4U1800607	eWaste
Trajan	ELMO	TT-02s	Document Camera	10527	eWaste
Trajan	ELMO	TT-02s	Document Camera	10534	eWaste
Trajan	ELMO	TT-02s	Document Camera	10532	eWaste
Trajan	ELMO	TT-02s	Document Camera	10504	eWaste
Trajan	HP	BOISB-0504-00	Printer	CNBC82V10R	eWaste
Trajan	Sharp		TV	LC-70LE660U	eWaste
Trajan			Renaissance Learning Charge Chart		eWaste
Woodside	Sanyo		TV	V6420209976513	eWaste
Woodside	Sanyo		TV	82979882	eWaste
Woodside	HP		Printer	CNBGG12471	eWaste
Woodside	Apple		iPad cart	20177824	eWaste
Woodside	NEC		Projector	20175829	eWaste
Woodside	Sanyo		2 - TVs		eWaste

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM: G-6**

**MEETING DATE: 09/12/2023**

**SUBJECT:** Gann Appropriation Limits for 2022-2023 and 2023-2024

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board adopt Resolution No. 4096, approving Gann Appropriation Limits for 2022-2023 and 2023-2024.

**RATIONALE/BACKGROUND:**

This limit on government spending, which became known as Gann Appropriation Limits or simply Gann Limits, applies not only to the state of California but also to cities, counties, special districts, as well as to school districts and county offices of education (ref. Article XIII B of the State Constitution).

The base year for Gann Limit calculations was 1978-1979, the fiscal year before Proposition 4 was enacted. In each year since, a school agency's Gann Limit is increased for both inflation and population. Inflation for these purposes is currently the annual percentage change in California per capita personal income. For school agencies, change in ADA is used as a measurement of the change in population.

School agencies are required to perform Gann Limit calculations by the State Constitution.

In accordance with Education Code Section 42132, the board is required to adopt its Gann Appropriation Limits each year and send it to the Sacramento County Office of Education. As of June 30, 2022, the district is in compliance with its Gann Limit.

**ATTACHMENT(S):**

- A: Resolution No. 4096 Gann Appropriation Limits for 2022-2023 and 2023-2024  
B: Form GANN

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 09/05/2023

**FINANCIAL DATA:**

The Gann Limit calculations are presented below:

	GANN Limit	Appropriations subject to limit
2022-2023	\$296,797,600.70	\$296,797,600.70
2023-2024	\$310,657,360.08	

**FISCAL IMPACT:**Current Budget: \$ N/AAdditional Budget: \$ N/AFunding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  Ongoing **LCAP/STRATEGIC PLAN:**Goal: N/A Focus: N/AAction: N/AStrategic Plan: N/A**PREPARED BY:**

Jennifer Stahlheber, Chief Financial Officer

**APPROVED BY:**

Melissa Bassanelli, Superintendent of Schools



**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**Resolution No. 4096**

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

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

WHEREAS, the district must establish a revised Gann Limit for the 2022-2023 fiscal year and a projected Gann Limit for the 2023-2024 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law.

NOW, THEREFORE, BE IT RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2022-2023 and 2023-2024 fiscal years are made in accordance with applicable constitutional and statutory law; and,

BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2022-2023 and 2023-2024 fiscal years do not exceed the limitations imposed by Proposition 4; and,

BE IT FURTHER RESOLVED that the superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

APPROVED, PASSED, AND ADOPTED by the Governing Board of the San Juan Unified School District this 12<sup>th</sup> day of September, 2023, by the following vote:

AYES: \_\_\_\_\_

Zima Creason, President

NOES: \_\_\_\_\_

Pam Costa, Vice President

ABSTAIN: \_\_\_\_\_

Saul Hernandez, Clerk

Ben Avey, Member

\_\_\_\_\_  
Melissa Bassanelli, Secretary

\_\_\_\_\_  
Paula Villescaz, Member

\_\_\_\_\_  
Tanya Kravchuk, Member

\_\_\_\_\_  
Vacant, Member

Board of Education  
San Juan Unified School District  
Sacramento County, California

San Juan Unified  
Sacramento County

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

34 67447 000000  
Form GANN  
D8AS6XCUZG(2022-23)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	270,127,678.86		270,127,678.86			296,797,600.70
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	34,181.93		34,181.93			34,921.46
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)						
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
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)						
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	34,711.40		34,711.40	34,754.82		34,754.82
1. Total K-12 ADA (Form A, Line A6)	210.06		210.06	245.00		245.00
2. Total Charter Schools ADA (Form A, Line C9)			34,921.46			34,999.82
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)						
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	823,536.14		823,536.14	815,739.00		815,739.00
1. Homeowners' Exemption (Object 8021)	12.76		12.76	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	108,440,060.98		108,440,060.98	109,027,532.00		109,027,532.00
4. Secured Roll Taxes (Object 8041)	3,628,960.10		3,628,960.10	3,629,664.00		3,629,664.00
5. Unsecured Roll Taxes (Object 8042)	1,003,090.09		1,003,090.09	1,107,051.00		1,107,051.00
6. Prior Years' Taxes (Object 8043)	3,584,980.75		3,584,980.75	4,428,716.00		4,428,716.00
7. Supplemental Taxes (Object 8044)	17,578,032.09		17,578,032.09	17,240,222.00		17,240,222.00
8. Ed. Rev. Augmentation Fund (ERAFF) (Object 8045)						

	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)	33,882.18		33,882.18	23,000.00		23,000.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	270,550.50		270,550.50	200,853.00		200,853.00
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)	135,363,105.59	0.00	135,363,105.59	136,472,777.00	0.00	136,472,777.00
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)	135,363,105.59	0.00	135,363,105.59	136,472,777.00	0.00	136,472,777.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,733,389.04			4,427,604.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	15,852,237.39		15,852,237.39	17,384,376.00		17,384,376.00
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)	15,852,237.39	0.00	20,585,626.43	17,384,376.00	0.00	21,811,980.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	325,947,948.00		325,947,948.00	350,606,148.00		350,606,148.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,631,762.00		1,631,762.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	327,579,710.00	0.00	327,579,710.00	350,606,148.00	0.00	350,606,148.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	703,634,684.84		703,634,684.84	666,188,934.00		666,188,934.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	6,517,430.31		6,517,430.31	10,000.00		10,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<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)			270,127,678.86			296,797,600.70
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0216			1.0022
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			296,797,600.70			310,657,360.08
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>			135,363,105.59			136,472,777.00
5. Local Revenues Excluding Interest (Line C18)			4,190,575.20			4,199,978.40
6. Preliminary State Aid Calculation			182,020,121.54			195,996,563.08
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)			182,020,121.54			195,996,563.08
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)						
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,967,252.71			4,990.69
7. Local Revenues in Proceeds of Taxes			138,330,358.30			136,477,767.69
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			179,052,868.82			195,991,572.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)						
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)			138,330,358.30			
9. Total Appropriations Subject to the Limit			179,052,868.82			
a. Local Revenues (Line D7b)			20,585,626.43			
b. State Subventions (Line D8)						
c. Less: Excluded Appropriations (Line C23)			296,797,600.70			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>			0.00			
<b>SUMMARY</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>11. Adjusted Appropriations Limit (Lines D4 plus D10)</b>			296,797,600.70			310,657,360.08
<b>12. Appropriations Subject to the Limit (Line D9d)</b>			296,797,600.70			

	2022-23 Calculations		2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*
** Please provide below an explanation for each entry in the adjustments column."					
Kristi Blandford			(916) 971-7268		
Gann Contact Person			Contact Phone Number		

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-1

**MEETING DATE:** 09/12/2023

**SUBJECT:** Antibias Education Grant Program

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Equity and Student Achievement

**ACTION REQUESTED:**

The superintendent is recommending that the board receive information on the content of the application for the Antibias Education Grant Program and approve the implementation of funds as defined by the grant.

**RATIONALE/BACKGROUND:**

The purpose of the Antibias Education Grant Program is to prevent, address, and eliminate racism and bias in all California public schools, and make all public schools inclusive and supportive of all people. This report will show how our application of this grant will support our efforts to improve and expand our ability to liaison between the school and the district offices for the purpose of removing barriers to belonging and being better stewards of the spaces we create for our students.

**ATTACHMENT(S):**

- A: Presentation
- B: Grant Application Submission
- C: Timeline
- D: Budget

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 09/05/2023

**FISCAL IMPACT:**

Current Budget: \$ 200,000

Additional Budget: \$ N/A

Funding Source: CDE Antibias Grant

**LCAP/STRATEGIC PLAN:**

Goal: 2.03.02, 2.03.04 to 2.03.07 Focus: NA

Action: N/A

Strategic Plan: N/A

**PREPARED BY:** Omar Field-Ridley, Director, Equity and Student Achievement

**APPROVED BY:** Debra Calvin, Ed.D., Associate Superintendent, Educational Services  
Melissa Bassanelli, Superintendent of Schools *MB* RC



# Antibias Education Grant



September 12, 2023

Presented by:

Debra Calvin, Ed.D., Associate Superintendent, Educational Services

Omar Field-Ridley, Director, Equity and Student Achievement

Robyn Caruso, MSW, Program Specialist, Grants and Special Projects



**Our Community  
of Belonging**

2

# Our Growing Need

- Since 2019-20, student perceptions of 'Safety' and 'School Culture and Sense of Belonging' have declined.
- There has been a significant increase in racial tensions and discrimination against marginalized student groups on some district campuses.
- Middle and high school listening sessions identified the need to address harmful language, discriminatory actions, homophobia, transphobia, racism, and bullying.
- Over the past 18-24 months, San Juan Unified has experienced many issues of bias, discrimination, and prejudice based on race, ethnicity, religion, gender, gender identity, sexual orientation, disability, immigration status, language and other actual or perceived characteristics.



## Rationale

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# What is Antibias?

- "Antibias" refers to efforts and strategies aimed at reducing or eliminating biases, prejudices, and discriminatory behaviors.
- Bias refers to the presence of unfair, discriminatory, or unequal treatment of individuals or groups based on characteristics such as race, gender, age, sexual orientation, disability, religion, and more.
- Antibias education will create more inclusive environments for all students.



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# Grant Application Overview

**Funding Agency:** The California Department of Education

**Requested Funding:** \$200,000

**Project Period:** September 2023 – March 2026

**Rationale:** This three-year grant is an initiative to empower educators and students to confront the hate, bigotry, and racism rising in communities across the state and nation.



## Proposal

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# Proposed Grant Actions

### Primary Components

- Increasing student voice
- Expanding identity clubs
- Improving critical incident data collection related to hate, bigotry, and racism
- Strengthening communication between sites and the district

### Expected Outcomes

- Expand the roles and responsibilities of site-based equity liaisons and identity club advisors
- Strengthen the identity club advisor network within sites and at the district level
- Streamline data collection regarding critical incidents, attendance, and the needs of the district's most marginalized students



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# Expanded Roles and Responsibilities

## Equity Liaison Team (EQLT)

**Site Based Equity Liasons will support the 8 Point Commitment by:**

- Participating on site-based equity teams
- Tracking and recording hate incidents
- Elevating site equity needs to the district
- Collaborating with site leadership, grade level, and department teams
- Administering surveys
- Participating in bi-monthly EQLT meetings

## Identity Club Advisor Team (ICAT)

**Site Based Identity Club Advisors will support the 8 Point Commitment by:**

- Creating safe spaces for students
- Empowering students to develop communication, leadership and self-advocacy skills through listening sessions and surveys
- Collaborating regularly with site Equity Liasons and the advisor network
- Improving the reach and impact of student voice in the system

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# Data Collection

- Climate surveys
- Staff and student listening sessions
- Equity Liaison & advisor observations
- Meeting attendance
- Track student participation in identity club meetings and events
- Site-specific needs
- Data will also be used to identify correlations with discipline, attendance, and academic data.



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# Grant Summary

## This Grant Is:

- Supportive of inclusive environments for all
- Voluntary opportunities for club advisors and site Equity Liaisons
- Aligned to the 8 Point Commitment
- Supporting lunch/after school clubs
- Expanding data collection
- Improving communication feedback loops between sites and the district

## This Grant is Not:

- Professional development
- Mandatory for staff
- Curriculum
- An interruption to instructional time



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## Antibias Education Grant Program

### Educator Excellence and Equity Division

The California Department of Education (CDE) invites local educational agencies (LEAs) to apply for an Antibias Education Grant to be used for purposes of preventing, addressing, and eliminating racism and bias in all California public schools, and making all public schools inclusive and supportive for all people. This grant will be used for training and resources to prevent and address bias or prejudice toward any group of people based on race, ethnicity, religion, gender, gender identity, sexual orientation, disability, immigration status, language, or any actual or perceived characteristic listed in Section 422.55 of the Penal Code. Emphasis shall be on preventing anti-Semitism and bias or prejudice toward groups, including, but not limited to, African Americans, Asian-Pacific Islanders, Latinos, and people who are lesbian, gay, bisexual, transgender, or questioning youth.

The Assembly Bill 181, Section 138, of the General Fund added \$10 million for a total of \$20 million to the Antibias Education Grant Program which was authorized in the Budget Act of 2021 with funding for the grant period through March 30, 2027. Please refer to the CDE Antibias Education Grant Program web page at <https://www.cde.ca.gov/pd/ps/antibiasgrant.asp> for the most up to date timeline. Funds available to each applicant are based on the content and quality of the submitted application and proposed activities. Professional development and curriculum under this paragraph shall use evidence-based strategies.

Applicant eligibility is limited to LEAs, defined as a school district, county office of education, or directly-funded charter school, within the State of California that serves students in transitional kindergarten through grade twelve. Community agencies, private schools, individual public schools, and state special schools are not eligible to apply for the Antibias Education Grant.

Consortiums of LEAs may apply, and each participating LEA in a consortium is eligible to apply for up to \$200,000. The maximum grant award for each consortium depends on the number of participating LEAs. The lead applicant will serve as the fiscal agent and be responsible for all grant deliverables. The lead applicant should:

- Submit one application on behalf of the consortium, and indicate in the Executive Summary all LEAs to be included in the consortium.
- Include one project budget for the consortium. (The budget narrative should clearly explain how funds will be spent among the consortium members.) No one consortium member may expend more than \$200,000.
- Provide any additional information related to the operations of the consortium in the Proposed Activities section of the online application.

For detailed information, please refer to the Request for Applications (RFA).

## Grant Award Amount and Duration

This application covers the grant period beginning September 2023. Funds are available for expenditure or encumbrance through the 2023-26 fiscal year. After an initial RFA and application process, the amount of \$5,842,767 remains available. Each award amount for the Antibias Education Grant Program shall be no less than \$75,000 and no more than \$200,000. An LEA that applies for funds shall, at a minimum, demonstrate a need for additional antibias education and training, and describe how the funds will be used. The CDE will fund successful grant applications at the level requested if the program application is well-justified, the proposed activities are realistic and well-supported, and sufficient funding exists. If successful applications exceed the funds available, the CDE will apportion the grant funds at its discretion.

Before completing this application, please review the Antibias Education Grant Program RFA. Please pay close attention to the Evaluation Rubric, as well as the Online Application Instructions, to ensure your responses align with the evaluation criteria.

## Instructions

**You must select the Save Responses button if you do not intend to complete the application in one session.** Once you select the **Save Responses** button, a page will appear that asks for your email address. You will receive an email with a unique URL (web address) for entrance back into the application. It is recommended that you copy the URL on the application page and save it in case you do not receive the confirmation email. This URL will allow you to return to your application.

**Do not use the Back button until you receive the unique URL.** Otherwise, responses will be cleared.

All fields in the application must be completed unless otherwise noted. You must adhere to character limits for each of the fields. Responses that exceed the character limits will not be captured by the system and will not be reviewed. You will be prompted to upload various documents at the end of the application. These files should be saved into a single zip file for uploading into the system as only one file can be uploaded per applicant.

**If** for a record of your responses, please select the **Print Responses** button. You must print your responses before you select **Submit**. You will not be able to access your responses after selecting **Submit**.

For questions regarding this grant, please contact the CDE Antibias Education Grant Program team by email at [antibiasgrants@cde.ca.gov](mailto:antibiasgrants@cde.ca.gov).

Submissions must be completed through this online application.

## Applicant Information

Project Director First Name: Omar  
Project Director Last Name: Field-Ridley  
Project Director Title: Director  
Project Director Office: Equity and Student Achievement  
Project Director Telephone Number: (999-999-9999) 916-979-8770  
Project Director Telephone Extension: (optional)  
Project Director Email Address: omar.field@sanjuan.edu

Omar
Field-Ridley
Director
Equity and Student Achievement
916-979-8770
omar.field@sanjuan.edu

### Applicant Address

Name of Entity Applying: San Juan Unified School District  
Applicant Street Address: 3738 Walnut Avenue  
Applicant City: Carmichael  
Applicant State: (XX) CA  
Applicant Zip Code: (99999) 95608

San Juan Unified School District
3738 Walnut Avenue
Carmichael
CA
95608

### Fiscal Agent Information (optional)

Fiscal Agent First Name: Deryn  
Fiscal Agent Last Name: Campbell  
Fiscal Agent Title: Associate Budget Analyst  
Fiscal Agent Telephone Number: (999-999-9999) 916-971-7219  
Fiscal Agent Telephone Extension: (optional)  
Fiscal Agent Email Address: deryn.campbell@sanjuan.edu

Deryn
Campbell
Associate Budget Analyst
916-971-7219
deryn.campbell@sanjuan.edu

### Requested Award Amount

Enter requested award amount: 200,000

200,000
---------

## Application Narrative

Please refer to the Evaluation Rubric provided in the Antibias Education Grant Program RFA to ensure that your responses align with the evaluation criteria.

## Executive Summary

**1. Provide an executive summary statement, containing the following. If the issue the LEA is addressing, 2. the theory of action, 3. an approximate number of educators and students to be affected by this work, 4. how the LEA plans to use these funds to help prevent, address, and eliminate racism and bias in all California public schools, and make all public schools inclusive and supportive for all people.**

(? of 1,000 character maximum)

San Juan Unified will address the recent increase of hate incidents on campus, the decline in positive school climate, barriers to inclusivity and opportunities for marginalized students to find community. The proposed theory of action prevents, identifies and addresses bias with the district by creating an inclusive, equitable school climate that fosters positive academic and social-emotional outcomes for students. As a large district, an estimated 11,000 SJUSD students and 400 educators will be impacted by this work. These funds will address the grant goals by enhancement of the roles of the Equity Liaison Team, a group of trained staff members who liaison between their schools and the Equity and Student Achievement Department, and the Identity Club Advisor Team, site-based educators who support and facilitate student identity clubs; both teams are two critical elements in the district's Bias Mitigation and Diversity Plan. Lessons learned will be shared with other LEAs.

**Which eligible activities are you proposing to accomplish over the course of the grant period (select all that apply)**

- Professional development on topics that address hate, bigotry, racism, or any form of bias or prejudice, including, but not limited to, design features of equitable learning environments, classroom management techniques, emotional wellness and self-regulation, and strategies designed to increase teachers' skills for mitigating bias, fostering caring developmental relationships, and practices and approaches when managing pupils in academic and disciplinary settings to support deep and engaged learning.
- Opportunities for teachers, administrators, pupils, other school staff, and members of the governing board or body of the LEA to review policies, practices, and procedures that can promote bias, such as referrals for discipline, special education, and course placement, and to update those policies, practices, and procedures to foster in pupils a sense of belonging and connection.
- The development (or updating) of a comprehensive bias mitigation or diversity plan based on the identified needs of the LEA using its data and tied to specific outcomes, such as increasing staff diversity or more racially proportionate pupil discipline referrals.
- Curriculum that is appropriate for pupils in kindergarten or any of grades one through twelve, inclusive of topics that address hate, bigotry, racism, or any form of bias or prejudice, promote self-love, self-acceptance, and pride in one's multiple identities, understanding of one's own and others' cultural histories and contributions, and empathy for and meaningful connections with others.
- Support of pupil-initiated and pupil-led efforts to combat hate, bigotry, racism, or any form of bias or prejudice, and to co-design new approaches to mitigate bias and foster a sense of belonging and connection, and to ensure that decisions, actions, and designs are informed by student voice, needs, and aspirations.
- Other (provide additional details)

**Provide additional details on activities you are proposing to accomplish over the course of the grant period: (? of 500 character maximum)**

The development of a network that can effectively support and partner with students and staff to combat hate, bigotry, racism, and other form of bias, prejudice, and marginalization.

- Race
- Ethnicity
- Religion
- Gender
- Gender Identity
- Sexual Orientation
- Disability
- Immigration Status
- Language
- Another actual or perceived characteristic (provide additional details)

**The LEA intends to emphasize preventing bias or prejudice toward which of the following:**  
*(select all that apply)*

- Groups/individuals facing Anti-Semitism
- African Americans
- Asian-Pacific Islanders
- Latinos
- People who are lesbian, gay, bisexual, transgender, or questioning youth
- Other (provide additional detail)

**Provide additional details: (? of 500 character maximum)**

Youth in foster care or who are unhoused; Students with special needs; English Language Learners

## Theory of Action

**articulate a theory of action which will support the goals of the grant to prevent, address, and eliminate bias in California public schools. The U.S. Department of Education defines a "theory of action" as "a well-specified conceptual framework that identifies key components of the proposed process, product, strategy, or practice (i.e., the active "ingredients" that are hypothesized to be critical to achieving the relevant outcomes) and describes the relationships among the key components and outcomes, theoretically and operationally." Include the following in the response: 1. what are the LEA's specific goals based on the need of the LEA and any problems identified to be addressed, 2. how will the LEA identify participants for the activities of this grant, 3. how will the LEA ensure active participation, 4. what are the outcomes expected by the LEA as a result of the grant activities. (? of 2,700 character maximum)**

For this grant project, the proposed theory of action is a comprehensive framework that prevents, identifies, and addresses bias within San Juan Unified School District (SJUSD). The overarching goal is to create an inclusive and equitable educational climate that fosters positive academic outcomes and social-emotional well-being for all students. While SJUSD has provided extensive antibias professional development to staff over the past several years, what is most needed now are proactive efforts on school campuses to improve climate, increase inclusivity and provide opportunities for students from marginalized groups to find community. This grant will allow SJUSD to expand its current practices into a more specific Bias Mitigation and Diversity Plan (BMDP) framework, which will help the district identify issues of bias as they are happening at school sites, allow for increased communication pathways between students, staff, and the district office, and enhance the data collection processes for incidents, as well as expand the role and responsibilities of site Equity Liaisons and site-based Identity Club Advisors. Over the 3-year grant period, the BMDP, and more specifically, the expanded roles of the Equity Liaisons and the Identity Club Advisors at school sites will be developed, implemented and evaluated. This will result in increased opportunities to prevent, identify, and address bias in SJUSD schools. Initial participants for the grant activities will be site-specific Equity Liaisons and site-specific Identity Club Advisors. These staff members will be compensated for the time spent on project activities that exceed their teacher contract hours; they will be responsible for sharing their progress monitoring data with the Equity Department and their site Principal. Expected outcomes include the following: development and implementation of the BMDP, expansion of the reach and responsibilities of SJUSD Equity Liaisons, strengthening the Identity Club Advisor network, and enhanced data regarding critical incidents, attendance and engagement, and the needs of the district's most marginalized students through club participation and listening sessions. All of these actions will help SJUSD to prevent, address and prevent bias on school campuses. Additionally, it is anticipated that these efforts will result in less bias incidents at school sites as well as an increase in positive school climate across SJUSD campuses. This project will function as a pilot that will enable SJUSD's Equity and Student Achievement Department to gather critical data regarding the school site and systemic impact of Equity Liaisons and Identity Club Advisors.

## Demonstrated Need

**I returning to the school site(s) that your LLA oversees, please describe the campus climate over the past 18–24 months related to bias or prejudice on the basis of any of the following: race, ethnicity, religion, gender, gender identity, sexual orientation, disability, immigration status, language, another actual or perceived characteristic. Responses should also address the following questions: Who are your most vulnerable students? What do you know about their experiences? What patterns of experiences and outcomes lead you to want to put resources, attention and care there? To what extent do your students experience a sense of belonging at school? What evidence of disengagement can you demonstrate and target? (? of 2,000 character maximum)**

The school climate on some of SJUSD's 64 school campuses is concerning. SJUSD annually conducts an anonymous, online school survey for students, staff and parents on school climate. Student perceptions of 'Safety' and 'School Culture and Sense of Belonging' on the District Climate Survey have declined since 2019-20. In the past few years, there has been a significant increase in racial tensions and discrimination against marginalized student groups on some district campuses. Last year 183 9th-12th graders participated in a listening session and one of the key climate issues identified was racism/harassment. Over the past 18-24 months, SJUSD has experienced many issues of bias, discrimination, and prejudice based on race, ethnicity, religion, gender, gender identity, sexual orientation, disability, immigration status, language and other actual/perceived characteristics; these incidents are not isolated to particular schools or areas of the district (district boundary covers 75 square miles). Some of the issues that have been elevated include the use of the N-word by both students and staff, discrimination toward transgender and gender non-conforming students, anti-LGBTQ+ statements submitted to the district office and school board based on the visibility of rainbow stickers and pride flags, racial tensions between Black/African American and Afghan students, bias and prejudice toward refugee students, anti-Semitic symbols painted on campuses, and misgendering and deadnaming of students by staff. There has been a significant increase in these incidents in the past few years. Students have shared that they are unsure of how to report these incidents and even which school staff they should tell. They often remain silent due to fear of retaliation from a staff member. SJUSD is actively working on creating an anonymous reporting system for schools to gather more information about what kinds of bias, discrimination, and prejudice students are experiencing.

## Past Antibias Efforts

**How will the LEA expand on existing work to advance diversity, equity, inclusion, and belonging? What, if any, antibias work has the LEA wanted to initiate, but was unable to initiate or complete?**

(? of 2,000 character maximum)

SJUSD is actively engaged in antibias work to help ensure all students feel safe on campus and have access to an equitable education. In 2020, SJUSD adopted an 8 Point Commitment to Educational Justice with a focus on improving school culture by integrating anti-racist/anti-bias instruction into the curriculum and systematizing site/department level conversations around equitable practices and antibias actions. All district leadership (250 staff) have attended extensive antibias training in the last several years; training is available to sites/staff upon request. SJUSD's Equity and Student Achievement Department (EQD) works with many community partners to help the district understand the unique needs of marginalized students, identify inequities at sites, and provide direct student support. SJUSD has conducted extensive student listening sessions to better understand the lived experience of students and the role of unconscious bias in staff decisions that impact students. EQD supports the creation of identity-based student clubs (i.e. Black Student Unions, GSAs and Latinx clubs) on campus to provide dedicated space for students to affirm their identities and find community. SJUSD also has district Equity Liaisons who provide professional development and help address identity issues at school sites. Despite these efforts, SJUSD has not yet been able to establish the Equity Liaison and Identity Club Advisor teams for a larger, more aligned purpose. SJUSD plans to expand its equity work by redefining and expanding the Equity Liaison Team, increasing the efficacy of identity clubs, fostering new partnerships, deepening its connection with CSUS to offer a Racial Social Justice Institute, embedding the social justice standards into curriculum, expanding professional development through the EEBG Grant, and seizing opportunities to elevate student voice, while further developing an 'Equity in Action' dashboard to provide a summary of what's happening at schools.

## Proposed Activities

**articulate the LEA's proposed activities regarding how they will address the goals of the Antibias Education Grant Program. Explain how funds will be used for training and resources to prevent and address bias or prejudice toward any group of people based on race, ethnicity, religion, gender, gender identity, sexual orientation, disability, immigration status, language, or any actual or perceived characteristic.**  
*(? of 2,500 character maximum)*

Because SJUSD provides extensive antibias professional development to staff annually, the district will address the goals of this grant by enhancing the roles of its Equity Liaison Team (EQLT), a group of trained staff members who are the liaisons between their schools and the Equity and Student Achievement Department (EQD), and the Identity Club Advisor Team (ICAT), site-based educators who support the development of and facilitate student identity/affinity clubs; these teams represent two critical elements in the district's Bias Mitigation and Diversity Plan. Using focus group and survey data as well as educational partner input, the EQD has developed a new framework outlining an expanded role for Equity Liaisons to support the district's 8 Point Commitment to Educational Justice. Expanded Equity Liaison responsibilities include: participation on site based Equity Teams; tracking and recording hate incidents at their school site; elevating site equity needs to the EQLT and the district; providing equity updates at site staff meetings; collaborating with site leadership, departments/sites on moving collectively identified equity work forward; tracking and recording hate incidents at their sites; managing and sharing site-based data; recruiting for workshops and events; administering surveys; participating in bi-monthly EQLT meetings; collaborating with grade level and department teams; further development of the EQD data accrual system and dashboard which will record incidents of bias, prejudice, bigotry, and racism with accurate, succinct, low-inference descriptors, and while also providing documentation of listening circles, training and proactive actions. Through an iterative model of support and training, ICAT members will work with students at their sites to build community and positive identity by creating brave, psychologically safe spaces. These club advisors will empower students by facilitating the development of communication, leadership and self-advocacy skills. The ICAT members will collaborate regularly with the Equity Liaisons. Expected outcomes from the proposed activities include significant improvements in the district's communicative acuity and its efforts to mitigate bias, prejudice, bigotry, and racism, expansion of feedback loops, improvement in the reach and impact of student voice in the system, increased access and better understanding of the equity challenges at school sites, and empowerment of students in identity clubs.

**DESCRIBE HOW THE APPLICANT WILL LEVERAGE CURRENT RESEARCH AND WORK RELATED TO HOW TEACHERS, ADMINISTRATORS, PUPILS, OTHER SCHOOL STAFF, AND MEMBERS OF THE GOVERNING BOARD OR BODY OF THE LEA MAY BEST IMPLEMENT ANTIBIAS EDUCATION. IF THE LEA PROPOSES TO IMPLEMENT PROFESSIONAL DEVELOPMENT AND/OR CURRICULUM, DETAIL WHICH EVIDENCE-BASED STRATEGIES WILL BE UTILIZED.**  
*(? of 2,500 character maximum)*

A primary driver for equity work in SJUSD is the pernicious effect that racism, bigotry, and hate speech have on students from marginalized communities. In 2021-2022, GLSEN research showed that 83% to 97% of LGBTQ+ students were harassed, assaulted, and 'made to feel less than,' while CDC research showed that nearly half of all Asian, Black, multiracial, and Hispanic U.S. high school students reported experiencing numerous forms of racism. Data further showed that students subjected to racist acts feel disconnected, unsafe, and unable to focus in school. The SJUSD 8 Point Commitment to Educational Justice is the district created framework to support efforts to counter these and other abhorrent data points through actions that include but are not limited to the current focused approach to professional development on: counteracting bias; engaging difficult conversations; providing signature book studies and speakers; crafting and delivering site-specific professional development (PD); and providing access to equity content and learning opportunities from Bright Morning, Arbinger and Epoch, three highly reputable equity focused organizations that SJUSD partners with. By leveraging this iterative and ongoing approach to PD as well as the research sources listed below, the Equity Liaisons and Identity Club Advisors will be supported in their efforts to move professional development, training, and support to action as educational practitioners, student mentors, and stewards of the San Juan Unified 8 Point Commitment to Educational Justice and Bias Mitigation Diversity Plan. Research from the following will be leveraged for this work: Linda Darling-Hammond and her expertise in the field of building inclusive and affirming identity safe schools and spaces; Ruchika Tulshyan and the knowledge she has shared in a series of SJUSD staff workshops on creating inclusive environments; and, the American Psychological Association and their work that unequivocally shows that students who are supported in environments where adults see their identity as an asset to success at school learn better, like school better, feel a sense of belonging, and perform better than peers who do not feel connected. This project will also be guided by the Carnegie Foundation's Improvement Science training on the continuous improvement model, survey and focus group data from site and district teams and partnerships, and SJUSD's annual climate survey.

## Proposed Metrics

**DESCRIBE THE MEASURES, INCLUDING THE SPECIFIC SUBGROUP POPULATIONS, THE LEA WILL USE TO ASSESS THE IMPACT OF THE GRANT PROGRAM. INCLUDE WHAT METHODS THE LEA PLANS TO USE TO TRACK INCIDENTS OF BIASED OR PREJUDICED BEHAVIORS EXHIBITED BY STUDENTS AND/OR ADULTS. THIS MAY INCLUDE INNOVATIVE NEW PROCESSES THE LEA PLANS TO GENERATE AND INCORPORATE. WHAT CHANGED BEHAVIOR IN ADULTS AND YOUNG PEOPLE DO YOU WANT TO SEE? HOW WOULD YOU KNOW? (?OF 2,500 CHARACTER MAXIMUM)**

Overall, it is expected that this project will result in a positive increase in school climate for students and a decrease in incidents of bias and prejudice on SJUSD campuses. To assess the effectiveness of the grant project, SJUSD will utilize both quantitative and qualitative measures, as detailed in 5B. Data will be gathered from both staff and students, including the following student subgroup populations: African Americans, LGBTQIA+, Asian-Pacific Islanders, Jewish, Latinos, ELs, students with special needs, and youth in foster care or who are unhoused; the participating educators (administrators, teachers and staff); the participating students (all demographics with a focus on BIPOC students) and student clubs (i.e. BSU Clubs, Latinx Clubs, LGBTQIA+ Clubs, AAPI Clubs). These populations are the focus of data collection efforts because they will be engaged in the project activities and will be most impacted by them. Data from these groups will guide the Equity and Student Achievement Department in measuring the impact of grant activities on the development of SJUSD's Equity Liaison and Identity Club Advisor Team programs, their respective school sites and students that benefit from their newly expanded roles. It is expected that the development of these two teams will result in the following outcomes: a strengthening of our communicative acuity related to equity issues, expansion of district equity feedback loops, an increase in student voice (particularly among marginalized students), improvement of select baseline data from the district culture climate survey, and improved outcomes related to two elements of the district's 8 Point Commitment to Educational Justice. The Equity and Student Achievement Department staff will review data from the annual district climate survey to assess if the grant activities are moving the needle in regard to overall district climate. All incidents of bias and prejudice at school sites will be tracked on the Equity and Student Achievement data dashboard; this will be an online platform for district use and will identify whether the incident was student or staff initiated. Primary users of the dashboard will be Equity and Student Achievement Department staff, Equity Liaisons and Identity Club Advisors. Dashboard data will be reviewed, analyzed monthly and shared with district educational partners regularly.

**Describe the methods that will be used to collect the outcome data. (? of 1,500 character maximum)**

A mix of qualitative and quantitative evaluation methods, including surveys, interviews, focus groups, and observations, will be utilized to collect outcome data. Pre and post data will be gathered from students in the identity clubs via a combination of surveys, interviews and focus groups. This data will provide critical information regarding the effectiveness of identity clubs on campuses in impacting school climate. Listening sessions with the identified priority student groups will provide important data regarding SJUSD's success in meeting program outcomes. Data from the district's annual climate survey will be utilized to assess if school climate is improving for all students. The district climate survey is online and anonymous; most students complete it at school. SJUSD will also use Kick Up Software to measure improvement in areas of deficiency as determined by the culture climate survey and 5 Star Student Software to track student participation in identity club meetings and events, and measure the way they resonated with them. This data will also be used to identify correlations with discipline, attendance, and academic data. Proactive and responsive actions regarding efforts to address unconscious bias, racism, hate speech, and equity club development will also be documented in the Equity In Action dashboard. The effectiveness and impact of Equity Liaisons and Identity Club Advisor Teams will be examined through a PDSA approach.

SJUSD has the needed capacity to successfully implement and evaluate all proposed grant activities. As the 11th largest school district in California, SJUSD has considerable experience and expertise in successfully administering state, federal, and locally funded projects; program evaluation is a part of all of these grants. SJUSD's Assessment, Evaluation and Planning (AEP) Department oversees all aspects of data collection and analysis for the annual student, parent and staff climate surveys, the California Healthy Kids Survey and all attendance, chronic absentee and dropout data. All district and school level data are maintained in the district's data management system, Illuminate, and is available for review by teachers and administrators. Illuminate has built-in demographic filters that are automatically updated nightly. All reports within Illuminate are disaggregated by significant student subgroups at both the district and site level. All Antibias Education Grant project activities, including program evaluation, will be managed by the Equity and Student Achievement Director, who will also be responsible for analysis of all data collected in the new tracking dashboard. Additionally, the Equity Department Director will ensure that all site-based Equity Liaisons and Identity Club Advisors are sufficiently trained to objectively collect all data needed for the new Equity in Action dashboard.

**Describe the process the LEA will use to analyze and respond to the data collected to ensure optimal student and educator impact. (? of 1,500 character maximum)**

Over the last 3 years, the Carnegie Foundation has provided district office administrators with extensive, ongoing training in the field of improvement science, with a focus on how to effectively implement a Plan-Do-Study-Act continuous improvement model. This model is being used in the district and consists of the following elements: 1) planning: defining the objective, designing the project, identifying root causes, and planning how to collect data, 2) doing: carrying out the plan with a small group of EQI and ICAT members, and collecting data through student interviews, surveys, listening sessions, observations, focus groups, and team, department and division meetings, 3) studying: analyzing the data and 4) acting: using the analyzed data to make adjustments, scale up, and measuring the impact on our administrators, teachers, staff, and participating students of all demographics. This model supports continuous improvement in the system through a reflective process: reflection and response to the data, revisions to program implementation (as needed), monitoring of formative data and collection and review of post data for program evaluation. This process will be conducted annually, with progress monitoring checks during the year. Interim data will be used to refine grant activity strategies. Final grant outcome data will drive district programming and resource allocation decisions on best practices for creating safe and equitable learning environments for all students.

## Document Upload

**These files should be saved into a single zip file for uploading into the system as only one file can be uploaded per applicant. No additional information included in the zip file will be reviewed. The zip file size limit is 20MB.**

ref:0000000202:Q20

**Applicants are required to upload the following in a single zip file: 1. Antibias Grant Program Proposed Budget\*, 2. Project Timeline. The budget document must be in uploaded in an Excel spreadsheet format.**

\*Community of practice meetings will be convened virtually, with the exception of the initial meeting. LEAs should include funds in its proposed budget for travel to the first community of practice meeting. As the location of the first meeting has yet to be secured, LEAs should assume a flight will be needed for those traveling.

**Project Statement of Assurances**

**Please select the box below to declare:**

- I have reviewed the Antibias Education Grant Program Statement of Assurances and hereby certify that each of the requirements contained therein will be met.*

**Signature by Authorizing Official**

The authorizing official should type their name in the field, which will serve as a signature that certifies agreement with the statement below.

**I hereby certify that, to the best of my knowledge, the information in this application is correct and complete. I support the proposed project and commit my organization to completing all of the tasks and activities that are described in the application.**

Dr. Debra Calvin

**Print and Submit**

For a record of your responses, please select the **Print Responses** button below. You must print your responses before you select **Submit**. You will not be able to access your responses after selecting **Submit**.

Selecting **Print Responses** will open a separate window for printing options. Remember to return to this survey window to select **Submit**. **Your responses will not be submitted and will be lost if you close this survey window before selecting Submit.**

Once you select the **Submit** button, your survey responses will be sent to the CDE and you will be redirected to the CDE Antibias Education Grant Program web page. An email confirmation will be sent to the Project Director.

## SJUSD Anti Bias Education Grant Timeline 2023-2026

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# SJUSD Anti Bias Education Grant Timeline Year 1 (September 2023-May 2024)

Attachment C

Equity Liaison Team (EQLT) Development Year 1				
Completion Date	Project Activity	Responsible Party/Lead	Expected Goal Activity	How Effectiveness will be measured
Fall	Establish EQLT Calendar	Equity Dept	Create a calendar of EQLT meetings, check ins, focus group meetings, data analysis, EQL training, EQL Program analysis, etc.)	Data will be gathered from staff, students, student subgroup populations, identity clubs, and it will be measured against baseline data using a PDSA cycle for efficacy and impact through a mix of qualitative and quantitative data that comes from surveys, interviews, Likert scales, focus groups, and observations.
Fall	Develop EQLT Meeting Template	Equity Dept	Create a template that can be used by all EQL meeting attendees to document incidents to bring to the group, raise concerns, take notes, provide feedback, speak about work that they are engaged in at their sites, talk about identity group partnerships at their sites, talk about equity team development, and more.	Correlations between student participation in identity groups and attendance, behavior, and academic growth will be explored. Kick Up Software will be used to measure improvement in relation to our culture climate survey and 5 Star Student Software will help us track student participation in identity club meetings and events,
Fall	Recruit EQL for the pilot/prototype	Equity Dept	Build a team of 10 staff members to be EQL at their sites	and how much students appreciated those activities.
Fall	Meet with principals and EQL to explain their work and partnership with their EQL	Equity Dept	Build a team 10 administrators to actively support the work of their EQL at their sites	
Fall	Hold EQL Training	Equity Dept	EQL will understand their role, the why, requirements, how to build site partnerships and relationships, how to support a site, how to report incidents, how to support equity teams, data accrual and management, how to find and use resources	
Winter	EQLT Focus Group 1	Equity Dept	PDSA discussion: Identify what is working, what isn't, find potential root causes from the group and/or admins and teachers, make small changes, move to Winter/Spring PDSA cycle	
Spring	EQLT Focus Group 2	Equity Dept	PDSA discussion: Identify what is working, what isn't, find potential root causes from the group and/or admins and teachers, make small changes, move to Winter/Spring PDSA cycle	

Spring ▾	Recruit EQL for 2024-2025	Equity Dept ▾	Maintain Current Liaisons and add 5 new ones	
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Identity Club Advisor Team (ICAT) Development - Year 1				
Completion Date	Project Activity	Responsible Party/Lead	Expected Goal of Activity	How Effectiveness will be Measured
Fall ▾	Identify site based identity clubs and their advisors	Equity Dept ▾	Identify advisors to clubs supporting various student identities such as African American, LGBTQIA+, Asian-Pacific Islander, Jewish, Latino, ELL, Student with Special Needs.	A mix of qualitative and quantitative evaluation methods, including surveys, interviews, listening sessions and observations, will be utilized to collect data from advisors and students, which will provide important data regarding SJUSD's success in meeting program outcomes.
Fall ▾	Invite advisors to initial ICAT informational meeting	Equity Dept ▾	Establish their role within the ICAT and share expectations of the position	Pre and post data will be gathered from students in the identity clubs via a combination of surveys, interviews and focus groups. This data will provide critical information regarding the effectiveness of identity clubs on campuses in impacting school climate.
Fall ▾	Solicit commitment to join ICAT and establish master list of ICA's	Equity Dept ▾	Establish the official ICAT group of 20 ICA's for year 1. Create a list of our advisors for outreach	
Fall ▾	Training for ICAT members	Equity Dept ▾	Train ICAT members in building community, empowering student leaders, and conducting listening sessions with students to help collect data	
Fall ▾	ICAT Team Development: <ul style="list-style-type: none"> <li>• Develop shared agreements/vision</li> <li>• Determine frequency of meetings</li> <li>• Develop pre/post surveys</li> <li>• Develop data sharing protocols and feedback loops</li> </ul>	EQD & ICAT ▾	Co-create the most efficient communications pathways between the ICA's, the ICAT, and the Equity Department and the protocols in which to collect data from the advisors and the students they support.	
Winter ▾	Schedule collaboration opportunities with Equity Liaisons (EQL's) at their site	Site Club Ad... ▾	Enhance communication to the district through the ICAT and EQLT collaboration	
Winter ▾	Conduct pre-surveys	EQD & ICAT ▾	Establish the baseline needs of identity clubs and the issues students face on their campuses as related to bias/discrimination	
Spring ▾	Conduct listening sessions	Equity Dept ▾	Focused opportunity to hear directly from students in identity clubs	
Spring ▾	Conduct post-survey	EQD & ICAT ▾	Will help determine the impact and effectiveness of clubs and where we can make changes for the next cohort in ICAT	
Spring ▾	Recruit ICA's for 2024-2025	EQD & ICAT ▾	Maintain current ICAT members and add 18 more	

Data Collection System Development - Year 1				
Completion Date	Project Activity	Responsible Party	Expected Goal of Activity	How Effectiveness will be Measured
Winter ▾	EQLT Winter Data	Equity Dept ▾		
Spring ▾	EQLT Spring Data	Equity Dept ▾		
Spring ▾	ICAT Data	Equity Dept ▾		
Spring ▾	Internal District Incident Reporting Data (IRIS)	Equity Dept ▾		
Spring ▾	EQL site specific incidents	Equity Dept ▾		
Spring ▾	Listening Session Data	Equity Dept ▾		
Spring ▾	District Data	Equity Dept ▾		
These data collection opportunities will support the Bias Mitigation and Diversity Plan (BMDP) framework, which will help the district better identify issues of bias as they are happening at school sites, allow for increased communication pathways between students, staff, and the district office, and enhance data regarding critical incidents, attendance and engagement, and the needs of the district's most marginalized students through club participation and listening sessions. All of these actions will help SJUSD to prevent, address and prevent bias on school campuses. Additionally, it is anticipated that these efforts will result in less bias incidents at school sites as well as an increase in positive school climate across SJUSD campuses. This project will function as a pilot that will enable SJUSD's Equity and Student Achievement Department to gather critical data regarding the school site and systemic impact of Equity Liaisons and Identity Club Advisors.				

## SJUSD Anti Bias Education Grant Timeline Year 2 (August 2024-May 2025)

Equity Liaison Team (EQLT) Development Year 2				
Completion Date	Project Activity	Responsible Party/Lead	Expected Goal Activity	How Effectiveness will be measured
Fall ▾	Establish EQLT Calendar	Equity Dept ▾	Create a calendar of EQLT meetings, check ins, focus group meetings, data analysis, EQL training, EQL Program analysis, etc.)	Data will be gathered from staff, students, student subgroup populations, identity clubs, and it will be measured against baseline data using a PDSA cycle for efficacy and impact through a mix of qualitative and quantitative data that comes from surveys, interviews, Likert scales, focus groups, and observations. Correlations between student participation in identity groups and attendance, behavior, and academic growth will be explored. Kick Up Software will be used to measure improvement in relation to our culture climate survey and 5 Star Student Software will help us track student participation in identity club meetings and events, and how much students appreciated those activities.
Fall ▾	Maintain/Recruit EQL for the pilot/prototype	Equity Dept ▾	Build a team of 15 staff members to be EQL at their sites	
Fall ▾	Meet with principals and EQL to explain their work and partnership with their EQL	Equity Dept ▾	Build a team of 15 administrators to actively support the work of their EQL at their sites	
Fall ▾	Hold EQL Training and refresher	Equity Dept ▾	EQL will understand their role, the why, requirements, how to build site partnerships and relationships, how to support a site, how to report incidents, how to support equity teams, data accrual and management, how to find and use resources. Refresher trainings will occur in response to EQL requests or PDSA recognized needs.	
Winter ▾	EQLT Focus Group 1	Equity Dept ▾	PDSA discussion: Identify what is working, what isn't, find potential root causes from the group and/or admins and teachers, make small changes, move to Winter/Spring PDSA cycle	

Spring ▾	EQLT Focus Group 2	Equity Dept ▾	PDSA discussion: Identify what is working, what isn't, find potential root causes from the group and/or admins and teachers, make small changes, move to next year's PDSA cycle	
Spring ▾	Recruit EQL for 2025-2026	Equity Dept ▾	Maintain Current Liaisons and add 5-10 new ones	

Identity Club Advisor Team (ICAT) Development - Year 2				
Completion Date	Project Activity	Responsible Party/Lead	Expected Goal of Activity	How Effectiveness will be Measured
Fall ▾	Maintain/recruit identity clubs advisors	Equity Dept ▾	Identify advisors to clubs supporting various student identities such as African American, LGBTQIA+, Asian-Pacific Islander, Jewish, Latino, ELL, Student with Special Needs.	A mix of qualitative and quantitative evaluation methods, including surveys, interviews, listening sessions and observations, will be utilized to collect data from advisors and students, which will provide important data regarding SJUSD's success in meeting program outcomes.
Fall ▾	Invite advisors to initial ICAT informational meeting	Equity Dept ▾	Establish their role within the ICAT and share expectations of the position	
Fall ▾	Solicit commitment to join ICAT and establish master list of ICA's	Equity Dept ▾	Establish the official ICAT group of 38 ICA's for year 2. Create a list of our advisors for outreach	
Winter ▾	Training for ICAT members	Equity Dept ▾	Train ICAT members in building community, empowering student leaders, and conducting listening sessions with students to help collect data	
Winter ▾	ICAT Team Development: <ul style="list-style-type: none"> <li>• Develop shared agreements/vision</li> <li>• Determine frequency of meetings</li> <li>• Develop pre/post surveys</li> <li>• Develop data sharing protocols and feedback loops</li> </ul>	EQD & ICAT ▾	Co-create the most efficient communications pathways between the ICA's, the ICAT, and the Equity Department and the protocols in which to collect data from the advisors and the students they support.	Pre and post data will be gathered from students in the identity clubs via a combination of surveys, interviews and focus groups. This data will provide critical information regarding the effectiveness of identity clubs on campuses in impacting school climate.
Winter ▾	Conduct pre-surveys	EQD & ICAT ▾	Establish the baseline needs of identity clubs and the issues students face on their campuses as related to bias/discrimination	
Spring ▾	Conduct listening sessions	Equity Dept ▾	Focused opportunity to hear directly from students in identity clubs	
Spring ▾	Conduct post-survey	EQD & ICAT ▾	Will help determine the impact and effectiveness of clubs and where we can make changes for the next cohort in ICAT	

Fall	Schedule collaboration opportunities with Equity Liaisons (EQL's) at their site	Site Club ...	Enhance communication to the district through the ICAT and EQLT collaboration	
Spring	Recruit ICA's for 2025-2026	Equity Dept	Maintain current ICAT members and add 18 more	

## Data Collection System Development - Year 2

Completion Date	Project Activity	Responsible Party	Expected Goal of Activity	How Effectiveness will be Measured
Winter	EQLT Winter Data	Equity Dept		
Spring	EQLT Spring Data	Equity Dept		
Spring	ICAT Data	Equity Dept		
Spring	Internal District Incident Reporting Data (IRIS)	Equity Dept		
Spring	EQL site specific incidents	Equity Dept		
Spring	Listening Session Data	Equity Dept		
Spring	District Data	Equity Dept		

These data collection opportunities will support the Bias Mitigation and Diversity Plan (BMDP) framework, which will help the district better identify issues of bias as they are happening at school sites, allow for increased communication pathways between students, staff, and the district office, and enhance data regarding critical incidents, attendance and engagement, and the needs of the district's most marginalized students through club participation and listening sessions. All of these actions will help SJUSD to prevent, address and prevent bias on school campuses. Additionally, it is anticipated that these efforts will result in less bias incidents at school sites as well as an increase in positive school climate across SJUSD campuses. This project will function as a pilot that will enable SJUSD's Equity and Student Achievement Department to gather critical data regarding the school site and systemic impact of Equity Liaisons and Identity Club Advisors.

# SJUSD Anti Bias Education Grant Timeline Year 3 (August 2025-March 2026)

Attachment C

Equity Liaison Team (EQLT) Development Year 3				
Completion Date	Project Activity	Responsible Party/Lead	Expected Goal Activity	How Effectiveness will be measured
Fall	Establish EQLT Calendar	Equity Dept	Create a calendar of EQLT meetings, check ins, focus group meetings, data analysis, EQL training, EQL Program analysis, etc.)	Data will be gathered from staff, students, student subgroup populations, identity clubs, and it will be measured against baseline data using a PDSA cycle for efficacy and impact through a mix of qualitative and quantitative data that comes from surveys, interviews, Likert scales, focus groups, and observations. Correlations between student participation in identity groups and attendance, behavior, and academic growth will be explored. Kick Up Software will be used to measure improvement in relation to our culture climate survey and 5 Star Student Software will help us track student participation in identity club meetings and events, and how much students appreciated those activities.
Fall	Maintain/Recruit EQL for the pilot/prototype	Equity Dept	Build a team of 10 new staff members to be EQL at their sites. Maintain the team of 15 from years 1 and 2 of the grant.	
Fall	Meet with principals and EQL to explain their work and partnership with their EQL	Equity Dept	Build a team of 10 new administrators to actively support the work of their EQL at their sites. Maintain the team of 15 from years 1 and 2 of the grant	
Fall	Hold EQL Training and refresher	Equity Dept	EQL will understand their role, the why, requirements, how to build site partnerships and relationships, how to support a site, how to report incidents, how to support equity teams, data accrual and management, how to find and use resources. Refresher training will occur in response to EQL requests or PDSA recognized needs.	
Winter	EQLT Focus Group 1	Equity Dept	PDSA discussion: Identify what is working, what isn't, find potential root causes from the group and/or admins and teachers, make small changes, move to Winter/Spring PDSA cycle	
Spring	EQLT Focus Group 2	Equity Dept	PDSA discussion: Identify what is working, what isn't, find potential root causes from the group and/or admins and teachers, make small changes, move to next year's PDSA cycle	

Spring	Recruit EQL for 2025-2026	Equity Dept	Maintain Current Liaisons and add 5-10 new ones	
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Identity Club Advisor Team (ICAT) Development - Year 3				
Completion Date	Project Activity	Responsible Party/Lead	Expected Goal of Activity	How Effectiveness will be Measured
Fall	Maintain/recruit identity clubs advisors	Equity Dept	Identify advisors to clubs supporting various student identities such as African American, LGBTQIA+, Asian-Pacific Islander, Jewish, Latino, ELL, Student with Special Needs.	A mix of qualitative and quantitative evaluation methods, including surveys, interviews, listening sessions and observations, will be utilized to collect data from advisors and students, which will provide important data regarding SJUSD's success in meeting program outcomes.
Fall	Invite advisors to initial ICAT informational meeting	Equity Dept	Establish their role within the ICAT and share expectations of the position	
Fall	Solicit commitment to join ICAT and establish master list of ICA's	Equity Dept	Expand the ICAT to include 17 more ICA's for year 3, totaling 35 members on the ICAT	
Winter	Training for ICAT members	Equity Dept	Train ICAT members in building community, empowering student leaders, and conducting listening sessions with students to help collect data	
Winter	ICAT Team Development: <ul style="list-style-type: none"> <li>Develop shared agreements/vision</li> <li>Determine frequency of meetings</li> <li>Develop pre/post surveys</li> <li>Develop data sharing protocols and feedback loops</li> </ul>	EQD & ICAT	Co-create the most efficient communications pathways between the ICA's, the ICAT, and the Equity Department and the protocols in which to collect data from the advisors and the students they support.	Pre and post data will be gathered from students in the identity clubs via a combination of surveys, interviews and focus groups. This data will provide critical information regarding the effectiveness of identity clubs on campuses in impacting school climate.
Fall	Schedule collaboration opportunities with Equity Liaisons (EQL's) at their site	Site Club ...	Enhance communication to the district through the ICAT and EQLT collaboration	
Winter	Conduct pre-surveys	EQD & ICAT	Will establish the baseline needs of identity clubs and the issues students face on their campuses as related to bias/discrimination	
Spring	Conduct listening sessions	Equity Dept	Focused opportunity to hear directly from students in identity clubs	
Spring	Conduct post-survey	EQD & ICAT	Will help determine the impact and effectiveness of clubs and where we can make changes for the next cohort in ICAT	

Data Collection System Development - Year 3				
Completion Date	Project Activity	Responsible Party	Expected Goal of Activity	How Effectiveness will be Measured
Winter ▾	EQLT Winter Data	Equity Dept ▾		
Spring ▾	EQLT Spring Data	Equity Dept ▾		
Spring ▾	ICAT Data	Equity Dept ▾		
Spring ▾	Internal District Incident Reporting Data (IRIS)	Equity Dept ▾		
Spring ▾	EQL site specific incidents	Equity Dept ▾		
Spring ▾	Listening Session Data	Equity Dept ▾		
Spring ▾	District Data	Equity Dept ▾		
These data collection opportunities will support the Bias Mitigation and Diversity Plan (BMDP) framework, which will help the district better identify issues of bias as they are happening at school sites, allow for increased communication pathways between students, staff, and the district office, and enhance data regarding critical incidents, attendance and engagement, and the needs of the district's most marginalized students through club participation and listening sessions. All of these actions will help SJUSD to prevent, address and prevent bias on school campuses. Additionally, it is anticipated that these efforts will result in less bias incidents at school sites as well as an increase in positive school climate across SJUSD campuses. This project will function as a pilot that will enable SJUSD's Equity and Student Achievement Department to gather critical data regarding the school site and systemic impact of Equity Liaisons and Identity Club Advisors.				

**Local Educational Agency Information**

Antibias Education Grant Program

Educator Excellence and Equity Division

California Department of Education - April 2023

Local Educational Agency (LEA) Information:	Please type school information below:
Name of Entity Applying:	San Juan Unified School District
Project Director Name:	Omar Field-Ridley
Project Director Title:	Director, Equity & Student Achievement Department
Project Director Telephone:	916-979-8770
Project Director Email Address:	<a href="mailto:omar.field@sanjuan.edu">omar.field@sanjuan.edu</a>
Fiscal Agent Name:	Deryn Campbell
Fiscal Agent Telephone:	916-971-7219
Fiscal Agent Email Address:	<a href="mailto:deryn.campbell@sanjuan.edu">deryn.campbell@sanjuan.edu</a>
Total Award Amount Requested:	\$200,000

## Proposed Budget Summary

Antibias Education Grant Program

Educator Excellence and Equity Division

California Department of Education - April 2023

Each application must include this form to reflect expenditures during the grant period of July 1, 2023, through March 30, 2026.

Please note that although the grant period ends on March 30, 2027, LEAs may expend all Antibias Education Grant Program funds early.

Complete only the sections of the budget forms necessary to align with the project's timeline.

Provide totals for each object code and ensure they align with the Budget Narrative for each year.

Please only complete budget summary columns for the year(s) the LEA plans to implement this grant.

*Object Code (if applicable)	Line Item	Year 1 (July 1, 2023– June 30, 2024)	Year 2 (July 1, 2024– June 30, 2025)	Year 3 (July 1, 2025– March 30, 2026)
1000	Certified Salaries	\$36,000.00	\$63,600.00	\$54,000.00
2000	Classified Salaries	\$0.00	\$0.00	\$0.00
3000	Employee Benefits	\$8,996.00	\$15,894.00	\$13,495.00
4000	Books and Supplies	\$0.00	\$0.00	\$0.00
5000	Services and Other Operating Expenditures: excluding Subagreements for Services and Travel	\$0.00	\$0.00	\$0.00
5100	Subagreements for Services (not subject to indirect costs)	\$0.00	\$0.00	\$0.00
5200	Participant Travel/Project Staff Travel	\$213.00	\$0.00	\$0.00
5800	Professional/Consulting Services & Operating Expenses	\$0.00	\$0.00	\$0.00
6000	Capital Outlay (not subject to indirect costs)	\$0.00	\$0.00	\$0.00
7000	Indirect Costs: must not exceed LEA's approved rate	\$1,835.00	\$3,227.00	\$2,740.00
<b>TOTAL:</b>		<b>\$47,044.00</b>	<b>\$82,721.00</b>	<b>\$70,235.00</b>

\*Object Code: Refer to the California School Accounting Manual (CSAM) for more information, and a listing of object codes. Definitions, Instructions, & Procedures web page at:

<https://www.cde.ca.gov/fq/ac/sa/>

## Year 1 Proposed Budget Narrative (July 1, 2023–June 30, 2024)

Antibias Education Grant Program

Educator Excellence and Equity Division

California Department of Education - April 2023

Provide a Proposed Budget Narrative to explain the calculations that led to the budget figures in the Form D: Proposed Budget Summary, Year 1 (column C).

Provide a thorough and detailed justification for each identified cost associated with implementing the proposed goals and activities.

The narrative should include how the proposed costs are necessary and reasonable in terms of grant activities, benefits to participants, and grant outcomes.

Provide sufficient detail and a breakdown/calculation that justifies each line item.

Totals for each object code should align with the object codes on Form D: Proposed Budget Summary, Year 1 (column C).

Please only complete budget narrative form section for the year(s) the LEA plans to implement this grant.

Object Code	Line Item	Line Detail/Calculation	Funding
1000	Certificated Salaries	Extra assignment pay for staff working outside of their contract hours. The 10 Equity Liaisons will engage in equity focused work at their school sites and will be the liaison between their school site and the Equity and Student Achievement Department. Responsibilities include site-based equity work, collaboration, professional development training and data collection. The 20 Identity Club Advisors will be responsible for the development and facilitation of identity/affinity clubs at their respective school sites and will collaborate with the Equity Liaisons. Extra assignment pay: \$40/hr x 30 hours x 30 staff = \$36,000.	\$ 36,000.00
2000	Classified Salaries		\$ -
3000	Employee Benefits	Certificated payroll benefits for extra assignment pay for 30 staff.	\$ 8,996.00
4000	Books and Supplies		\$ -
5000	Services and Other Operating Expenditures (excluding Subagreement for Services and Travel)		\$ -
5100	Subagreement for Services <i>(not subject to indirect costs)</i>		\$ -
5200	Participant Travel/ Project Staff Travel	Travel costs for Grant Project Director and one Equity Department staff to attend the required Community of Practice Convening at the San Joaquin County Office of Education. Specific costs include mileage from SJUSD District Office in Carmichael, per diem meals, and registration costs.	\$ 213.00
5800	Professional/Consulting Services & Operating Expenses		\$ -
6000	Capital Outlay <i>(not subject to indirect costs)</i>		\$ -
7000	Indirect Costs - Must not exceed LEA's approved rate	CDE approved rate of 4.06%	\$ 1,835.00
<b>TOTAL:</b>			<b>\$ 47,044.00</b>

## Year 2 Proposed Budget Narrative (July 1, 2024–June 30, 2025)

Antibias Education Grant Program

Educator Excellence and Equity Division

California Department of Education - April 2023

Provide a Proposed Budget Narrative to explain the calculations that led to the budget figures in the Form D: Proposed Budget Summary, Year 2 (column D).

Provide a thorough and detailed justification for each identified cost associated with implementing the proposed goals and activities.

The narrative should include how the proposed costs are necessary and reasonable in terms of grant activities, benefits to participants, and grant outcomes.

Provide sufficient detail and a breakdown/calculation that justifies each line item.

Totals for each object code should align with the object codes on Form D: Proposed Budget Summary, Year 2 (column D).

Please only complete budget narrative form section for the year(s) the LEA plans to implement this grant.

Object Code	Line Item	Line Detail/Calculation	Funding
1000	Certificated Salaries	Extra assignment pay for staff working outside of their contract hours. The 15 Equity Liaisons will engage in equity focused work at their school sites and will be the liaison between their school site and the Equity and Student Achievement Department. Responsibilities include site-based equity work, collaboration, professional development training and data collection. The 38 Identity Club Advisors will be responsible for the development and facilitation of identity/affinity clubs at their respective school sites and will collaborate with the Equity Liaisons. Extra assignment pay: \$40/hr x 30 hours x 53 staff = \$63,600	\$ 63,600.00
2000	Classified Salaries		\$ -
3000	Employee Benefits	Certificated payroll benefits for extra assignment pay for 53 staff.	\$ 15,894.00
4000	Books and Supplies		\$ -
5000	Services and Other Operating Expenditures (excluding Subagreement for Services and Travel)		\$ -
5100	Subagreement for Services <b>(not subject to indirect costs)</b>		\$ -
5200	Participant Travel/ Project Staff Travel		\$ -
5800	Professional/Consulting Services & Operating Expenses		\$ -
6000	Capital Outlay <b>(not subject to indirect costs)</b>		\$ -
7000	Indirect Costs - Must not exceed LEA's approved rate	CDE approved rate of 4.06%	\$ 3,227.00
<b>TOTAL:</b>			<b>\$ 82,721.00</b>

## Year 3 Proposed Budget Narrative (July 1, 2025–March 30, 2026)

Antibias Education Grant Program

Educator Excellence and Equity Division

California Department of Education - April 2023

Provide a Proposed Budget Narrative to explain the calculations that led to the budget figures in the Form D: Proposed Budget Summary, Year 3 (column E).

Provide a thorough and detailed justification for each identified cost associated with implementing the proposed goals and activities.

The narrative should include how the proposed costs are necessary and reasonable in terms of grant activities, benefits to participants, and grant outcomes.

Provide sufficient detail and a breakdown/calculation that justifies each line item.

Totals for each object code should align with the object codes on Form D: Proposed Budget Summary, Year 3 (column E).

Please only complete budget narrative form section for the year(s) the LEA plans to implement this grant.

Object Code	Line Item	Line Detail/Calculation	Funding
1000	Certificated Salaries	Extra assignment pay for staff working outside of their contract hours. The 15 Equity Liaisons will engage in equity focused work at their school sites and will be the liaison between their school site and the Equity and Student Achievement Department. Responsibilities include site-based equity work, collaboration, professional development training and data collection. The 35 Identity Club Advisors will be responsible for the development and facilitation of identity/affinity clubs at their respective school sites and will collaborate with the Equity Liaisons. Extra assignment pay: \$40/hr x 27 hours x 50 staff = \$54,000	\$ 54,000.00
2000	Classified Salaries		\$ -
3000	Employee Benefits	Certificated payroll benefits for extra assignment pay for 50 staff.	\$ 13,495.00
4000	Books and Supplies		\$ -
5000	Services and Other Operating Expenditures (excluding Subagreement for Services and Travel)		\$ -
5100	Subagreement for Services (not subject to indirect costs)		\$ -
5200	Participant Travel/ Project Staff Travel		\$ -
5800	Professional/Consulting Services & Operating Expenses		\$ -
6000	Capital Outlay (not subject to indirect costs)		\$ -
7000	Indirect Costs - Must not exceed LEA's approved rate	CDE approved rate of 4.06%	\$ 2,740.00
<b>TOTAL:</b>			<b>\$ 70,235.00</b>

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-2

**MEETING DATE:** 09/12/2023

**SUBJECT:** Cultivating Leaders Program

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

**DEPARTMENT:** Division of Teaching and Learning

**ACTION REQUESTED:**

The superintendent is recommending that the board receive a report from the Department of Educational Services regarding the 2023-24 Cultivating Leaders Program.

**RATIONALE/BACKGROUND:**

In order to partner effectively and respectfully with all members of our educational community, it is essential that we recruit and retain a diverse team of leaders and administrators with solid intrapersonal and interpersonal skills who can serve schools throughout the district in a variety of roles.

To that end, the San Juan Unified School District, San Juan Professional Educators Coalition (SJPEC), and San Juan Teachers Association (SJTA) have worked collaboratively to develop a Cultivating Leaders Seminar Series and Program. The main purpose of the Cultivating Leaders Program is to offer professional and organizational development support that reinforces our district's collaborative culture and builds leadership capacity throughout our system. The recent addition of California School Employees Association (CSEA) and San Juan Administrators Association (SJAA) membership will assist us in achieving that goal.

**ATTACHMENT(S):**

A: Presentation

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 09/05/2023

**FISCAL IMPACT:**

Current Budget: \$288,946

Additional Budget: \$ N/A

Funding Source: Title I, Supplemental, Title II

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**PREPARED BY:** Debra Calvin, Ed.D., Associate Superintendent, Educational Services 

**APPROVED BY:** Melissa Bassanelli, Superintendent of Schools 



## Cultivating Leaders Program Update

September 12, 2023

Presented by:

Debra Calvin, Ed. D., Associate Superintendent  
Michelle Schuermann, Vice Principal, Sylvan Middle School  
Aaron Wurtzer, Principal, Andrew Carnegie Middle School

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## Agenda



- ❖ Purpose
- ❖ Participants and Program Components
- ❖ Mentor Support
- ❖ Voices from the Field - Mentor/Mentee Relationships
- ❖ Seminar Series
- ❖ Recent Events
- ❖ Feedback Loops and Tools
- ❖ Next Steps

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## Purpose

San Juan Unified School District, the San Juan Professional Educators Coalition and the San Juan Teachers Association believe that our collaborative culture is an essential component for attracting and retaining diverse quality staff and for engaging in deeper work of supporting all students. In offering this professional and organizational development support we endeavor to build leadership capacity in our SJUSD community to partner effectively and respectfully with all members of our educational community.



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California School  
Employees  
Association &  
Confidential Group

CSEA &  
Confidential  
Group

San Juan  
Teachers  
Association

SJTA



San Juan  
Professional  
Educators  
Coalition

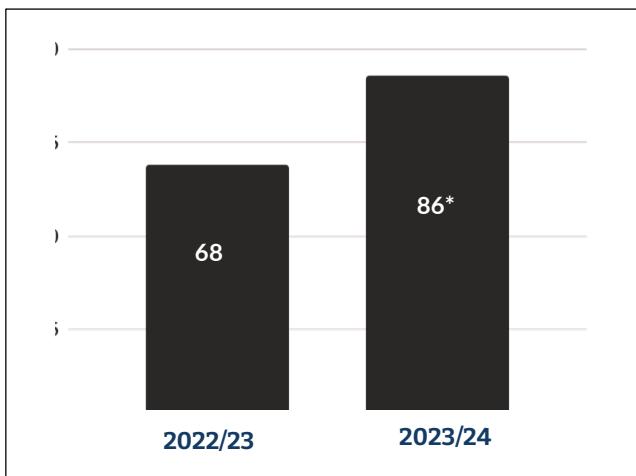
San Juan  
Administrators Association

SJAA

## Program Participants by Cohort

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## Participation Data



Two new cohorts were added in 23/24

\*Including 6 Administrative vacancies that we are in the process of filling

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## Cohort Participation



Year	SJTA	CSEA & Confidential Group	SJPEC	SJAA
22-23	18 Teacher-Practitioners	0	29 Vice Principals 23 Principals	0
23-24	50 Teacher-Practitioners	<ul style="list-style-type: none"><li>● 1 Child Development Assistant</li><li>● 1 Compliance Technician</li><li>● 1 Fiscal Analyst</li><li>● 3 Administrative Assistants</li></ul>	<ul style="list-style-type: none"><li>● 12 Vice Principals</li><li>● 4 Principals</li><li>● 5 Program Specialists</li><li>● 4 Psychologists</li></ul>	<ul style="list-style-type: none"><li>● 3 Coordinators</li><li>● 1 Assistant Director</li></ul>

We are excited to have CSEA, the Confidential Group, and SJAA members join us this year

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## Additional Information

- **5 Vice Principal participants were promoted to a Principal position in 23-24**
- **3 Aspiring Administrator participants were promoted to a Vice Principal position in 23-24**



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### What practitioner leaders said about the leadership roles they took on after participating in the Cultivating Leaders program...

"I took on a new role at my school as a designated site coach. I have really enjoyed providing support and resources to teachers at my school"

"I contested for the SJTA rep for discovery club, and I got chosen. Also, I have taken a leadership role in my Nigerian community. I have seen myself using my voice to advocate for others for what I think matters for them and the community"

"I facilitated different ideas/needs for students and staff across grade levels, working collaboratively to identify and put systems in place that support students and teachers (paperwork, recess routines, etc.)"

"I joined a new committee focused on the SEL health of students"

"I coordinated a student mentor program and created a learning team"



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## Program Components

Pilot Year - 2022/2023 School Year	2023/2024 School Year *
<input type="checkbox"/> Mentoring <input type="checkbox"/> Seminars <input type="checkbox"/> Networking events   <p><i>"Do the best you can until you know better. Then when you know better, do better."</i> - Maya Angelou</p>	Same as 2022/23 with the following modifications*: <input type="checkbox"/> Reordering of seminars <input type="checkbox"/> Revised seminar offerings <input type="checkbox"/> Expanded participant cohorts (CSEA and SJAA) <input type="checkbox"/> Practicum workshops (ie. interview prep etc.)

\* Based on input and survey data from the participants

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## Mentor Support

### Mentors

- ❖ Current administrators
- ❖ Retired administrators

### Customized Support

- ❖ Interest survey
- ❖ Regular meetings
- ❖ Seminar reinforcement
- ❖ Shadowing
- ❖ Sponsorship

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## **Voices from the Field Mentor/Mentee Relationship**



**Mentor - Aaron Wurtzer, Principal - Carnegie Middle School**

**Mentee - Michelle Schuermann, Vice-Principal - Sylvan Middle School**



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## **Seminar Topics**



<b>September</b>	<b><i>Antibias Leadership and Inclusive Practices</i></b>
<b>October</b>	<b><i>Best Practices in Communication</i></b>
<b>November</b>	<b><i>Having Difficult Conversations</i></b>
<b>January</b>	<b><i>Facilitated Conversations: How to Support People Who are in Conflict</i></b>
<b>February</b>	<b><i>Giving and Receiving Feedback/Approaching Shared Leadership</i></b>
<b>March</b>	<b><i>Group Facilitation</i></b>
<b>April</b>	<b><i>Reflection</i></b>

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## August 3, 2023 - Meet and Greet



- ★ First networking event
- ★ Over 100 attendees
- ★ Program content:
  - Team Building
  - Program Overview
  - StrengthFinders

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## Cultivating Leaders Advisory Committee

- ❑ The Cultivating Leaders Advisory Committee meets monthly to analyze program data, make decisions, and determine any program adjustments
- ❑ Data is collected formally through surveys and informally through observations at seminars and interaction with program participants
- ❑ Mid-Year Check In (Networking Event) is face-to-face and allows participants to give feedback directly to the Advisory Committee so program adjustments can be made immediately, if needed



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## Next Steps

- After school workshops & book studies
- Leadership opportunities that align with mentee interests from their individual survey (committee assignments, job shadowing, etc.)
- Establish a pre and post survey that measures levels of growth in inter/intra personal skills

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## Questions?



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**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-3

**MEETING DATE:** 09/12/2023

**SUBJECT:** 2022-2023 Unaudited Actuals and  
2023-2024 Budget Revisions

**CHECK ONE:**

- For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board accept the 2022-2023 unaudited actuals and approve revisions to the San Juan Unified School District's 2023-2024 budget.

**RATIONALE/BACKGROUND:**

This document reflects the unaudited actuals for the 2022-2023 fiscal year and revisions to the 2023-2024 budget. Revisions to the district budget and the LCFF supplemental budget are in alignment with the LCAP goals and actions, and are necessitated by operational decisions, fluctuations in personnel costs (salary, benefits, payroll), and changes in school site SPSA goals and expenditures.

The 2022-2023 Unaudited Actuals will be sent to Sacramento County Office of Education.

**ATTACHMENT(S):**

A: 2022-2023 Unaudited Actuals and 2023-2024 Revised Budget and PowerPoint Presentation

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

2022-2023 Budget Adoption	06/14/2022	2022-2023 Second Interim Report	03/14/2023
2021-2022 Unaudited Actuals and		2023-2024 Budget Hearing & Adoption	06/13/2023
2022-2023 Budget Revisions	09/13/2022	Superintendent's Cabinet	09/05/2023
2022-2023 First Interim Report	12/13/2022		

**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A  
Additional Budget: \$ \_\_\_\_\_ N/A  
Funding Source: \_\_\_\_\_ N/A  
(Unrestricted Base, Supplemental, other restricted, etc.)  
Current Year Only  Ongoing

**LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ Focus: \_\_\_\_\_  
Action: \_\_\_\_\_ N/A

Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:** Kristi Blandford, Director, Fiscal Services  
Jennifer Stahlheber, Chief Financial Officer



**APPROVED BY:** Melissa Bassanelli, Superintendent of Schools 

# San Juan Unified School District

## 2022-23 Unaudited Actuals with 2023-24 Revised Budget

**Presented to the Board of Education  
September 12, 2023**



**3738 Walnut Avenue  
Carmichael, CA 95608  
[www.sanjuan.edu](http://www.sanjuan.edu)**

**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**2022-23 Unaudited Actuals and 2023-24 Budget**  
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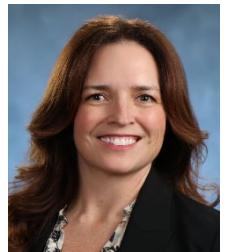
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## OVERVIEW AND INTRODUCTION

### FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects unaudited actual figures for 2022-23, and the revised budget for 2023-24. Multi-year projections for 2024-25 and 2025-26 will be published with the First Interim Report in December.

### DISTRICT MISSION

We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.

### SHARED BELIEFS

We value:

- **Inclusivity**

We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities and abilities.

- **Real World Knowledge**

We commit to creating environments and providing experiences that build and apply relevant skills and knowledge for the real world.

- **Voice**

We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.

- **Social and Emotional Intelligence**

We commit to creating a culture that embraces, teaches, models and applies social and emotional intelligence in all interactions with all stakeholders.

- **Perseverance**

We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

### CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.
- Preserve an ending fund balance that ensures integrity and stability of the district.

## SIGNIFICANT CHANGES SINCE BUDGET ADOPTION

Slight revisions were made to K-12 funding during the final 2023-24 state budget act.

Item	Budget Revision (September)
LCFF Revenues	Increased \$6,235,260 since Budget Adoption with the 2022-23 P-2 ADA Mitigation Certification
Unrestricted Expenditures	Increased \$5,936,001 due to the budget of carryover for delayed receipt of goods due to shipping delays and the addition of salary and benefits budgeted for LCAP action items 2.05.03, 2.03.11, and 5.06.02

## ONE-TIME FUNDS

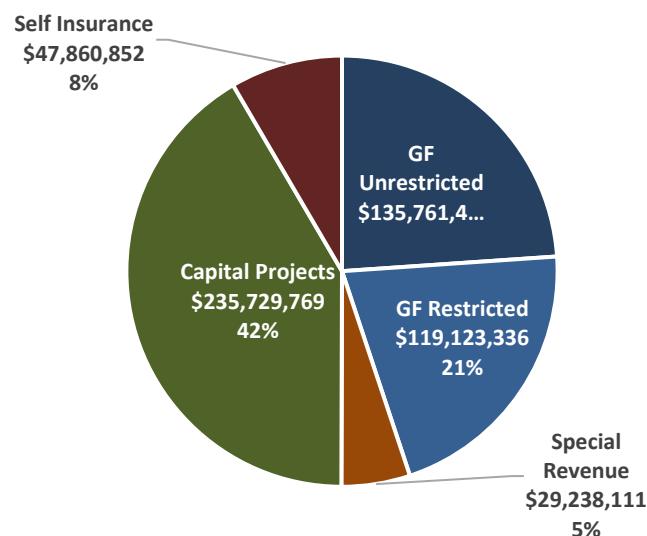
Source of Funds	Fund Type	Explanation	Amount
Learning Recovery Emergency Block Grant	Restricted State	Apportionment Adjustment in <b>2022-23</b> Unaudited Actuals (UA's) included in final 2023-24 Adopted State Budget	\$5,111,885
Arts, Music, and Instructional Materials Discretionary Block Grant	Restricted State	Apportionment Adjustment in <b>2022-23</b> Unaudited Actuals (UA's) included in final 2023-24 Adopted State Budget	\$10,057,053
Prop 28 Arts Education Funding	Restricted State	Voters approved Prop. 28 in 2022 for use starting in the 2023-24 year (unbudgeted - waiting for state resource account code)	\$5,765,310 (estimated)
LCFF Equity Multiplier	Restricted State	Classroom-based schools with a non-stability rate of at least 25% of their adjusted cumulative enrollment and a socioeconomically disadvantaged pupil percentage of at least 70% would receive funding based on the adjusted cumulative enrollment for the school, with no school generating less than \$50,000. Starts in 2023-24 (unbudgeted - waiting for state resource account code)	\$4,279,141 (estimated)
<b>TOTAL</b>			<b>\$25,213,389</b>

## 2022-23 UNAUDITED ACTUALS

### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/(Deficit)	Ending Balance
Supplemental/Concentrn	8,566,057	41,447,865	35,669,158	0	5,778,707	14,344,764
Base / Other	87,072,586	408,368,679	314,783,391	(59,241,229)	34,344,059	121,416,645
Total Unrestricted	95,638,643	449,816,544	350,452,550	(59,241,229)	40,122,765	135,761,408
Total Restricted	53,679,871	250,517,133	236,328,367	51,254,699	65,443,465	119,123,336
<b>GENERAL FUND</b>	<b>149,318,514</b>	<b>700,333,677</b>	<b>586,780,917</b>	<b>(7,986,530)</b>	<b>105,566,231</b>	<b>254,884,745</b>
ASB	2,044,845	2,986,859	2,497,693	0	489,167	2,534,012
Charter Schools	727,754	3,301,008	2,850,255	(250,951)	199,802	927,556
SPED (SELPA)	0	5,990,861	5,990,861	0	0	0
Adult Education	2,136,463	4,099,345	4,243,253	(42,292)	(186,200)	1,950,263
Child Development	3,606,212	24,364,476	25,098,374	4,244,027	3,510,129	7,116,341
Cafeteria	7,020,462	27,239,927	20,884,740	(4,022)	6,351,165	13,371,627
Deferred Maintenance	2,675,243	117,522	1,454,453	2,000,000	663,069	3,338,312
<b>SPECIAL REVENUE</b>	<b>18,210,979</b>	<b>68,099,997</b>	<b>63,019,628</b>	<b>5,946,763</b>	<b>11,027,132</b>	<b>29,238,111</b>
Building	227,178,852	8,769,073	128,120,439	20,353,975	(98,997,391)	128,181,461
Capital Facilities	7,694,581	1,792,565	6,020	(5,000,000)	(3,213,455)	4,481,126
County School Facilities	0	14,680,377	0	(14,680,377)	0	0
Bond Interest Redemption	101,181,055	105,056,801	102,610,675	(560,000)	1,886,127	103,067,182
<b>CAPITAL PROJECTS</b>	<b>336,054,488</b>	<b>130,298,817</b>	<b>230,737,134</b>	<b>113,598</b>	<b>(100,324,719)</b>	<b>235,729,769</b>
<b>SELF INSURANCE</b>	<b>44,779,637</b>	<b>27,185,691</b>	<b>25,731,144</b>	<b>1,626,668</b>	<b>3,081,215</b>	<b>47,860,852</b>
<b>TOTAL</b>	<b>548,363,618</b>	<b>925,918,182</b>	<b>906,268,823</b>	<b>(299,501)</b>	<b>19,349,858</b>	<b>567,713,476</b>

### Reserves



## 2022-23 UNAUDITED ACTUALS

### UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	<b>418,933,524</b>	<b>433,723,220</b>	<b>439,215,587</b>	<b>442,081,819</b>	<b>433,649,250</b>	<b>449,816,544</b>
<b>Expenses</b>						
Salaries/Benefits	311,030,537	311,030,537	326,928,451	325,827,985	324,616,509	320,859,767
Other Expenditures	29,410,466	31,750,719	32,368,072	34,462,343	34,377,424	29,592,783
<b>Total Expenses</b>	<b>340,441,003</b>	<b>342,781,256</b>	<b>359,296,523</b>	<b>360,290,328</b>	<b>358,993,933</b>	<b>350,452,550</b>
<b>Other Financing</b>	<b>(57,912,741)</b>	<b>(57,912,741)</b>	<b>(61,265,003)</b>	<b>(59,955,475)</b>	<b>(58,028,145)</b>	<b>(59,241,229)</b>
<b>Surplus/(Deficit)</b>	<b>20,579,780</b>	<b>33,029,223</b>	<b>18,654,061</b>	<b>21,836,016</b>	<b>16,627,172</b>	<b>40,122,765</b>
<b>Beginning Balance</b>	<b>86,976,380</b>	<b>86,976,380</b>	<b>95,638,643</b>	<b>95,638,643</b>	<b>95,638,643</b>	<b>95,638,643</b>
<b>Ending Balance</b>	<b>107,556,160</b>	<b>120,005,603</b>	<b>114,292,704</b>	<b>117,474,659</b>	<b>112,265,815</b>	<b>135,761,408</b>
Non-Spendable	242,146	242,146	242,146	242,146	307,373	362,076
Commitments	28,958,784	28,958,784	40,596,587	41,106,057	41,240,172	41,226,290
Assigned	1,500,000	1,500,000	897,676	9,537,360	2,212,751	6,434,184
Reserve for Economic Uncertainty	11,948,030	11,994,816	12,538,639	12,556,783	12,496,108	11,895,349
Unassigned	64,907,200	77,309,857	60,017,656	54,032,313	56,009,411	75,843,510

### UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

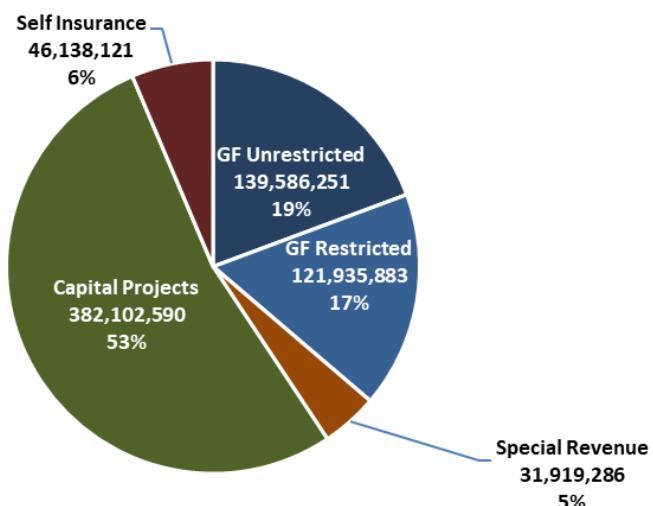
	Adopted budget			Unaudited Actuals Report		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
<b>Revenues</b>	<b>38,021,754</b>	<b>380,911,770</b>	<b>418,933,524</b>	<b>41,447,865</b>	<b>408,368,679</b>	<b>449,816,544</b>
<b>Expenses</b>						
Salaries/Benefits	31,967,854	279,062,683	311,030,537	31,073,077	289,786,690	320,859,767
Other Expenditures	6,353,940	23,056,526	29,410,466	4,588,805	25,003,978	29,592,783
<b>Total Expenses</b>	<b>38,321,794</b>	<b>302,119,209</b>	<b>340,441,003</b>	<b>35,661,882</b>	<b>314,790,668</b>	<b>350,452,550</b>
<b>Other Financing</b>	<b>(7,276)</b>	<b>(57,905,465)</b>	<b>(57,912,741)</b>	<b>(7,276)</b>	<b>(57,607,285)</b>	<b>(59,241,229)</b>
<b>Surplus/(Deficit)</b>	<b>(307,316)</b>	<b>20,887,096</b>	<b>20,579,780</b>	<b>5,778,707</b>	<b>35,970,726</b>	<b>40,122,765</b>
<b>Beginning Balance</b>	<b>3,028,898</b>	<b>83,947,482</b>	<b>86,976,380</b>	<b>8,566,057</b>	<b>87,072,586</b>	<b>95,638,643</b>
<b>Ending Balance</b>	<b>2,721,582</b>	<b>104,834,578</b>	<b>107,556,160</b>	<b>14,344,764</b>	<b>123,043,312</b>	<b>135,761,409</b>
Assigned/Committed	2,721,582	39,927,378	42,648,960	14,344,764	45,573,134	59,917,898
Unassigned	-	64,907,200	64,907,200	-	75,843,510	75,843,510

## 2023-24 REVISED BUDGET

### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/(Deficit)	Ending Balance
Supplemental/Concentrn	14,344,764	52,056,413	54,298,556	(7,276)	(2,249,419)	12,095,345
Base / Other	121,416,645	420,742,221	351,715,584	(62,952,375)	6,074,262	127,490,907
Total Unrestricted	135,761,408	472,798,634	406,014,140	(62,959,651)	3,824,843	139,586,251
Total Restricted	119,123,336	198,064,735	254,336,739	59,084,551	2,812,547	121,935,883
<b>GENERAL FUND</b>	<b>254,884,745</b>	<b>670,863,369</b>	<b>660,350,879</b>	<b>(3,875,100)</b>	<b>6,637,390</b>	<b>261,522,134</b>
ASB	2,534,012	1,851,171	1,851,171	0	0	2,534,012
Charter Schools	927,556	3,560,825	2,826,400	(281,530)	452,895	1,380,451
SPED (SELPA)	0	6,354,244	6,354,244	0	0	0
Adult Education	1,950,263	4,206,463	4,241,229	(164,415)	(199,181)	1,751,082
Child Development	7,116,341	24,539,270	27,404,371	1,863,587	(1,001,514)	6,114,827
Cafeteria	13,371,627	26,763,822	25,354,847	0	1,408,975	14,780,602
Deferred Maintenance	3,338,312	20,000	0	2,000,000	2,020,000	5,358,312
<b>SPECIAL REVENUE</b>	<b>29,238,111</b>	<b>67,295,795</b>	<b>68,032,262</b>	<b>3,417,642</b>	<b>2,681,175</b>	<b>31,919,286</b>
Building	128,181,461	1,989,946	10,463,015	150,967,458	142,494,389	270,675,850
Capital Facilities	4,481,126	1,330,000	20,000	0	1,310,000	5,791,126
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	103,067,182	110,309,641	107,741,208	0	2,568,433	105,635,614
<b>CAPITAL PROJECTS</b>	<b>235,729,769</b>	<b>113,629,587</b>	<b>118,224,223</b>	<b>150,967,458</b>	<b>146,372,822</b>	<b>382,102,590</b>
<b>SELF INSURANCE</b>	<b>47,860,852</b>	<b>22,671,261</b>	<b>26,020,660</b>	<b>1,626,668</b>	<b>(1,722,731)</b>	<b>46,138,121</b>
<b>TOTAL</b>	<b>567,713,476</b>	<b>874,460,012</b>	<b>872,628,024</b>	<b>152,136,668</b>	<b>153,968,656</b>	<b>721,682,130</b>

### Reserves



## 2023-24 REVISED BUDGET

### UNRESTRICTED GENERAL FUND

	<b>Adopted Budget</b>	<b>Budget Act</b>	<b>1st Interim</b>	<b>2nd Interim</b>	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>
<b>Revenues</b>	<b>464,563,374</b>	<b>472,798,634</b>				
<b>Expenses</b>						
Salaries/Benefits	360,155,236	365,041,079				
Other Expenditures	39,922,903	40,973,061				
<b>Total Expenses</b>	<b>400,078,139</b>	<b>406,014,140</b>				
 <b>Other Financing</b>	 <b>(62,959,651)</b>	 <b>(62,959,651)</b>				
 <b>Surplus/(Deficit)</b>	 <b>1,525,584</b>	 <b>3,824,843</b>				
 <b>Beginning Balance</b>	 <b>112,265,815</b>	 <b>135,761,408</b>				
 <b>Ending Balance</b>	 <b>113,791,399</b>	 <b>139,586,251</b>				
Non-Spendable	289,931	289,931				
Commitments	35,075,476	37,486,040				
Assigned	6,280,528	8,097,630				
Reserve for Economic Uncertainty	13,165,800	13,165,800				
Unassigned	58,979,664	80,546,851				

### UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

	<b>Adopted budget</b>			<b>Budget Act</b>		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
<b>Revenues</b>	<b>51,253,947</b>	<b>413,309,427</b>	<b>464,563,374</b>	<b>52,056,413</b>	<b>420,742,221</b>	<b>472,798,634</b>
<b>Expenses</b>						
Salaries/Benefits	40,187,274	319,967,962	360,155,236	44,980,116	320,060,963	365,041,079
Other Expenditures	9,265,554	30,657,349	39,922,903	9,318,440	31,654,621	40,973,061
<b>Total Expenses</b>	<b>49,452,828</b>	<b>350,625,311</b>	<b>400,078,139</b>	<b>54,298,556</b>	<b>351,715,584</b>	<b>406,014,140</b>
 <b>Other Financing</b>	 <b>(7,276)</b>	 <b>(62,952,375)</b>	 <b>(62,959,651)</b>	 <b>(7,276)</b>	 <b>(62,952,375)</b>	 <b>(62,959,651)</b>
 <b>Surplus/(Deficit)</b>	 <b>1,793,843</b>	 <b>(268,259)</b>	 <b>1,525,584</b>	 <b>(2,249,419)</b>	 <b>6,074,262</b>	 <b>3,824,843</b>
 <b>Beginning Balance</b>	 <b>10,628,296</b>	 <b>101,637,519</b>	 <b>112,265,815</b>	 <b>14,344,764</b>	 <b>121,416,645</b>	 <b>135,761,408</b>
 <b>Ending Balance</b>	 <b>12,422,139</b>	 <b>101,369,260</b>	 <b>113,791,399</b>	 <b>12,095,345</b>	 <b>127,490,907</b>	 <b>139,586,251</b>
Assigned/Committed	12,422,139	42,389,595	54,811,735	13,938,586	51,298,201	65,236,787
Unassigned	-	58,979,664	58,979,664	-	74,349,464	74,349,464

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)	
<b>A. REVENUES</b>									
1) LCFF Sources	8010-8099	430,182,740.50	2,621,238.00	432,803,978.50		452,691,370.00	2,380,355.00	455,071,725.00	5.1%
2) Federal Revenue	8100-8299	0.00	88,242,698.84	88,242,698.84		0.00	97,249,921.00	97,249,921.00	10.2%
3) Other State Revenue	8300-8599	9,881,706.44	150,831,667.99	160,713,374.43		11,481,221.00	92,790,544.00	104,271,765.00	-35.1%
4) Other Local Revenue	8600-8799	9,752,096.74	8,821,528.56	18,573,625.30		390,783.00	5,643,915.00	6,034,698.00	-67.5%
5) TOTAL, REVENUES		449,816,543.68	250,517,133.39	700,333,677.07		464,563,374.00	198,064,735.00	662,628,109.00	-5.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries	1000-1999	176,072,358.10	64,753,877.74	240,826,235.84		193,173,993.00	64,466,807.00	257,640,800.00	7.0%
2) Classified Salaries	2000-2999	45,947,391.83	45,476,266.01	91,423,657.84		54,249,997.00	51,904,349.00	106,154,346.00	16.1%
3) Employee Benefits	3000-3999	98,840,016.77	75,744,956.56	174,584,973.33		112,731,246.00	85,141,938.00	197,873,184.00	13.3%
4) Books and Supplies	4000-4999	6,879,303.77	18,912,487.56	25,791,791.33		10,968,088.00	21,629,884.00	32,597,972.00	26.4%
5) Services and Other Operating Expenditures	5000-5999	25,714,269.11	23,901,387.16	49,615,656.27		30,265,516.00	13,053,358.00	43,318,874.00	-12.7%
6) Capital Outlay	6000-6999	1,711,656.35	2,101,547.46	3,813,203.81		5,852,476.00	10,756,255.00	16,608,731.00	335.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	1,770,910.56	86,290.00	1,857,200.56		1,731,083.00	107,404.00	1,838,487.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(6,483,356.99)	5,351,554.77	(1,131,802.22)		(8,894,260.00)	7,276,744.00	(1,617,516.00)	42.9%
9) TOTAL, EXPENDITURES	7300-7399	350,452,549.50	236,328,367.26	586,780,916.76		400,078,139.00	254,336,739.00	654,414,878.00	11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		99,363,994.18	14,188,766.13	113,552,760.31		64,485,235.00	(56,272,004.00)	8,213,231.00	-92.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	1,681,210.50	6,305,319.00	7,986,529.50		60,463.00	3,814,637.00	3,875,100.00	-51.5%
2) Other Sources/Uses									
a) Sources	8930-8979	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(57,560,018.23)	57,560,018.23	0.00		(62,899,188.00)	62,899,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(59,241,228.73)	51,264,699.23	(7,986,529.50)		(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		40,122,765.45	65,443,465.36	105,566,230.81		1,525,584.00	2,812,547.00	4,338,131.00	-95.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	116,240,896.18	53,679,870.71	169,920,766.89		135,761,408.63	119,123,336.07	254,884,744.70	50.0%
b) Audit Adjustments	9793	0.00	0.00	0.00		0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			116,240,896.18	53,679,870.71	169,920,766.89	135,761,408.63	119,123,336.07	254,884,744.70	50.0%
d) Other Restatements	9795		(20,602,253.00)	0.00	(20,602,253.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,638,643.18	53,679,870.71	149,318,513.89	135,761,408.63	119,123,336.07	254,884,744.70	70.7%
2) Ending Balance, June 30 (E + F1e)			135,761,408.63	119,123,336.07	254,884,744.70	137,286,992.63	121,935,883.07	259,222,875.70	1.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores	9712		139,634.42	0.00	139,634.42	84,931.18	0.00	84,931.18	-39.2%
Prepaid Items	9713		17,441.33	1,047,251.17	1,064,692.50	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	118,076,084.90	118,076,084.90	0.00	121,935,883.07	121,935,883.07	3.3%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		41,226,289.87	0.00	41,226,289.87	37,486,039.87	0.00	37,486,039.87	-9.1%
Bus Replacement Plan	0000	9760	13,524,000.00		13,524,000.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	9,136,232.87		9,136,232.87			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental Grants	0000	9760	8,566,057.00		8,566,057.00			0.00	
Bus Replacement Plan	0000	9760			0.00	9,783,750.00		9,783,750.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	9,136,232.87		9,136,232.87	
Textbook Adoptions	0000	9760			0.00	10,000,000.00		10,000,000.00	
Carryover of Unspent Supplemental Grants	0000	9760			0.00	8,566,057.00		8,566,057.00	
d) Assigned									
Other Assignments	9780		6,434,183.58	0.00	6,434,183.58	8,097,629.73	0.00	8,097,629.73	25.9%
ERP Implementation	0000	9780	655,476.73		655,476.73			0.00	
Additional Unspent Supplemental Grants	0000	9780	5,778,706.85		5,778,706.85			0.00	
ERP Implementation	0000	9780			0.00	504,964.73		504,964.73	
Additional Unspent Supplemental Grants	0000	9780			0.00	1,312,136.85		1,312,136.85	
Carryover of Concentration Grant	0000	9780			0.00	6,280,528.15		6,280,528.15	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		11,895,349.00	0.00	11,895,349.00	13,165,799.56	0.00	13,165,799.56	10.7%
Unassigned/Unappropriated Amount	9790		75,843,510.43	0.00	75,843,510.43	78,247,592.29	0.00	78,247,592.29	3.2%

G. ASSETS

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)	
1) Cash									
a) in County Treasury	9110		153,175,498.57	106,182,308.91	259,357,807.48				
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account	9130		205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		0.00	15,763.09	15,763.09				
2) Investments	9150		12,533,780.03	0.00	12,533,780.03				
3) Accounts Receivable	9200		10,058,469.87	38,712,921.91	48,771,391.78				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds	9310		242,063.06	4,951,289.68	5,193,352.74				
6) Stores	9320		139,634.42	0.00	139,634.42				
7) Prepaid Expenditures	9330		17,441.33	1,047,251.17	1,064,692.50				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			176,371,887.28	150,909,534.76	327,281,422.04				
<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		35,644,324.56	17,634,512.70	53,278,837.26				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		4,966,154.09	998,224.68	5,964,378.77				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	13,153,461.31	13,153,461.31				
6) TOTAL, LIABILITIES			40,610,478.65	31,786,198.69	72,396,677.34				
<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)			135,761,408.63	119,123,336.07	254,884,744.70				
<b>LCFF SOURCES</b>									
Principal Apportionment									

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)	
State Aid - Current Year	8011		293,180,404.00	0.00	293,180,404.00	235,026,605.00	0.00	235,026,605.00	-19.8%
Education Protection Account State Aid - Current Year	8012		30,858,345.00	0.00	30,858,345.00	113,115,877.00	0.00	113,115,877.00	266.6%
State Aid - Prior Years	8019		1,629,843.00	0.00	1,629,843.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		823,536.14	0.00	823,536.14	815,739.00	0.00	815,739.00	-0.9%
Timber Yield Tax	8022		12.76	0.00	12.76	0.00	0.00	0.00	-100.0%
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		108,440,060.98	0.00	108,440,060.98	109,027,532.00	0.00	109,027,532.00	0.5%
Unsecured Roll Taxes	8042		3,628,960.10	0.00	3,628,960.10	3,629,664.00	0.00	3,629,664.00	0.0%
Prior Years' Taxes	8043		1,003,090.09	0.00	1,003,090.09	1,107,051.00	0.00	1,107,051.00	10.4%
Supplemental Taxes	8044		3,584,980.75	0.00	3,584,980.75	4,428,716.00	0.00	4,428,716.00	23.5%
Education Revenue Augmentation Fund (ERAF)	8045		17,578,032.09	0.00	17,578,032.09	17,240,222.00	0.00	17,240,222.00	-1.9%
Community Redevelopment Funds (SB 617/699/1992)	8047		270,550.50	0.00	270,550.50	200,853.00	0.00	200,853.00	-25.8%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		33,882.18	0.00	33,882.18	23,000.00	0.00	23,000.00	-32.1%
Less: Non-LCFF (50%) Adjustment	8089		(16,941.09)	0.00	(16,941.09)	(11,500.00)	0.00	(11,500.00)	-32.1%
Subtotal, LCFF Sources			461,014,756.50	0.00	461,014,756.50	484,603,759.00	0.00	484,603,759.00	5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		(30,832,016.00)	0.00	(30,832,016.00)	(31,912,389.00)	0.00	(31,912,389.00)	3.5%
Property Taxes Transfers	8097		0.00	2,621,238.00	2,621,238.00	0.00	2,380,355.00	2,380,355.00	-9.2%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			430,182,740.50	2,621,238.00	432,803,978.50	452,691,370.00	2,380,355.00	455,071,725.00	5.1%
<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	12,653,418.86	12,653,418.86	0.00	12,688,038.00	12,688,038.00	0.3%
Special Education Discretionary Grants	8182		0.00	3,197,371.40	3,197,371.40	0.00	1,259,861.00	1,259,861.00	-60.6%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	26,000.00	26,000.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		17,805,290.00	17,805,290.00		18,950,478.00	18,950,478.00	6.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,081,393.00	1,081,393.00		2,051,923.00	2,051,923.00	89.7%
Title III, Part A, Immigrant Student Program	4201	8290		80,126.00	80,126.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		445,050.00	445,050.00		880,716.00	880,716.00	97.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,203,918.33	2,203,918.33		2,429,765.00	2,429,765.00	10.2%
Career and Technical Education	3500-3599	8290		476,673.00	476,673.00		557,321.00	557,321.00	16.9%
All Other Federal Revenue	All Other	8290	0.00	50,273,458.25	50,273,458.25	0.00	58,431,819.00	58,431,819.00	16.2%
TOTAL, FEDERAL REVENUE			0.00	88,242,698.84	88,242,698.84	0.00	97,249,921.00	97,249,921.00	10.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		32,905,666.74	32,905,666.74		33,340,837.00	33,340,837.00	1.3%
Prior Years	6500	8319		(2,627,239.16)	(2,627,239.16)		0.00	0.00	-100.0%
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	3,499,071.00	3,499,071.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,544,284.00	0.00	1,544,284.00	1,696,091.00	0.00	1,696,091.00	9.8%
Lottery - Unrestricted and Instructional Materials		8560	7,986,871.68	3,979,044.11	11,965,915.79	6,171,000.00	2,432,100.00	8,603,100.00	-28.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,896,104.93	4,896,104.93		4,549,209.00	4,549,209.00	-7.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		353,747.74	353,747.74		305,229.00	305,229.00	-13.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,636,222.00	1,636,222.00		1,878,218.00	1,878,218.00	14.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	350,550.76	106,189,050.63	106,539,601.39	3,614,130.00	50,284,951.00	53,899,081.00	-49.4%
TOTAL, OTHER STATE REVENUE			9,881,706.44	150,831,667.99	160,713,374.43	11,481,221.00	92,790,544.00	104,271,765.00	-35.1%
<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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,486,467.31	0.00	6,486,467.31	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		839,840.45	112,858.39	952,698.84	0.00	117,884.00	117,884.00	-87.6%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	748,969.91	748,969.91	0.00	1,109,901.00	1,109,901.00	48.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	8691		16,941.09	0.00	16,941.09	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		2,408,847.89	7,597,403.35	10,006,251.24	390,783.00	4,059,519.00	4,450,302.00	-55.5%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		362,296.91	362,296.91		356,611.00	356,611.00	-1.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,752,096.74	8,821,528.56	18,573,625.30	390,783.00	5,643,915.00	6,034,698.00	-67.5%
TOTAL, REVENUES			449,816,543.68	250,517,133.39	700,333,677.07	464,563,374.00	198,064,735.00	662,628,109.00	-5.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries	1100		143,707,956.76	46,437,236.92	190,145,193.68	157,314,732.00	46,568,809.00	203,883,541.00	7.2%
Certificated Pupil Support Salaries	1200		9,458,732.02	7,262,388.37	16,721,120.39	11,238,068.00	7,652,831.00	18,890,899.00	13.0%
Certificated Supervisors' and Administrators' Salaries	1300		19,108,963.54	4,068,754.27	23,177,717.81	20,107,252.00	3,998,095.00	24,105,347.00	4.0%
Other Certificated Salaries	1900		3,796,705.78	6,985,498.18	10,782,203.96	4,513,941.00	6,247,072.00	10,761,013.00	-0.2%

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, CERTIFICATED SALARIES			176,072,358.10	64,753,877.74	240,826,235.84	193,173,993.00	64,466,807.00	257,640,800.00	7.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries	2100		1,502,947.83	20,014,483.14	21,517,430.97	2,811,734.00	24,737,041.00	27,548,775.00	28.0%
Classified Support Salaries	2200		19,755,702.61	13,338,245.34	33,093,947.95	22,989,276.00	14,750,609.00	37,739,885.00	14.0%
Classified Supervisors' and Administrators' Salaries	2300		6,010,553.32	4,567,965.86	10,578,519.18	6,552,719.00	4,989,282.00	11,542,001.00	9.1%
Clerical, Technical and Office Salaries	2400		17,631,761.98	2,208,581.05	19,840,343.03	19,631,787.00	2,308,419.00	21,940,206.00	10.6%
Other Classified Salaries	2900		1,046,426.09	5,346,990.62	6,393,416.71	2,264,481.00	5,118,998.00	7,383,479.00	15.5%
TOTAL, CLASSIFIED SALARIES			45,947,391.83	45,476,266.01	91,423,657.84	54,249,997.00	51,904,349.00	106,154,346.00	16.1%
<b>EMPLOYEE BENEFITS</b>									
STRS	3101-3102		32,715,795.24	31,716,786.72	64,432,581.96	36,107,024.00	32,763,861.00	68,870,885.00	6.9%
PERS	3201-3202		11,445,246.58	11,572,930.29	23,018,176.87	14,867,979.00	14,380,050.00	29,248,029.00	27.1%
OASDI/Medicare/Alternative	3301-3302		6,079,030.09	4,474,894.98	10,553,925.07	6,916,980.00	4,932,344.00	11,849,324.00	12.3%
Health and Welfare Benefits	3401-3402		36,044,751.98	20,951,483.47	56,996,235.45	42,028,843.00	26,280,352.00	68,309,195.00	19.8%
Unemployment Insurance	3501-3502		1,145,815.05	552,507.86	1,698,322.91	120,944.00	56,486.00	177,430.00	-89.6%
Workers' Compensation	3601-3602		3,905,345.96	1,932,981.20	5,838,327.16	4,434,666.00	2,087,183.00	6,521,849.00	11.7%
OPEB, Allocated	3701-3702		4,432,046.19	2,687,585.48	7,119,631.67	4,912,892.00	2,932,851.00	7,845,743.00	10.2%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		3,071,985.68	1,855,786.56	4,927,772.24	3,341,918.00	1,708,811.00	5,050,729.00	2.5%
TOTAL, EMPLOYEE BENEFITS			98,840,016.77	75,744,956.56	174,584,973.33	112,731,246.00	85,141,938.00	197,873,184.00	13.3%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials	4100		0.00	3,468,591.74	3,468,591.74	0.00	715,536.00	715,536.00	-79.4%
Books and Other Reference Materials	4200		253,863.31	1,041,498.18	1,295,361.49	308,005.00	689,839.00	997,844.00	-23.0%
Materials and Supplies	4300		5,884,958.67	7,411,956.29	13,296,914.96	9,181,068.00	17,093,032.00	26,274,100.00	97.6%
Noncapitalized Equipment	4400		723,442.26	6,009,425.65	6,732,867.91	1,479,015.00	1,938,149.00	3,417,164.00	-49.2%
Food	4700		17,039.53	981,015.70	998,055.23	0.00	1,193,328.00	1,193,328.00	19.6%
TOTAL, BOOKS AND SUPPLIES			6,879,303.77	18,912,487.56	25,791,791.33	10,968,088.00	21,629,884.00	32,597,972.00	26.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services	5100		228,881.81	17,040,278.29	17,269,160.10	62,422.00	12,017,718.00	12,080,140.00	-30.0%
Travel and Conferences	5200		628,671.17	858,434.96	1,487,106.13	706,390.00	394,102.00	1,100,492.00	-26.0%
Dues and Memberships	5300		244,831.84	62,237.15	307,068.99	236,049.00	6,943.00	242,992.00	-20.9%
Insurance	5400 - 5450		3,898,656.33	175.00	3,898,831.33	3,860,108.00	0.00	3,860,108.00	-1.0%
Operations and Housekeeping Services	5500		9,674,117.41	0.00	9,674,117.41	10,369,441.00	0.00	10,369,441.00	7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		791,224.23	399,973.83	1,191,198.06	1,050,643.00	333,029.00	1,383,672.00	16.2%
Transfers of Direct Costs	5710		544,638.31	(544,638.31)	0.00	880,235.00	(880,235.00)	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)	
Transfers of Direct Costs - Interfund	5750		(1,831,558.02)	(5,674,962.57)	(7,506,520.59)	(1,261,540.00)	(5,828,589.00)	(7,090,129.00)	-5.5%
Professional/Consulting Services and Operating Expenditures	5800		10,416,699.08	11,437,328.09	21,854,027.17	12,717,150.00	6,796,154.00	19,513,304.00	-10.7%
Communications	5900		1,118,106.95	322,560.72	1,440,667.67	1,644,618.00	214,236.00	1,858,854.00	29.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,714,269.11	23,901,387.16	49,615,656.27	30,265,516.00	13,053,358.00	43,318,874.00	-12.7%
<b>CAPITAL OUTLAY</b>									
Land	6100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		1,675,116.58	2,101,547.46	3,776,664.04	5,852,476.00	610,255.00	6,462,731.00	71.1%
Equipment Replacement	6500		36,539.77	0.00	36,539.77	0.00	146,000.00	146,000.00	299.6%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,711,656.35	2,101,547.46	3,813,203.81	5,852,476.00	10,756,255.00	16,608,731.00	335.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	86,290.00	86,290.00	0.00	107,404.00	107,404.00	24.5%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		1,470,482.83	0.00	1,470,482.83	1,581,065.00	0.00	1,581,065.00	7.5%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									

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)	
To Districts or Charter Schools	6360	7221		0.00	0.00			0.00	0.0%
To County Offices	6360	7222		0.00	0.00			0.00	0.0%
To JPAs	6360	7223		0.00	0.00			0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest	7438		10,283.93	0.00	10,283.93	2,013.00	0.00	2,013.00	-80.4%
Other Debt Service - Principal	7439		290,143.80	0.00	290,143.80	148,005.00	0.00	148,005.00	-49.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,770,910.56	86,290.00	1,857,200.56	1,731,083.00	107,404.00	1,838,487.00	-1.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs	7310		(5,351,554.77)	5,351,554.77	0.00	(7,276,744.00)	7,276,744.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		(1,131,802.22)	0.00	(1,131,802.22)	(1,617,516.00)	0.00	(1,617,516.00)	42.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,483,356.99)	5,351,554.77	(1,131,802.22)	(8,894,260.00)	7,276,744.00	(1,617,516.00)	42.9%
<b>TOTAL, EXPENDITURES</b>			350,452,549.50	236,328,367.26	586,780,916.76	400,078,139.00	254,336,739.00	654,414,878.00	11.5%
<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	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund	7611		0.00	2,724,599.00	2,724,599.00	53,187.00	0.00	53,187.00	-98.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		1,681,210.50	3,580,720.00	5,261,930.50	7,276.00	3,814,637.00	3,821,913.00	-27.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,681,210.50	6,305,319.00	7,986,529.50	60,463.00	3,814,637.00	3,875,100.00	-51.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues	8980		(57,560,018.23)	57,560,018.23	0.00	(63,542,941.00)	63,542,941.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	643,753.00	(643,753.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(57,560,018.23)	57,560,018.23	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(59,241,228.73)	51,254,699.23	(7,986,529.50)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.5%

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)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources	8010-8099		430,182,740.50	2,621,238.00	432,803,978.50	452,691,370.00	2,380,355.00	455,071,725.00	5.1%
2) Federal Revenue	8100-8299		0.00	88,242,698.84	88,242,698.84	0.00	97,249,921.00	97,249,921.00	10.2%
3) Other State Revenue	8300-8599		9,881,706.44	150,831,667.99	160,713,374.43	11,481,221.00	92,790,544.00	104,271,765.00	-35.1%
4) Other Local Revenue	8600-8799		9,752,096.74	8,821,528.56	18,573,625.30	390,783.00	5,643,915.00	6,034,698.00	-67.5%
5) TOTAL, REVENUES			449,816,543.68	250,517,133.39	700,333,677.07	464,563,374.00	198,064,735.00	662,628,109.00	-5.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		208,049,730.88	148,048,543.96	356,098,274.84	232,557,201.00	154,712,271.00	387,269,472.00	8.8%
2) Instruction - Related Services	2000-2999		54,719,809.50	40,571,136.04	95,290,945.54	60,687,581.00	38,943,471.00	99,631,052.00	4.6%
3) Pupil Services	3000-3999		28,542,909.98	20,729,297.99	49,272,207.97	40,129,704.00	21,531,217.00	61,660,921.00	25.1%
4) Ancillary Services	4000-4999		2,700,232.99	1,497,225.32	4,197,458.31	4,625,228.00	1,774,947.00	6,400,175.00	52.5%
5) Community Services	5000-5999		0.00	29,961.96	29,961.96	0.00	31,079.00	31,079.00	3.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		22,364,993.02	8,891,752.67	31,256,745.69	24,465,072.00	10,540,921.00	35,005,993.00	12.0%
8) Plant Services	8000-8999		32,303,962.57	16,474,159.32	48,778,121.89	35,882,270.00	26,695,429.00	62,577,699.00	28.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,770,910.56	86,290.00	1,857,200.56	1,731,083.00	107,404.00	1,838,487.00	-1.0%
10) TOTAL, EXPENDITURES			350,452,549.50	236,328,367.26	586,780,916.76	400,078,139.00	254,336,739.00	654,414,878.00	11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			99,363,994.18	14,188,766.13	113,552,760.31	64,485,235.00	(56,272,004.00)	8,213,231.00	-92.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,681,210.50	6,305,319.00	7,986,529.50	60,463.00	3,814,637.00	3,875,100.00	-51.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(57,560,018.23)	57,560,018.23	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,241,228.73)	51,254,699.23	(7,986,529.50)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,122,765.45	65,443,465.36	105,566,230.81	1,525,584.00	2,812,547.00	4,338,131.00	-95.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		116,240,896.18	53,679,870.71	169,920,766.89	135,761,408.63	119,123,336.07	254,884,744.70	50.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,240,896.18	53,679,870.71	169,920,766.89	135,761,408.63	119,123,336.07	254,884,744.70	50.0%
d) Other Restatements	9795		(20,602,253.00)	0.00	(20,602,253.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,638,643.18	53,679,870.71	149,318,513.89	135,761,408.63	119,123,336.07	254,884,744.70	70.7%
2) Ending Balance, June 30 (E + F1e)			135,761,408.63	119,123,336.07	254,884,744.70	137,286,992.63	121,935,883.07	259,222,875.70	1.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores	9712		139,634.42	0.00	139,634.42	84,931.18	0.00	84,931.18	-39.2%
Prepaid Items	9713		17,441.33	1,047,251.17	1,064,692.50	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	118,076,084.90	118,076,084.90	0.00	121,935,883.07	121,935,883.07	3.3%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		41,226,289.87	0.00	41,226,289.87	37,486,039.87	0.00	37,486,039.87	-9.1%
Bus Replacement Plan	0000	9760	13,524,000.00		13,524,000.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	9,136,232.87		9,136,232.87			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental Grants	0000	9760	8,566,057.00		8,566,057.00			0.00	
Bus Replacement Plan	0000	9760			0.00	9,783,750.00		9,783,750.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	9,136,232.87		9,136,232.87	
Textbook Adoptions	0000	9760			0.00	10,000,000.00		10,000,000.00	
Carryover of Unspent Supplemental Grants	0000	9760			0.00	8,566,057.00		8,566,057.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		6,434,183.58	0.00	6,434,183.58	8,097,629.73	0.00	8,097,629.73	25.9%
ERP Implementation	0000	9780	655,476.73		655,476.73			0.00	
Additional Unspent Supplemental Grants	0000	9780	5,778,706.85		5,778,706.85			0.00	
ERP Implementation	0000	9780			0.00	504,964.73		504,964.73	
Additional Unspent Supplemental Grants	0000	9780			0.00	1,312,136.85		1,312,136.85	
Carryover of Concentration Grant	0000	9780			0.00	6,280,528.15		6,280,528.15	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		11,895,349.00	0.00	11,895,349.00	13,165,799.56	0.00	13,165,799.56	10.7%
Unassigned/Unappropriated Amount	9790		75,843,510.43	0.00	75,843,510.43	78,247,592.29	0.00	78,247,592.29	3.2%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	19,531,455.48	28,708,383.48
6266	Educator Effectiveness, FY 2021-22	7,947,123.22	5,421,018.22
6300	Lottery: Instructional Materials	1,278,288.32	2,994,852.32
6537	Special Ed: Learning Recovery Support	75,913.04	75,913.04
6546	Mental Health-Related Services	336,986.89	77,349.89
6547	Special Education Early Intervention Preschool Grant	2,204,923.92	1,991,299.92
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	21,371,238.00	21,371,238.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	438.65	438.65
7029	Child Nutrition: Food Service Staff Training Funds	44,042.95	44,042.95
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,499,071.00	3,499,071.00
7085	Learning Communities for School Success Program	187,027.22	187,027.22
7311	Classified School Employee Professional Development Block Grant	193,257.03	193,257.03
7412	A-G Access/Success Grant	999,688.75	778,099.75
7413	A-G Learning Loss Mitigation Grant	401,505.41	188,682.41
7435	Learning Recovery Emergency Block Grant	34,703,531.00	34,703,531.00
7810	Other Restricted State	309,964.62	293,002.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,171,233.47	5,537,652.47
9010	Other Restricted Local	18,820,395.93	15,871,023.10
Total, Restricted Balance		118,076,084.90	121,935,883.07

Expenditures through:

Jun 30, 2023

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	31,121,204.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>31,121,204.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	21,879,858.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	9,241,346.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>31,121,204.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		31,121,204.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

Jun 30, 2023

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	31,121,204.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>31,121,204.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	21,879,858.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	9,241,346.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>31,121,204.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		31,121,204.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

Jun 30, 2023

**For Fund(s), Resource(s), and Project Year(s):**

01 1400 0 Education Protection Account

Description	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	
Adjusted Beginning Fund Balance	9791-9795 0.00
LCFF Sources	8010-8099 31,121,204.00
Federal Revenue	8100-8299 0.00
Other State Revenue	8300-8599 0.00
Other Local Revenue	8600-8799 0.00
All Other Financing Sources and Contributions	8900-8999 0.00
Unearned Revenue	9650 0.00
<b>TOTAL AVAILABLE</b>	<b>31,121,204.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>	
(Objects 1000-7999)	<b>Function Codes</b>
Instruction	1000-1999 31,121,204.00
Instruction-Related Services	2000-2999 0.00
Pupil Services	3000-3999 0.00
Ancillary Services	4000-4999 0.00
Community Services	5000-5999 0.00
Enterprise	6000-6999 0.00
General Administration	7000-7999 0.00
Plant Services	8000-8999 0.00
Other Outgo	9000-9999 0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>31,121,204.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>	<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>	
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)	31,121,204.00
Indirect Costs (Objects 7310 and 7350)	0.00
Indirect Costs divided by Eligible Expenditures	0.00%

Expenditures through:

Jun 30, 2023

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	
Adjusted Beginning Fund Balance	9791-9795 0.00
LCFF Sources	8010-8099 31,121,204.00
Federal Revenue	8100-8299 0.00
Other State Revenue	8300-8599 0.00
Other Local Revenue	8600-8799 0.00
All Other Financing Sources and Contributions	8900-8999 0.00
Unearned Revenue	9650 0.00
<b>TOTAL AVAILABLE</b>	<b>31,121,204.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>	
(Objects 1000-7999)	<b>Function Codes</b>
Instruction	1000-1999 31,121,204.00
Instruction-Related Services	
Instructional Supervision and Administration	2100-2150 0.00
AU of a Multidistrict SELPA	2200 0.00
Instructional Library , Media, and Technology	2420 0.00
Other Instructional Resources	2490-2495 0.00
School Administration	2700 0.00
Pupil Services	
Guidance and Counseling Services	3110 0.00
Psychological Services	3120 0.00
Attendance and Social Work Services	3130 0.00
Health Services	3140 0.00
Speech Pathology and Audiology Services	3150 0.00
Pupil Testing Services	3160 0.00
Pupil Transportation	3600 0.00
Food Services	3700 0.00
Other Pupil Services	3900 0.00
Ancillary Services	4000-4999 0.00
Community Services	5000-5999 0.00
Enterprise	6000-6999 0.00
General Administration	7000-7999 0.00
Plant Services	8000-8999 0.00
Other Outgo	9000-9999 0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>31,121,204.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>	<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>	
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)	31,121,204.00
Indirect Costs (Objects 7310 and 7350)	0.00
Indirect Costs divided by Eligible Expenditures	0.00%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		2,986,859.35	1,851,171.00	-123.2%
5) TOTAL, REVENUES			2,986,859.35	1,851,171.00	-123.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		371,200.18	394,490.00	92.2%
5) Services and Other Operating Expenditures	5000-5999		2,126,492.62	1,456,681.00	-226.6%
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			2,497,692.80	1,851,171.00	-134.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			489,166.55	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>			489,166.55	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,044,845.11	2,534,011.66	23.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,845.11	2,534,011.66	23.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,845.11	2,534,011.66	23.9%
2) Ending Balance, June 30 (E + F1e)			2,534,011.66	2,534,011.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		2,534,011.66	2,534,011.66	0.0%
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		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		2,534,011.66		
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			2,534,011.66		
<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)			2,534,011.66		
<b>REVENUES</b>					
Sale of Equipment and Supplies	8631		0.00	0.00	0.0%
All Other Sales	8639		1,643,058.33	1,049,745.00	-36.1%
Interest	8660		633,927.44	704.00	-99.9%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
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	709,873.58	800,722.00	12.8%
TOTAL, REVENUES			2,986,859.35	1,851,171.00	-123.2%
<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		352,875.42	359,620.00	1.9%
Noncapitalized Equipment	4400		18,324.76	34,870.00	90.3%
TOTAL, BOOKS AND SUPPLIES			371,200.18	394,490.00	92.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Dues and Memberships	5300		47,476.54	48,123.00	1.4%
Insurance	5400-5450		0.00	200.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		117,919.12	200.00	-99.8%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		1,960,028.78	1,408,158.00	-28.2%
Communications	5900		1,068.18	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,126,492.62	1,456,681.00	-226.6%
<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>			2,497,692.80	1,851,171.00	-134.4%
<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	2,986,859.35	1,851,171.00	-123.2%
5) TOTAL, REVENUES			2,986,859.35	1,851,171.00	-123.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,497,692.80	1,851,171.00	-25.9%
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			2,497,692.80	1,851,171.00	-25.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			489,166.55	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>			489,166.55	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,044,845.11	2,534,011.66	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,845.11	2,534,011.66	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,845.11	2,534,011.66	23.9%
2) Ending Balance, June 30 (E + F1e)			2,534,011.66	2,534,011.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,534,011.66	2,534,011.66	0.0%
c) Committed					

San Juan Unified  
Sacramento County

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

34 67447 0000000  
Form 08  
D8AS6XCUZG(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%

San Juan Unified  
Sacramento County

**Unaudited Actuals**  
**Student Activity Special Revenue Fund**  
**Exhibit: Restricted Balance Detail**

34 67447 0000000

Form 08

D8AS6XCUZG(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	2,534,011.66	2,534,011.66
Total, Restricted Balance		2,534,011.66	2,534,011.66

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		2,503,946.00	3,188,513.00	27.3%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		766,098.77	362,312.00	-52.7%
4) Other Local Revenue	8600-8799		30,963.00	10,000.00	-67.7%
5) TOTAL, REVENUES			3,301,007.77	3,560,825.00	7.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		1,441,662.18	1,399,879.00	-2.9%
2) Classified Salaries	2000-2999		228,685.04	233,718.00	2.2%
3) Employee Benefits	3000-3999		867,374.81	898,645.00	3.6%
4) Books and Supplies	4000-4999		23,733.34	35,500.00	49.6%
5) Services and Other Operating Expenditures	5000-5999		288,179.32	258,574.00	-10.3%
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		620.38	84.00	-86.5%
9) TOTAL, EXPENDITURES			2,850,255.07	2,826,400.00	-0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			450,752.70	734,425.00	62.9%
<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		250,950.65	281,530.00	12.2%
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			(250,950.65)	(281,530.00)	12.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			199,802.05	452,895.00	126.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		727,753.77	927,555.82	27.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,753.77	927,555.82	27.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,753.77	927,555.82	27.5%
2) Ending Balance, June 30 (E + F1e)			927,555.82	1,380,450.82	48.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		658,045.67	664,976.67	1.1%
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		269,510.15	715,474.15	165.5%
Reserve for Economic Uncertainties	0000	9780	53,902.03		
LCFF Revenue	0000	9780	215,608.12		
Reserve for Economic Uncertainties	0000	9780		143,094.83	
LCFF Revenue	0000	9780		572,379.32	
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		773,302.09		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		102,685.22		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		134,063.77		
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			1,010,051.08		
<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		70,170.73		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		12,324.53		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			82,495.26		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			927,555.82		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year	8011		1,708,740.00	1,566,150.00	-8.3%
Education Protection Account State Aid - Current Year	8012		200,459.00	897,516.00	347.7%
State Aid - Prior Years	8019		1,919.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		592,828.00	724,847.00	22.3%
Property Taxes Transfers	8097		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,503,946.00	3,188,513.00	27.3%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations	8110		0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.0%
Special Education Discretionary Grants	8182		0.00	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.0%
Donated Food Commodities	8221		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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128,					
Other NCLB / Every Student Succeeds Act	5630	8290	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	154,145.00	144,758.00	-6.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.0%
Mandated Costs Reimbursements	8550		8,716.00	11,213.00	28.6%
Lottery - Unrestricted and Instructional Materials	8560		75,803.77	58,065.00	-23.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	527,434.00	148,276.00	-71.9%
TOTAL, OTHER STATE REVENUE			766,098.77	362,312.00	-52.7%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		30,963.00	10,000.00	-67.7%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees	8673		0.00	0.00	0.0%
Transportation Fees From Individuals	8675		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%
All Other Local Revenue	8699		0.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,963.00	10,000.00	-67.7%
<b>TOTAL, REVENUES</b>			3,301,007.77	3,560,825.00	7.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		1,073,488.83	1,057,185.00	-1.5%
Certificated Pupil Support Salaries	1200		75,433.05	78,451.00	4.0%
Certificated Supervisors' and Administrators' Salaries	1300		261,965.76	264,243.00	0.9%
Other Certificated Salaries	1900		30,774.54	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,441,662.18	1,399,879.00	-2.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		1,505.30	0.00	-100.0%
Classified Support Salaries	2200		121,950.68	127,689.00	4.7%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		105,229.06	106,029.00	0.8%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			228,685.04	233,718.00	2.2%
<b>EMPLOYEE BENEFITS</b>					

**Unaudited Actuals**  
**Charter Schools Special Revenue Fund**  
**Expenditures by Object**

34 67447 000000

Form 09

D8AS6XCUZG(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
STRS	3101-3102		335,251.55	381,354.00	13.8%
PERS	3201-3202		121,341.63	108,478.00	-10.6%
OASDI/Medicare/Alternative	3301-3302		51,407.75	46,905.00	-8.8%
Health and Welfare Benefits	3401-3402		279,212.47	292,427.00	4.7%
Unemployment Insurance	3501-3502		8,376.14	794.00	-90.5%
Workers' Compensation	3601-3602		29,176.16	29,317.00	0.5%
OPEB, Allocated	3701-3702		7,472.44	6,313.00	-15.5%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		35,136.67	33,057.00	-5.9%
TOTAL, EMPLOYEE BENEFITS			867,374.81	898,645.00	3.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		1,584.68	0.00	-100.0%
Materials and Supplies	4300		22,148.66	35,500.00	60.3%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,733.34	35,500.00	49.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		1,587.62	1,424.00	-10.3%
Dues and Memberships	5300		16,852.48	9,000.00	-46.6%
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		1,533.82	850.00	-44.6%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		119,282.07	156,000.00	30.8%
Professional/Consulting Services and Operating Expenditures	5800		148,609.36	91,300.00	-38.6%
Communications	5900		313.97	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			288,179.32	258,574.00	-10.3%
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements	7110		0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers	7281-7283		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
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	7310		0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		620.38	84.00	-86.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			620.38	84.00	-86.5%
<b>TOTAL, EXPENDITURES</b>			2,850,255.07	2,826,400.00	-0.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		250,950.65	281,530.00	12.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,950.65	281,530.00	12.2%
<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 SBTAs	8974		0.00	0.00	0.0%
All Other Financing Sources			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			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>			(250,950.65)	(281,530.00)	12.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		2,503,946.00	3,188,513.00	27.3%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		766,098.77	362,312.00	-52.7%
4) Other Local Revenue	8600-8799		30,963.00	10,000.00	-67.7%
5) TOTAL, REVENUES			3,301,007.77	3,560,825.00	7.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,761,702.69	1,732,491.00	-1.7%
2) Instruction - Related Services	2000-2999		856,744.14	815,826.00	-4.8%
3) Pupil Services	3000-3999		111,035.79	121,999.00	9.9%
4) Ancillary Services	4000-4999		1,500.00	0.00	-100.0%
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		119,182.45	156,084.00	31.0%
8) Plant Services	8000-8999		90.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,850,255.07	2,826,400.00	-0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			450,752.70	734,425.00	62.9%
<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		250,950.65	281,530.00	12.2%
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			(250,950.65)	(281,530.00)	12.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			199,802.05	452,895.00	126.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		727,753.77	927,555.82	27.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,753.77	927,555.82	27.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,753.77	927,555.82	27.5%
2) Ending Balance, June 30 (E + F1e)			927,555.82	1,380,450.82	48.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		658,045.67	664,976.67	1.1%
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		269,510.15	715,474.15	165.5%
Reserve for Economic Uncertainties	0000	9780	53,902.03		
LCFF Revenue	0000	9780	215,608.12		
Reserve for Economic Uncertainties	0000	9780		143,094.83	
LCFF Revenue	0000	9780		572,379.32	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	46,464.42	46,464.42
6300	Lottery: Instructional Materials	63,431.99	73,046.99
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	131,318.33	131,318.33
7412	A-G Access/Success Grant	18,303.06	15,619.06
7413	A-G Learning Loss Mitigation Grant	7,853.00	7,853.00
7425	Expanded Learning Opportunities (ELO) Grant	102,857.00	102,857.00
7435	Learning Recovery Emergency Block Grant	169,200.73	169,200.73
7810	Other Restricted State	3,680.14	3,680.14
9010	Other Restricted Local	114,937.00	114,937.00
Total, Restricted Balance		658,045.67	664,976.67

**Expenditures through:**

**For Fund(s), Resource(s), and Project Year(s):**

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	194,478.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>194,478.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	135,238.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	59,240.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>194,478.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		
		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		194,478.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

**Expenditures through:**

**For Fund(s), Resource(s), and Project Year(s):**

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	194,478.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>194,478.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	135,238.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	59,240.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>194,478.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		194,478.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	
Adjusted Beginning Fund Balance	9791-9795 0.00
LCFF Sources	8010-8099 194,478.00
Federal Revenue	8100-8299 0.00
Other State Revenue	8300-8599 0.00
Other Local Revenue	8600-8799 0.00
All Other Financing Sources and Contributions	8900-8999 0.00
Unearned Revenue	9650 0.00
<b>TOTAL AVAILABLE</b>	<b>194,478.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>	
(Objects 1000-7999)	<b>Function Codes</b>
Instruction	1000-1999 194,478.00
Instruction-Related Services	2000-2999 0.00
Pupil Services	3000-3999 0.00
Ancillary Services	4000-4999 0.00
Community Services	5000-5999 0.00
Enterprise	6000-6999 0.00
General Administration	7000-7999 0.00
Plant Services	8000-8999 0.00
Other Outgo	9000-9999 0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>194,478.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>	<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>	
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)	194,478.00
Indirect Costs (Objects 7310 and 7350)	0.00
Indirect Costs divided by Eligible Expenditures	0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	
Adjusted Beginning Fund Balance	9791-9795 0.00
LCFF Sources	8010-8099 194,478.00
Federal Revenue	8100-8299 0.00
Other State Revenue	8300-8599 0.00
Other Local Revenue	8600-8799 0.00
All Other Financing Sources and Contributions	8900-8999 0.00
Unearned Revenue	9650 0.00
<b>TOTAL AVAILABLE</b>	<b>194,478.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>	
(Objects 1000-7999)	<b>Function Codes</b>
Instruction	1000-1999 194,478.00
Instruction-Related Services	
Instructional Supervision and Administration	2100-2150 0.00
AU of a Multidistrict SELPA	2200 0.00
Instructional Library , Media, and Technology	2420 0.00
Other Instructional Resources	2490-2495 0.00
School Administration	2700 0.00
Pupil Services	
Guidance and Counseling Services	3110 0.00
Psychological Services	3120 0.00
Attendance and Social Work Services	3130 0.00
Health Services	3140 0.00
Speech Pathology and Audiology Services	3150 0.00
Pupil Testing Services	3160 0.00
Pupil Transportation	3600 0.00
Food Services	3700 0.00
Other Pupil Services	3900 0.00
Ancillary Services	4000-4999 0.00
Community Services	5000-5999 0.00
Enterprise	6000-6999 0.00
General Administration	7000-7999 0.00
Plant Services	8000-8999 0.00
Other Outgo	9000-9999 0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>194,478.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>	<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>	
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)	194,478.00
Indirect Costs (Objects 7310 and 7350)	0.00
Indirect Costs divided by Eligible Expenditures	0.00%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		5,990,860.64	6,354,244.00	6.1%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			5,990,860.64	6,354,244.00	6.1%
<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		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		5,990,860.64	6,354,244.00	6.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,990,860.64	6,354,244.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		715,422.71		
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			715,422.71		
<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		715,422.71		
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			715,422.71		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers	8097		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources	8287		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	5,582,293.26	5,914,212.00	5.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year		All Other	8311	0.00	0.0%
All Other State Apportionments - Prior Years		All Other	8319	0.00	0.0%
Pass-Through Revenues from State Sources	8587		408,567.38	440,032.00	7.7%
TOTAL, OTHER STATE REVENUE			5,990,860.64	6,354,244.00	6.1%
<b>OTHER LOCAL REVENUE</b>					
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools	8791		0.00	0.00	0.0%
From County Offices	8792		0.00	0.00	0.0%
From JPAs	8793		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			5,990,860.64	6,354,244.00	6.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		408,567.38	440,032.00	7.7%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,582,293.26	5,914,212.00	5.9%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,990,860.64	6,354,244.00	6.1%
<b>TOTAL, EXPENDITURES</b>			<b>5,990,860.64</b>	<b>6,354,244.00</b>	<b>6.1%</b>

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		5,990,860.64	6,354,244.00	6.1%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			5,990,860.64	6,354,244.00	6.1%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,990,860.64	6,354,244.00	6.1%
10) TOTAL, EXPENDITURES			5,990,860.64	6,354,244.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

San Juan Unified  
Sacramento County

**Unaudited Actuals**  
**Special Education Pass-Through Fund**  
**Exhibit: Restricted Balance Detail**

34 67447 0000000  
Form 10  
D8AS6XCUZG(2022-23)

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		484,435.00	480,081.00	-0.9%
3) Other State Revenue	8300-8599		3,487,550.00	3,598,829.00	3.2%
4) Other Local Revenue	8600-8799		127,359.94	127,553.00	0.2%
5) TOTAL, REVENUES			4,099,344.94	4,206,463.00	2.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		1,300,478.69	1,186,596.00	-8.8%
2) Classified Salaries	2000-2999		434,694.30	581,603.00	33.8%
3) Employee Benefits	3000-3999		763,072.80	894,674.00	17.2%
4) Books and Supplies	4000-4999		224,141.38	210,073.00	-6.3%
5) Services and Other Operating Expenditures	5000-5999		1,460,170.32	1,297,203.00	-11.2%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		60,695.92	71,080.00	17.1%
9) TOTAL, EXPENDITURES			4,243,253.41	4,241,229.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(143,908.47)	(34,766.00)	-75.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		57,055.00	0.00	-100.0%
b) Transfers Out	7600-7629		99,347.00	164,415.00	65.5%
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			(42,292.00)	(164,415.00)	288.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(186,200.47)	(199,181.00)	7.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,136,462.90	1,950,262.43	-8.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,462.90	1,950,262.43	-8.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,462.90	1,950,262.43	-8.7%
2) Ending Balance, June 30 (E + F1e)			1,950,262.43	1,751,081.43	-10.2%
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		1,297,185.82	1,070,451.82	-17.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		653,076.61	680,629.61	4.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,206,148.91		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable	9200		799,029.02		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		58,458.79		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			2,063,636.72		
<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		56,914.09		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		56,460.20		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			113,374.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Infloows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (must agree with line F2) (G10 + H2) - (I6 + J2)			1,950,262.43		
<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	12,075.00	7,721.00	-36.1%
All Other Federal Revenue	All Other	8290	472,360.00	472,360.00	0.0%
TOTAL, FEDERAL REVENUE			484,435.00	480,081.00	-0.9%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	8311		1,129,218.00	1,129,218.00	0.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Adult Education Program	6391	8590	1,898,406.00	1,986,225.00	4.6%
All Other State Revenue	All Other	8590	459,926.00	483,386.00	5.1%
TOTAL, OTHER STATE REVENUE			3,487,550.00	3,598,829.00	3.2%
<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		59,641.00	27,553.00	-53.8%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees	8671		67,718.94	100,000.00	47.7%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,359.94	127,553.00	0.2%
<b>TOTAL, REVENUES</b>			4,099,344.94	4,206,463.00	2.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		917,150.29	777,169.00	-15.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries	1200		24,786.30	25,467.00	2.7%
Certificated Supervisors' and Administrators' Salaries	1300		280,194.39	294,960.00	5.3%
Other Certificated Salaries	1900		78,347.71	89,000.00	13.6%
TOTAL, CERTIFICATED SALARIES			1,300,478.69	1,186,596.00	-8.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		140,169.01	210,038.00	49.8%
Classified Support Salaries	2200		52,468.61	61,988.00	18.1%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		242,056.68	309,577.00	27.9%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			434,694.30	581,603.00	33.8%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		276,073.13	325,578.00	17.9%
PERS	3201-3202		103,181.58	152,273.00	47.6%
OASDI/Medicare/Alternative	3301-3302		52,893.16	61,138.00	15.6%
Health and Welfare Benefits	3401-3402		221,805.71	261,433.00	17.9%
Unemployment Insurance	3501-3502		8,669.31	873.00	-89.9%
Workers' Compensation	3601-3602		30,602.50	31,655.00	3.4%
OPEB, Allocated	3701-3702		36,319.21	39,914.00	9.9%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		33,528.20	21,810.00	-35.0%
TOTAL, EMPLOYEE BENEFITS			763,072.80	894,674.00	17.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		28,433.80	40,302.00	41.7%
Materials and Supplies	4300		95,736.57	103,189.00	7.8%
Noncapitalized Equipment	4400		99,971.01	66,582.00	-33.4%
TOTAL, BOOKS AND SUPPLIES			224,141.38	210,073.00	-6.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		10,000.00	10,000.00	0.0%
Travel and Conferences	5200		21,850.62	20,500.00	-6.2%
Dues and Memberships	5300		2,215.00	2,215.00	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		6,061.39	7,000.00	15.5%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		199,667.50	65,796.00	-67.0%
Professional/Consulting Services and Operating Expenditures	5800		1,220,356.73	1,191,592.00	-2.4%
Communications	5900		19.08	100.00	424.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,460,170.32	1,297,203.00	-11.2%
<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		60,695.92	71,080.00	17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,695.92	71,080.00	17.1%
<b>TOTAL, EXPENDITURES</b>			4,243,253.41	4,241,229.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		57,055.00	0.00	-100.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			57,055.00	0.00	-100.0%
<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		99,347.00	164,415.00	65.5%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			99,347.00	164,415.00	65.5%
<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>			(42,292.00)	(164,415.00)	288.8%

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		484,435.00	480,081.00	-0.9%
3) Other State Revenue	8300-8599		3,487,550.00	3,598,829.00	3.2%
4) Other Local Revenue	8600-8799		127,359.94	127,553.00	0.2%
5) TOTAL, REVENUES			4,099,344.94	4,206,463.00	2.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,890,191.95	2,774,322.00	-4.0%
2) Instruction - Related Services	2000-2999		1,097,990.20	1,296,991.00	18.1%
3) Pupil Services	3000-3999		84,201.34	98,836.00	17.4%
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		60,695.92	71,080.00	17.1%
8) Plant Services	8000-8999		110,174.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,243,253.41	4,241,229.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(143,908.47)	(34,766.00)	-75.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		57,055.00	0.00	-100.0%
b) Transfers Out	7600-7629		99,347.00	164,415.00	65.5%
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			(42,292.00)	(164,415.00)	288.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(186,200.47)	(199,181.00)	7.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,136,462.90	1,950,262.43	-8.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,462.90	1,950,262.43	-8.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,462.90	1,950,262.43	-8.7%
2) Ending Balance, June 30 (E + F1e)			1,950,262.43	1,751,081.43	-10.2%
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		1,297,185.82	1,070,451.82	-17.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		653,076.61	680,629.61	4.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	1,023,440.93	796,706.93
9010	Other Restricted Local	273,744.89	273,744.89
Total, Restricted Balance		1,297,185.82	1,070,451.82

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		13,752,124.96	14,174,203.00	3.1%
3) Other State Revenue	8300-8599		4,424,762.77	4,750,878.00	7.4%
4) Other Local Revenue	8600-8799		6,187,588.11	5,614,189.00	-9.3%
5) TOTAL, REVENUES			24,364,475.84	24,539,270.00	0.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		9,253,999.30	9,652,847.00	4.3%
2) Classified Salaries	2000-2999		4,814,481.86	5,558,922.00	15.5%
3) Employee Benefits	3000-3999		7,829,996.49	9,350,707.00	19.4%
4) Books and Supplies	4000-4999		2,069,166.97	1,657,304.00	-19.9%
5) Services and Other Operating Expenditures	5000-5999		420,771.67	183,068.00	-56.5%
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		709,957.35	1,001,523.00	41.1%
9) TOTAL, EXPENDITURES			25,098,373.64	27,404,371.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(733,897.80)	(2,865,101.00)	290.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,244,027.00	1,863,587.00	-56.1%
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			4,244,027.00	1,863,587.00	-56.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,510,129.20	(1,001,514.00)	-128.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,606,212.24	7,116,341.44	97.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606,212.24	7,116,341.44	97.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606,212.24	7,116,341.44	97.3%
2) Ending Balance, June 30 (E + F1e)			7,116,341.44	6,114,827.44	-14.1%
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		2,923,055.08	2,312,218.08	-20.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		4,193,286.36	3,802,609.36	-9.3%
0000	0000	9780	4,193,286.36		
0000	0000	9780		3,802,609.36	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		4,008,970.67		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		2,451.17		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		3,443,527.38		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		149,736.70		
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			7,604,685.92		
<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		299,266.51		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		189,077.97		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			488,344.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,116,341.44		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs	8220		692,153.91	666,233.00	-3.7%
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	13,059,971.05	13,507,970.00	3.4%
TOTAL, FEDERAL REVENUE			13,752,124.96	14,174,203.00	3.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		40,386.86	40,796.00	1.0%
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	3,731,648.91	3,855,025.00	3.3%
All Other State Revenue	All Other	8590	652,727.00	855,057.00	31.0%
TOTAL, OTHER STATE REVENUE			4,424,762.77	4,750,878.00	7.4%
<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		93,222.00	10,000.00	-89.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees	8673		5,322,127.89	5,153,240.00	-3.2%
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		772,238.22	450,949.00	-41.6%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,187,588.11	5,614,189.00	-9.3%
<b>TOTAL, REVENUES</b>			24,364,475.84	24,539,270.00	0.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		7,186,016.13	7,387,802.00	2.8%
Certificated Pupil Support Salaries	1200		450,195.20	416,776.00	-7.4%
Certificated Supervisors' and Administrators' Salaries	1300		414,526.06	555,288.00	34.0%
Other Certificated Salaries	1900		1,203,261.91	1,292,981.00	7.5%
TOTAL, CERTIFICATED SALARIES			9,253,999.30	9,652,847.00	4.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		1,975,030.84	2,394,788.00	21.3%
Classified Support Salaries	2200		1,667,014.26	1,852,069.00	11.1%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		1,172,436.76	1,312,065.00	11.9%
Other Classified Salaries	2900		0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,814,481.86</b>	<b>5,558,922.00</b>	<b>15.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		2,034,308.50	2,330,547.00	14.6%
PERS	3201-3202		1,474,140.60	1,798,287.00	22.0%
OASDI/Medicare/Alternative	3301-3302		597,409.35	659,212.00	10.3%
Health and Welfare Benefits	3401-3402		2,857,063.79	3,704,033.00	29.6%
Unemployment Insurance	3501-3502		70,694.01	7,395.00	-89.5%
Workers' Compensation	3601-3602		246,058.00	272,802.00	10.9%
OPEB, Allocated	3701-3702		322,036.59	355,492.00	10.4%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		228,285.65	222,939.00	-2.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,829,996.49</b>	<b>9,350,707.00</b>	<b>19.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		110,077.69	9,188.00	-91.7%
Materials and Supplies	4300		829,009.18	899,287.00	8.5%
Noncapitalized Equipment	4400		355,393.72	41,000.00	-88.5%
Food	4700		774,686.38	707,829.00	-8.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,069,166.97</b>	<b>1,657,304.00</b>	<b>-19.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		69,565.35	51,050.00	-26.6%
Dues and Memberships	5300		4,147.51	2,250.00	-45.8%
Insurance	5400-5450		2,385.60	2,600.00	9.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		25,810.33	24,255.00	-6.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		69,462.97	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		246,219.93	99,513.00	-59.6%
Communications	5900		3,179.98	3,400.00	6.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>420,771.67</b>	<b>183,068.00</b>	<b>-56.5%</b>
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		709,957.35	1,001,523.00	41.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>709,957.35</b>	<b>1,001,523.00</b>	<b>41.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,098,373.64</b>	<b>27,404,371.00</b>	<b>9.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund	8911		2,724,599.00	53,187.00	-98.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In	8919		1,519,428.00	1,810,400.00	19.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,244,027.00	1,863,587.00	-56.1%
<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%
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)			4,244,027.00	1,863,587.00	-56.1%

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		13,752,124.96	14,174,203.00	3.1%
3) Other State Revenue	8300-8599		4,424,762.77	4,750,878.00	7.4%
4) Other Local Revenue	8600-8799		6,187,588.11	5,614,189.00	-9.3%
5) TOTAL, REVENUES			24,364,475.84	24,539,270.00	0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		15,460,231.78	16,924,743.00	9.5%
2) Instruction - Related Services	2000-2999		5,847,460.60	6,340,935.00	8.4%
3) Pupil Services	3000-3999		2,172,685.08	2,105,602.00	-3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		709,957.35	1,001,523.00	41.1%
8) Plant Services	8000-8999		908,038.83	1,031,568.00	13.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,098,373.64	27,404,371.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(733,897.80)	(2,865,101.00)	290.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,244,027.00	1,863,587.00	-56.1%
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			4,244,027.00	1,863,587.00	-56.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,510,129.20	(1,001,514.00)	-128.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,606,212.24	7,116,341.44	97.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606,212.24	7,116,341.44	97.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606,212.24	7,116,341.44	97.3%
2) Ending Balance, June 30 (E + F1e)			7,116,341.44	6,114,827.44	-14.1%
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		2,923,055.08	2,312,218.08	-20.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		4,193,286.36	3,802,609.36	-9.3%
0000	0000	9780	4,193,286.36		
0000	0000	9780		3,802,609.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	3,784.06	3,784.06
5059	Child Development: ARP California State Preschool Program One-time Stipend	364,200.00	364,200.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	225,003.36	225,003.36
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	225,865.63	225,865.63
6130	Child Development: Center-Based Reserve Account	231,060.73	78,125.73
9010	Other Restricted Local	1,873,141.30	1,415,239.30
Total, Restricted Balance		2,923,055.08	2,312,218.08

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		15,938,792.36	15,420,032.00	-3.3%
3) Other State Revenue	8300-8599		9,329,822.24	9,687,803.00	3.8%
4) Other Local Revenue	8600-8799		1,971,312.16	1,655,987.00	-16.0%
5) TOTAL, REVENUES			27,239,926.76	26,763,822.00	-1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		5,609,208.47	6,644,004.00	18.4%
3) Employee Benefits	3000-3999		3,405,861.44	4,531,202.00	33.0%
4) Books and Supplies	4000-4999		10,663,981.45	12,650,113.00	18.6%
5) Services and Other Operating Expenditures	5000-5999		825,359.87	984,699.00	19.3%
6) Capital Outlay	6000-6999		19,800.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		360,528.57	544,829.00	51.1%
9) TOTAL, EXPENDITURES			20,884,739.80	25,354,847.00	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,355,186.96	1,408,975.00	-77.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,433.50	0.00	-100.0%
b) Transfers Out	7600-7629		8,455.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,021.50)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,351,165.46	1,408,975.00	-77.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,020,461.71	13,371,627.17	90.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,020,461.71	13,371,627.17	90.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,020,461.71	13,371,627.17	90.5%
2) Ending Balance, June 30 (E + F1e)			13,371,627.17	14,780,602.17	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		722.00	0.00	-100.0%
Stores	9712		528,444.77	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		12,842,460.40	14,780,602.17	15.1%
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		7,548,062.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		15,578.42		
c) in Revolving Cash Account	9130		722.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		63.75		
2) Investments	9150		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable	9200		5,404,779.90		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		48,197.61		
6) Stores	9320		528,444.77		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			13,545,848.45		
<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		144,788.53		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		29,432.75		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			174,221.28		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Infloows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			13,371,627.17		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs	8220		14,903,459.71	14,150,512.00	-5.1%
Donated Food Commodities	8221		1,035,332.65	1,269,520.00	22.6%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,938,792.36	15,420,032.00	-3.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		9,329,822.24	9,687,803.00	3.8%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,329,822.24	9,687,803.00	3.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		1,760,158.51	1,604,987.00	-8.8%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		146,940.00	45,000.00	-69.4%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		64,213.65	6,000.00	-90.7%
TOTAL, OTHER LOCAL REVENUE			1,971,312.16	1,655,987.00	-16.0%
<b>TOTAL, REVENUES</b>			27,239,926.76	26,763,822.00	-1.7%
<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		4,206,452.07	5,154,386.00	22.5%
Classified Supervisors' and Administrators' Salaries	2300		1,054,861.80	1,108,196.00	5.1%
Clerical, Technical and Office Salaries	2400		313,142.26	338,922.00	8.2%
Other Classified Salaries	2900		34,752.34	42,500.00	22.3%
TOTAL, CLASSIFIED SALARIES			5,609,208.47	6,644,004.00	18.4%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		1,120,363.98	1,462,376.00	30.5%
OASDI/Medicare/Alternative	3301-3302		411,902.99	490,559.00	19.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits	3401-3402		1,426,344.19	2,085,958.00	46.2%
Unemployment Insurance	3501-3502		28,074.56	3,236.00	-88.5%
Workers' Compensation	3601-3602		98,512.08	119,515.00	21.3%
OPEB, Allocated	3701-3702		207,724.45	246,976.00	18.9%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		112,939.19	122,582.00	8.5%
TOTAL, EMPLOYEE BENEFITS			3,405,861.44	4,531,202.00	33.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		1,012,379.65	1,189,540.00	17.5%
Noncapitalized Equipment	4400		274,615.62	70,000.00	-74.5%
Food	4700		9,376,986.18	11,390,573.00	21.5%
TOTAL, BOOKS AND SUPPLIES			10,663,981.45	12,650,113.00	18.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		2,204.86	3,000.00	36.1%
Dues and Memberships	5300		2,289.28	2,600.00	13.6%
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		302,525.76	360,000.00	19.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		401,019.99	409,099.00	2.0%
Professional/Consulting Services and Operating Expenditures	5800		109,420.64	200,000.00	82.8%
Communications	5900		7,899.34	10,000.00	26.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			825,359.87	984,699.00	19.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		19,800.00	0.00	-100.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,800.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service	7438		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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		360,528.57	544,829.00	51.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			360,528.57	544,829.00	51.1%
<b>TOTAL, EXPENDITURES</b>			20,884,739.80	25,354,847.00	21.4%
<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		4,433.50	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,433.50	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		8,455.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,455.00	0.00	-100.0%
<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)			(4,021.50)	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		15,938,792.36	15,420,032.00	-3.3%
3) Other State Revenue	8300-8599		9,329,822.24	9,687,803.00	3.8%
4) Other Local Revenue	8600-8799		1,971,312.16	1,655,987.00	-16.0%
5) TOTAL, REVENUES			27,239,926.76	26,763,822.00	-1.7%
<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		20,071,082.01	24,196,057.00	20.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		360,528.57	544,829.00	51.1%
8) Plant Services	8000-8999		453,129.22	613,961.00	35.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,884,739.80	25,354,847.00	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,355,186.96	1,408,975.00	-77.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,433.50	0.00	-100.0%
b) Transfers Out	7600-7629		8,455.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,021.50)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,351,165.46	1,408,975.00	-77.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,020,461.71	13,371,627.17	90.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,020,461.71	13,371,627.17	90.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,020,461.71	13,371,627.17	90.5%
2) Ending Balance, June 30 (E + F1e)			13,371,627.17	14,780,602.17	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		722.00	0.00	-100.0%
Stores	9712		528,444.77	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		12,842,460.40	14,780,602.17	15.1%
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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	12,099,800.35	14,037,942.12
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	742,660.05	742,660.05
Total, Restricted Balance		12,842,460.40	14,780,602.17

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		92.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		117,430.00	20,000.00	-83.0%
5) TOTAL, REVENUES			117,522.00	20,000.00	-83.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,349.19	0.00	-100.0%
3) Employee Benefits	3000-3999		424.67	0.00	-100.0%
4) Books and Supplies	4000-4999		19,783.40	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		51,779.90	0.00	-100.0%
6) Capital Outlay	6000-6999		1,381,115.87	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,454,453.03	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,336,931.03)	20,000.00	-101.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,000,000.00	2,000,000.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			663,068.97	2,020,000.00	204.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,675,243.45	3,338,312.42	24.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,675,243.45	3,338,312.42	24.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,675,243.45	3,338,312.42	24.8%
2) Ending Balance, June 30 (E + F1e)			3,338,312.42	5,358,312.42	60.5%
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		3,338,312.42	5,358,312.42	60.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		3,495,761.30		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable	9200		80,436.00		
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			3,576,197.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		237,884.88		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			237,884.88		
<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>			3,338,312.42		
(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>OTHER STATE REVENUE</b>					
All Other State Revenue	8590		92.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			92.00	0.00	-100.0%
<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%
Interest	8660		117,430.00	20,000.00	-83.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			117,430.00	20,000.00	-83.0%
<b>TOTAL, REVENUES</b>			117,522.00	20,000.00	-83.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		1,349.19	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,349.19	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		287.13	0.00	-100.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		39.86	0.00	-100.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		6.74	0.00	-100.0%
Workers' Compensation	3601-3602		24.16	0.00	-100.0%
OPEB, Allocated	3701-3702		49.92	0.00	-100.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		16.86	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			424.67	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies	4300		6,090.53	0.00	-100.0%
Noncapitalized Equipment	4400		13,692.87	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			19,783.40	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		51,779.90	0.00	-100.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,779.90	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		1,381,115.87	0.00	-100.0%
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			1,381,115.87	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,454,453.03	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	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%
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)			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		92.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		117,430.00	20,000.00	-83.0%
5) TOTAL, REVENUES			117,522.00	20,000.00	-83.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,454,453.03	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,454,453.03	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,336,931.03)	20,000.00	-101.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,000,000.00	2,000,000.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			663,068.97	2,020,000.00	204.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,675,243.45	3,338,312.42	24.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,675,243.45	3,338,312.42	24.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,675,243.45	3,338,312.42	24.8%
2) Ending Balance, June 30 (E + F1e)			3,338,312.42	5,358,312.42	60.5%
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		3,338,312.42	5,358,312.42	60.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

San Juan Unified  
Sacramento County

Unaudited Actuals  
Deferred Maintenance Fund  
Exhibit: Restricted Balance Detail

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Form 14  
D8AS6XCUZG(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	3,338,312.42	5,358,312.42
Total, Restricted Balance		3,338,312.42	5,358,312.42

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		15,284.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		8,753,789.42	1,989,946.00	-77.3%
5) TOTAL, REVENUES			8,769,073.42	1,989,946.00	-77.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,161,816.25	1,150,894.00	-0.9%
3) Employee Benefits	3000-3999		565,981.23	614,149.00	8.5%
4) Books and Supplies	4000-4999		220,319.85	11,964.00	-94.6%
5) Services and Other Operating Expenditures	5000-5999		2,684,444.39	2,919,415.00	8.8%
6) Capital Outlay	6000-6999		123,487,877.62	5,766,593.00	-95.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			128,120,439.34	10,463,015.00	-91.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,351,365.92)	(8,473,069.00)	-92.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		20,093,475.65	457,458.00	-97.7%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		260,499.45	150,510,000.00	57,677.5%
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			20,353,975.10	150,967,458.00	641.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(98,997,390.82)	142,494,389.00	-243.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		227,178,852.22	128,181,461.40	-43.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,178,852.22	128,181,461.40	-43.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,178,852.22	128,181,461.40	-43.6%
2) Ending Balance, June 30 (E + F1e)			128,181,461.40	270,675,850.40	111.2%
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		126,818,925.42	268,486,480.42	111.7%
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		1,362,535.98	2,189,369.98	60.7%
Site Re-Use	0000	9780	1,362,535.98		
Site Re-Use	0000	9780		2,189,369.98	
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		29,572,024.87		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135		114,015,814.01		
e) Collections Awaiting Deposit	9140		20,959.01		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		1,110,818.90		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		7,629.01		
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			144,727,245.80		
<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		16,545,784.40		
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			16,545,784.40		
<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)			128,181,461.40		
<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		15,284.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			15,284.00	0.00	-100.0%
<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		161,705.09	0.00	-100.0%
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		1,855,445.47	1,840,946.00	-0.8%
Interest	8660		5,872,191.80	142,000.00	-97.6%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		864,447.06	7,000.00	-99.2%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,753,789.42	1,989,946.00	-77.3%
TOTAL, REVENUES			8,769,073.42	1,989,946.00	-77.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		0.00	53,592.00	New
Classified Supervisors' and Administrators' Salaries	2300		684,847.63	713,457.00	4.2%
Clerical, Technical and Office Salaries	2400		315,286.21	383,845.00	21.7%
Other Classified Salaries	2900		161,682.41	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,161,816.25	1,150,894.00	-0.9%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		47,634.99	7,384.00	-84.5%
PERS	3201-3202		236,472.51	296,506.00	25.4%
OASDI/Medicare/Alternative	3301-3302		75,278.02	82,841.00	10.0%
Health and Welfare Benefits	3401-3402		118,997.76	146,164.00	22.8%
Unemployment Insurance	3501-3502		5,824.60	569.00	-90.2%
Workers' Compensation	3601-3602		20,213.50	20,637.00	2.1%
OPEB, Allocated	3701-3702		42,987.27	42,657.00	-0.8%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		18,572.58	17,391.00	-6.4%
TOTAL, EMPLOYEE BENEFITS			565,981.23	614,149.00	8.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		39,146.96	11,964.00	-69.4%
Noncapitalized Equipment	4400		181,172.89	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			220,319.85	11,964.00	-94.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		11,844.35	14,000.00	18.2%
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		107,935.65	83,000.00	-23.1%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		1,824,470.00	1,367,410.00	-25.1%
Professional/Consulting Services and Operating Expenditures	5800		739,942.39	1,455,005.00	96.6%
Communications	5900		252.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,684,444.39	2,919,415.00	8.8%
<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		113,118,869.98	686,898.00	-99.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		10,369,007.64	5,079,695.00	-51.0%
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			123,487,877.62	5,766,593.00	-95.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			128,120,439.34	10,463,015.00	-91.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		20,093,475.65	457,458.00	-97.7%
(a) TOTAL, INTERFUND TRANSFERS IN			20,093,475.65	457,458.00	-97.7%
<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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds	8951		0.00	150,000,000.00	New
Proceeds from Disposal of Capital Assets	8953		241,500.00	0.00	-100.0%
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		18,999.45	510,000.00	2,584.3%
(c) TOTAL, SOURCES			260,499.45	150,510,000.00	57,677.5%
<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)			20,353,975.10	150,967,458.00	641.7%

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		15,284.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		8,753,789.42	1,989,946.00	-77.3%
5) TOTAL, REVENUES			8,769,073.42	1,989,946.00	-77.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		128,067,972.84	9,637,710.00	-92.5%
9) Other Outgo	9000-9999	Except 7600-7699	52,466.50	825,305.00	1,473.0%
10) TOTAL, EXPENDITURES			128,120,439.34	10,463,015.00	-91.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(119,351,365.92)	(8,473,069.00)	-92.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		20,093,475.65	457,458.00	-97.7%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		260,499.45	150,510,000.00	57,677.5%
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			20,353,975.10	150,967,458.00	641.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(98,997,390.82)	142,494,389.00	-243.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		227,178,852.22	128,181,461.40	-43.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,178,852.22	128,181,461.40	-43.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,178,852.22	128,181,461.40	-43.6%
2) Ending Balance, June 30 (E + F1e)			128,181,461.40	270,675,850.40	111.2%
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		126,818,925.42	268,486,480.42	111.7%
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		1,362,535.98	2,189,369.98	60.7%
Site Re-Use	0000	9780	1,362,535.98		
Site Re-Use	0000	9780		2,189,369.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	126,818,925.42	268,486,480.42
Total, Restricted Balance		126,818,925.42	268,486,480.42

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		1,792,565.59	1,330,000.00	-25.8%
5) TOTAL, REVENUES			1,792,565.59	1,330,000.00	-25.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		6,020.00	20,000.00	232.2%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,020.00	20,000.00	232.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,786,545.59	1,310,000.00	-26.7%
<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		5,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,213,454.41)	1,310,000.00	-140.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,694,581.46	4,481,127.05	-41.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,694,581.46	4,481,127.05	-41.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,694,581.46	4,481,127.05	-41.8%
2) Ending Balance, June 30 (E + F1e)			4,481,127.05	5,791,127.05	29.2%
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		4,481,127.05	5,791,127.05	29.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		4,345,914.77		
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		135,212.28		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			4,481,127.05		
<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 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)			4,481,127.05		
<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		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		148,966.00	30,000.00	-79.9%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		1,643,599.59	1,300,000.00	-20.9%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,792,565.59	1,330,000.00	-25.8%
<b>TOTAL, REVENUES</b>			1,792,565.59	1,330,000.00	-25.8%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		6,020.00	20,000.00	232.2%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,020.00	20,000.00	232.2%
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,020.00	20,000.00	232.2%
<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		5,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,792,565.59	1,330,000.00	-25.8%
5) TOTAL, REVENUES			1,792,565.59	1,330,000.00	-25.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,020.00	20,000.00	232.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,020.00	20,000.00	232.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,786,545.59	1,310,000.00	-26.7%
<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		5,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,213,454.41)	1,310,000.00	-140.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,694,581.46	4,481,127.05	-41.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,694,581.46	4,481,127.05	-41.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,694,581.46	4,481,127.05	-41.8%
2) Ending Balance, June 30 (E + F1e)			4,481,127.05	5,791,127.05	29.2%
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		4,481,127.05	5,791,127.05	29.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	4,481,127.05	5,791,127.05
Total, Restricted Balance		4,481,127.05	5,791,127.05

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		14,680,377.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
<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		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,680,377.00	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		14,680,377.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,680,377.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

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			0.00		
<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)			0.00		
<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		14,680,377.00	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			14,680,377.00	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		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
<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	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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		14,680,377.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,680,377.00	0.00	-100.0%
<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)			(14,680,377.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		14,680,377.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			14,680,377.00	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		14,680,377.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,680,377.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

San Juan Unified  
Sacramento County

Unaudited Actuals  
County School Facilities Fund  
Exhibit: Restricted Balance Detail

34 67447 0000000  
Form 35  
D8AS6XCUZG(2022-23)

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<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		719,272.97	0.00	-100.0%
4) Other Local Revenue	8600-8799		104,337,528.37	0.00	-100.0%
5) TOTAL, REVENUES			105,056,801.34	0.00	-100.0%
<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		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		102,610,674.76	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			102,610,674.76	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,446,126.58	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		560,000.00	0.00	-100.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(560,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,886,126.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		101,181,054.99	103,067,181.57	1.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,181,054.99	103,067,181.57	1.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,181,054.99	103,067,181.57	1.9%
2) Ending Balance, June 30 (E + F1e)			103,067,181.57	103,067,181.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		103,067,181.57	103,067,181.57	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		111,519,362.07		
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		6,450,137.07		
3) Accounts Receivable	9200		972,238.00		
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			118,941,737.14		
<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		15,715,445.13		
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		159,110.44		
6) TOTAL, LIABILITIES			15,874,555.57		
<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)			103,067,181.57		
<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		718,542.84	0.00	-100.0%
Other Subventions/In-Lieu Taxes	8572		730.13	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			719,272.97	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll	8611		85,750,855.22	0.00	-100.0%
Unsecured Roll	8612		1,376,483.28	0.00	-100.0%
Prior Years' Taxes	8613		701,038.41	0.00	-100.0%
Supplemental Taxes	8614		2,752,595.48	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		13,911.35	0.00	-100.0%
Interest	8660		11,069,644.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		2,673,000.00	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,337,528.37	0.00	-100.0%
TOTAL, REVENUES			105,056,801.34	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions	7433		0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434		0.00	0.00	0.0%
Debt Service - Interest	7438		30,930,293.06	0.00	-100.0%
Other Debt Service - Principal	7439		71,680,381.70	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			102,610,674.76	0.00	-100.0%
TOTAL, EXPENDITURES			102,610,674.76	0.00	-100.0%
<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		560,000.00	0.00	-100.0%
(d) TOTAL, USES			560,000.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(560,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		719,272.97	0.00	-100.0%
4) Other Local Revenue	8600-8799		104,337,528.37	0.00	-100.0%
5) TOTAL, REVENUES			105,056,801.34	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	102,610,674.76	0.00	-100.0%
10) TOTAL, EXPENDITURES			102,610,674.76	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,446,126.58	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		560,000.00	0.00	-100.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(560,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,886,126.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		101,181,054.99	103,067,181.57	1.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,181,054.99	103,067,181.57	1.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,181,054.99	103,067,181.57	1.9%
2) Ending Balance, June 30 (E + F1e)			103,067,181.57	103,067,181.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		103,067,181.57	103,067,181.57	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	103,067,181.57	103,067,181.57
Total, Restricted Balance		103,067,181.57	103,067,181.57

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		27,185,690.80	26,286,023.00	-3.3%
5) TOTAL, REVENUES			27,185,690.80	26,286,023.00	-3.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		430,319.53	419,920.00	-2.4%
3) Employee Benefits	3000-3999		254,239.59	255,360.00	0.4%
4) Books and Supplies	4000-4999		1,870.35	10,000.00	434.7%
5) Services and Other Operating Expenses	5000-5999		25,044,714.13	27,793,351.00	11.0%
6) Depreciation and Amortization	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,731,143.60	28,478,631.00	10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,454,547.20	(2,192,608.00)	-250.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,626,668.00	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			1,626,668.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,081,215.20	(2,192,608.00)	-171.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		44,779,637.29	47,860,852.49	6.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,779,637.29	47,860,852.49	6.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,779,637.29	47,860,852.49	6.9%
2) Ending Net Position, June 30 (E + F1e)			47,860,852.49	45,668,244.49	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		43,181,350.14	40,638,742.14	-5.9%
c) Unrestricted Net Position	9790		4,679,502.35	5,029,502.35	7.5%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		53,543,483.62		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		1,258,428.29		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		4,889,357.95		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		692,153.36		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) Fixed Assets					
a) Land	9410		0.00		
b) Land Improvements	9420		0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements	9425		0.00		
d) Buildings	9430		0.00		
e) Accumulated Depreciation - Buildings	9435		0.00		
f) Equipment	9440		0.00		
g) Accumulated Depreciation - Equipment	9445		0.00		
h) Work in Progress	9450		0.00		
i) Lease Assets	9460		0.00		
j) Accumulated Amortization-Lease Assets	9465		0.00		
k) Subscription Assets	9470		0.00		
l) Accumulated Amortization-Subscription Assets	9475		0.00		
11) TOTAL, ASSETS			60,383,423.22		
<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		7,578,025.66		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		4,944,545.07		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) Long-Term Liabilities					
a) Subscription Liability	9660		0.00		
b) Net Pension Liability	9663		0.00		
c) Total/Net OPEB Liability	9664		0.00		
d) Compensated Absences	9665		0.00		
e) COPs Payable	9666		0.00		
f) Leases Payable	9667		0.00		
g) Lease Revenue Bonds Payable	9668		0.00		
h) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			12,522,570.73		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			47,860,852.49		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		1,839,736.00	350,000.00	-81.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions	8674		24,598,243.56	25,926,023.00	5.4%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		747,711.24	10,000.00	-98.7%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,185,690.80	26,286,023.00	-3.3%
TOTAL, REVENUES			27,185,690.80	26,286,023.00	-3.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<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		122,745.58	127,050.00	3.5%
Clerical, Technical and Office Salaries	2400		307,573.95	292,870.00	-4.8%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			430,319.53	419,920.00	-2.4%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		101,138.31	112,034.00	10.8%
OASDI/Medicare/Alternative	3301-3302		31,077.62	30,748.00	-1.1%
Health and Welfare Benefits	3401-3402		89,079.50	81,949.00	-8.0%
Unemployment Insurance	3501-3502		2,159.44	201.00	-90.7%
Workers' Compensation	3601-3602		7,506.47	7,545.00	0.5%
OPEB, Allocated	3701-3702		15,921.81	15,595.00	-2.1%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		7,356.44	7,288.00	-0.9%
TOTAL, EMPLOYEE BENEFITS			254,239.59	255,360.00	0.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		1,870.35	10,000.00	434.7%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,870.35	10,000.00	434.7%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		4,892,618.06	5,091,824.00	4.1%
Professional/Consulting Services and					
Operating Expenditures	5800		20,148,833.05	22,693,527.00	12.6%
Communications	5900		3,263.02	8,000.00	145.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,044,714.13	27,793,351.00	11.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense	6900		0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910		0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920		0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			25,731,143.60	28,478,631.00	10.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		1,626,668.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,626,668.00	0.00	-100.0%
<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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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			1,626,668.00	0.00	-100.0%
(a - b + c - d + e)					

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		27,185,690.80	26,286,023.00	-3.3%
5) TOTAL, REVENUES			27,185,690.80	26,286,023.00	-3.3%
<b>B. EXPENSES (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		25,731,143.60	28,478,631.00	10.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			25,731,143.60	28,478,631.00	10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,454,547.20	(2,192,608.00)	-250.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,626,668.00	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			1,626,668.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,081,215.20	(2,192,608.00)	-171.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		44,779,637.29	47,860,852.49	6.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,779,637.29	47,860,852.49	6.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,779,637.29	47,860,852.49	6.9%
2) Ending Net Position, June 30 (E + F1e)			47,860,852.49	45,668,244.49	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		43,181,350.14	40,638,742.14	-5.9%
c) Unrestricted Net Position	9790		4,679,502.35	5,029,502.35	7.5%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	43,181,350.14	40,638,742.14
Total, Restricted Net Position		43,181,350.14	40,638,742.14

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	34,595.57	34,487.91	36,813.09	34,638.99	34,638.90	35,123.77
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	34,595.57	34,487.91	36,813.09	34,638.99	34,638.90	35,123.77
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	115.83	118.74	118.74	115.83	115.83	115.83
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	115.83	118.74	118.74	115.83	115.83	115.83
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	34,711.40	34,606.65	36,931.83	34,754.82	34,754.73	35,239.60
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

**2022-23 Unaudited Actuals**  
**AVERAGE DAILY ATTENDANCE**

34 67447 000000  
**Form A**  
**D8AS6XCUZG(2022-23)**

San Juan Unified  
Sacramento 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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	210.06	219.39	210.06	245.00	245.00	245.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	210.06	219.39	210.06	245.00	245.00	245.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	210.06	219.39	210.06	245.00	245.00	245.00

	<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	6,350,107.00		6,350,107.00			6,350,107.00
Work in Progress	177,162,353.57	545,702.00	177,708,055.57	75,195,386.14	233,475,908.57	19,427,533.14
Total capital assets not being depreciated	183,512,460.57	545,702.00	184,058,162.57	75,195,386.14	233,475,908.57	25,777,640.14
Capital assets being depreciated:						
Land Improvements	86,677,276.38		86,677,276.38			86,677,276.38
Buildings	949,407,495.71	30,024,305.00	979,431,800.71	119,069,524.58		1,098,501,325.29
Equipment	28,680,146.53		28,680,146.53	5,284,772.23	250,558.07	33,714,360.69
Total capital assets being depreciated	1,064,764,918.62	30,024,305.00	1,094,789,223.62	124,354,296.81	250,558.07	1,218,892,962.36
Accumulated Depreciation for:						
Land Improvements	(37,637,538.83)		(37,637,538.83)	(3,886,745.87)		(41,524,284.70)
Buildings	(330,772,018.48)	46,355.00	(330,725,663.48)	(38,658,353.70)		(369,384,017.18)
Equipment	(23,040,119.91)		(23,040,119.91)	(551,076.41)	225,502.26	(23,816,698.58)
Total accumulated depreciation	(391,449,677.22)	46,355.00	(391,403,322.22)	(43,096,175.98)	225,502.26	(434,725,000.46)
Total capital assets being depreciated, net excluding lease and subscription assets	673,315,241.40	30,070,660.00	703,385,901.40	81,258,120.83	476,060.33	784,167,961.90
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	856,827,701.97	30,616,362.00	887,444,063.97	156,453,506.97	233,951,968.90	809,945,602.04
<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)	58.99%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages: MOE 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  \$310,657,360.08 \$296,797,600.70
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	5.03%

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:

Sharmila LaPorte  
Name  
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Title  
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Telephone  
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For School District:

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E-mail Address

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

FEDERAL PROGRAM NAME	TITLE I, PART A BASIC GRANT		ESSA - School Improvements	ESSA - School Improvements	ESSA - School Improvements	CCSPP - Community Schools Grant	ESSR FUND II FUND - CARES ACT	ESSR FUND III FUND
	84.01	84.010						
FEDERAL CATALOG NUMBER	3010	3182	3182	3182	3182	3211	3212	3213
RESOURCE CODE								
REVENUE OBJECT	8290(0)	8290 (0)	8290 (9)	8290 (2)	8290 (3)	8290	8290	8290
LOCAL DESCRIPTION (if any)	RP 304	SBF 5	SBF 5	SBF 5	SBF 5	RP 108	SEC. 313	ARP Act
<b>AWARD</b>								
1. Prior Year Carryover	5,708,326.00		19,368.38	243,018.40	622,448.00	637,846.57	11,956,734.67	68,599,623.45
2. a. Current Year Award	16,562,327.00	713,403.00						
b. Transferability (ESSA)								
c. Other Adjustments	1,760.29							
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	16,564,087.29	713,403.00	-	-	-	-	-	-
3. Required Matching Funds/Other							3,479.57	74.00
4. Total Available Award								
(sum lines 1,2d, & 3)	22,272,413.29	713,403.00	19,368.38	243,018.40	622,448.00	637,846.57	11,960,214.24	68,599,697.45
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr					155,612.00			
6. Cash Received in Current Year	16,388,127.00	178,351.00	2,250.57	109,322.75	-	628,944.23	10,396,063.24	27,427,196.98
7. Contributed Matching Funds	1,760.29	-	-	-	-	-		74.00
8.  Total Available (sum lines 5, 6, 7)	16,389,887.29	178,351.00	2,250.57	109,322.75	155,612.00	628,944.23	10,396,063.24	27,427,270.98
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	17,248,397.25		2,179.94	105,891.85	338,518.69	609,205.96	11,620,895.58	23,377,703.97
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	6,000.00	-			-		1,148,097.46	320,000.00
c Indirects 73x9	558,653.04	-	70.63	3,430.90	10,968.00	19,738.27	339,318.66	747,069.61
d Total Expenditures	17,807,050.29	-	2,250.57	109,322.75	349,486.69	628,944.23	11,960,214.24	24,124,773.58
9. Donor-Authorized Expenditures	17,807,050.29	-	2,250.57	109,322.75	349,486.69	628,944.23	11,960,214.24	24,124,773.58
10. Non-Donor Authorized Expenditures								
11.  Total Expenditures (lines 9 & 10)	17,807,050.29	-	2,250.57	109,322.75	349,486.69	628,944.23	11,960,214.24	24,124,773.58
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	(1,417,163.00)	178,351.00	-	-	(193,874.69)	-	(1,564,151.00)	3,302,497.40
a. Unearned Revenue	0.00	178,351.00	0.00	0.00	0.00	0.00	0.00	3,302,497.40
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	1,417,163.00	0.00	0.00	0.00	193,874.69	0.00	1,564,151.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,465,363.00	713,403.00	17,117.81	133,695.65	272,961.31	8,902.34	-	44,474,923.87
15. If carryover is allowed, enter line 14 amount here	4,465,363.00	713,403.00	-	-	272,961.31	-	-	44,474,923.87
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	17,805,290.00	-	2,250.57	109,322.75	349,486.69	628,944.23	11,960,214.24	24,124,699.58

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

FEDERAL PROGRAM NAME	ESSER FUND III FUND - LEARNING LOSS	LEARNING LOSS MITIGATION (GEER)	ELO ESSER II STATE RESERVE	ELO GEER II	ELO ESSER III STATE RESERVE	ELO ESSER 111 STATE RESERVE EMERGENCY NEEDS	SPECIAL ED: IDEA/ARP 611 Local Assistance Grants	SPECIAL ED: IDEA/ARP Prop Share
FEDERAL CATALOG NUMBER	84.425U	84.425C	84.425	84.425	84.425	84.425	84.027x	84.027x
RESOURCE CODE	3214	3215	3216	3217	3218	3219	3305	3306
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8182	8182
LOCAL DESCRIPTION (if any)	ARP Act	SB 98	AB 86	AB167	SB 98	AB86/130		
<b>AWARD</b>								
1. Prior Year Carryover	23,196,623.00	45,413.70	2,643,284.61	924,056.00	2,181,089.33	4,524,420.00	2,116,078.00	
2. a. Current Year Award								-
b. Transferability (ESSA)								
c. Other Adjustments								
d. Adj. Cur Yr Award (sum lines 2a+2b+2c)	-	-	-	-	(472.13)	-	-	-
3. Required Matching Funds/Other							(340,049.00)	22,637.00
4. Total Available Award								-
(sum lines 1,2d, & 3)	23,196,623.00	45,413.70	2,643,284.61	924,056.00	2,180,617.20	4,524,420.00	1,776,029.00	22,637.00
<b>REVENUES</b>								-
5.  Unearned Revenue Deferred from Prior Yr	1,506,163.20	45,413.70		231,014.00	212,141.20	1,131,105.00		
6. Cash Received in Current Year	9,249,512.27		2,127,681.61	408,730.00	477,178.00	263,413.00		
7. Contributed Matching Funds	-	-	-	-	-	-	(242,255.89)	
8.  Total Available (sum lines 5, 6, 7)	10,755,675.47	45,413.70	2,127,681.61	639,744.00	689,319.20	1,394,518.00	(242,255.89)	-
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	9,882,822.28	43,988.47	1,729,389.73	436,471.37	54,400.73	925,312.27	1,706,598.57	21,926.58
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp							1,651,307.57	
c Indirects 73x9	-	1,425.23	-	-	-	-	1,791.43	710.42
d Total Expenditures	9,882,822.28	45,413.70	1,729,389.73	436,471.37	54,400.73	925,312.27	1,708,390.00	22,637.00
9. Donor-Authorized Expenditures	9,882,822.28	45,413.70	1,729,389.73	436,471.37	54,400.73	925,312.27	1,708,390.00	22,637.00
10. Non-Donor Authorized Expenditures								
11.  Total Expenditures (lines 9 & 10)	9,882,822.28	45,413.70	1,729,389.73	436,471.37	54,400.73	925,312.27	1,708,390.00	22,637.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	872,853.19	(0.00)	398,291.88	203,272.63	634,918.47	469,205.73	(1,950,645.89)	(22,637.00)
a. Unearned Revenue	872,853.19	0.00	398,291.88	203,272.63	634,918.47	469,205.73	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	1,950,645.89	22,637.00
14. Unused Grant Award Calculation (line 4 minus line 9)	13,313,800.72	-	913,894.88	487,584.63	2,126,216.47	3,599,107.73	67,639.00	-
15. If carryover is allowed, enter line 14 amount here	13,313,800.72	-	913,894.88	487,584.63	2,126,216.47	3,599,107.73	67,639.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	9,882,822.28	45,413.70	1,729,389.73	436,471.37	54,400.73	925,312.27	1,950,645.89	22,637.00

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

FEDERAL PROGRAM NAME	SPECIAL ED: IDEA/ARP Loc Asst Ent CEIS	SPECIAL ED: ARP IDEA Part B, Sec 619, Preschool Grants	SPECIAL ED: IDEA/ARP Preschool CEIS	BASIC LOCAL ASSISTANCE ENT.	BASIC LOCAL ASST. PRIVATE SCHOOL ISP	IDEA EARLY INTERVENING SVCS	FEDERAL PRESCHOOL	PRESCHOOL GRTS EARLY INTERVENING SVCS
FEDERAL CATALOG NUMBER	84.027x	84.173	84.173	84.027	84.027	84.027	84.173	84.173
RESOURCE CODE	3307	3308	3309	3310	3311	3312	3315	3318
REVENUE OBJECT	8182	8182		8181	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)		Sub Fund 03		Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03
<b>AWARD</b>								
1. Prior Year Carryover		82,713.23		5,046,779.73	41,576.28	227,401.83	125,180.76	44,723.01
2. a. Current Year Award	-		-	10,114,047.80	125,374.20	-	440,083.00	-
b. Transferability (ESSA)				(105,531.00)	105,531.00	-		
c. Other Adjustments								
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	-	10,008,516.80	230,905.20	-	440,083.00	-
3. Required Matching Funds/Other	317,412.00	(27,195.00)	27,195.00	(1,479,728.00)		1,479,728.00	(65,926.00)	65,926.00
4. Total Available Award	-		-					
(sum lines 1,2d, & 3)	317,412.00	55,518.23	27,195.00	13,575,568.53	272,481.48	1,707,129.83	499,337.76	110,649.01
<b>REVENUES</b>	-		-	-				
5. Unearned Revenue Deferred from Prior Yr								
6. Cash Received in Current Year			-	227,401.83	41,576.28			44,723.01
7. Contributed Matching Funds	242,255.89	(16,978.06)	16,978.06	(1,483,521.10)	-	1,483,521.10	(69,657.07)	69,657.07
8.  Total Available (sum lines 5, 6, 7)	242,255.89	(16,978.06)	16,978.06	(1,256,119.27)	41,576.28	1,483,521.10	(24,934.06)	69,657.07
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	234,653.13	55,505.11	16,445.23	10,665,018.66	157,218.45	1,437,575.46	318,098.54	67,471.01
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		55,100.02			91,970.00	19,500.00	29,257.13	
c Indirects 73x9	7,602.76	13.12	532.83	345,546.60	2,114.05	45,945.64	9,358.46	2,186.06
d Total Expenditures	242,255.89	55,518.23	16,978.06	11,010,565.26	159,332.50	1,483,521.10	327,457.00	69,657.07
9. Donor-Authorized Expenditures	242,255.89	55,518.23	16,978.06	11,010,565.26	159,332.50	1,483,521.10	327,457.00	69,657.07
10. Non-Donor Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	242,255.89	55,518.23	16,978.06	11,010,565.26	159,332.50	1,483,521.10	327,457.00	69,657.07
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	-	(72,496.29)	-	(12,266,684.53)	(117,756.22)	0.00	(352,391.06)	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	72,496.29	0.00	12,266,684.53	117,756.22	0.00	352,391.06	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	75,156.11	-	10,216.94	2,565,003.27	113,148.98	223,608.73	171,880.76	40,991.94
15. If carryover is allowed, enter line 14 amount here	75,156.11	-	10,216.94	2,565,003.27	113,148.98	223,608.73	171,880.76	40,991.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	-	72,496.29	-	12,494,086.36	159,332.50	-	397,114.07	-

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

FEDERAL PROGRAM NAME	IDEA MENTAL HEALTH AB3632	PRESCHOOL STAFF DEV.	EARLY INTERVENTION PART C	ALTERNATE DISPUTE RESOLUTION PROGRAM	CARL PERKINS	PROJ CAL-WELL	NCLB -TITLE II PART A (WAS 4010 & 4135)	NCLB -TITLE II PART A (WAS 4010 & 4135)
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.181	84.173A	84.048		84.367	84.367
RESOURCE CODE	3327	3345	3385	3395	3550	3724	4035	4035
REVENUE OBJECT	8182	8182	8182(2)	8182(3)	8290	8290	8290(2)	8290(3)
LOCAL DESCRIPTION (if any)	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03	RP 405	RP 114	RP 700,702	RP 700,702
<b>AWARD</b>								
1. Prior Year Carryover	11,677.46	-	-	30,814.46	-	-	632,253.00	
2. a. Current Year Award	536,759.00	2,455.00	162,284.00	14,922.00	476,673.00	98,591.48		1,829,311.00
b. Transferability (ESSA)								
c. Other Adjustments					308.93			518.00
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	536,759.00	2,455.00	162,284.00	14,922.00	476,981.93	98,591.48	-	1,829,829.00
3. Required Matching Funds/Other	43,625.92							-
4. Total Available Award								
(sum lines 1,2d, & 3)	592,062.38	2,455.00	162,284.00	45,736.46	476,981.93	98,591.48	632,253.00	1,829,829.00
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr								
6. Cash Received in Current Year			81,142.00	13,037.46	239,651.93	78,414.95	632,253.00	1,385,014.00
7. Contributed Matching Funds	43,625.92		-	-	-	-	-	-
8.   Total Available (sum lines 5, 6, 7)	43,625.92	-	81,142.00	13,037.46	239,651.93	78,414.95	632,253.00	1,385,014.00
<b>EXPENDITURES</b>								
a. Total Expenditures (exclude 73x9)	573,481.58		157,191.01	42,384.43	462,849.49	95,497.37	612,411.00	435,045.14
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					26,354.19	-		
c. Indirects 73x9	18,580.80	-	5,092.99	1,373.26	14,132.44	3,094.11	19,842.00	14,094.86
d. Total Expenditures	592,062.38	-	162,284.00	43,757.69	476,981.93	98,591.48	632,253.00	449,140.00
9. Donor-Authorized Expenditures	592,062.38	-	162,284.00	43,757.69	476,981.93	98,591.48	632,253.00	449,140.00
10. Non-Donor Authorized Expenditures								
11.   Total Expenditures (lines 9 & 10)	592,062.38	-	162,284.00	43,757.69	476,981.93	98,591.48	632,253.00	449,140.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	(548,436.46)	-	(81,142.00)	(30,720.23)	(237,330.00)	(20,176.53)	-	935,874.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	935,874.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	548,436.46	0.00	81,142.00	30,720.23	237,330.00	20,176.53	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	2,455.00	-	1,978.77	-	-	-	1,380,689.00
15. If carryover is allowed, enter line 14 amount here	-	2,455.00	-	1,978.77	-	-	-	1,380,689.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	548,436.46	-	162,284.00	43,757.69	476,981.93	98,591.48	632,253.00	449,140.00

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

FEDERAL PROGRAM NAME	SSAE COMPETITIVE GRANT PROGRAM	TITLE IV, PART A - Academic Enrichment	TITLE IV, PART A - Academic Enrichment	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 204)	21ST CENTURY (ASSETS - LOC 204)	TITLE III IMMIGRANT
FEDERAL CATALOG NUMBER	84.424			84.287	84.287	84.287	84.287	84.365
RESOURCE CODE	4125	4127	4127	4128	4128	4129	4129	4201
REVENUE OBJECT	8285	8290 (2)	8290 (3)	8290 (0)	8290 (2)	8290 (0)	8290 (2)	8290(1)
LOCAL DESCRIPTION (if any)	RP 703			GO 1140 LO 202	GO 1140 LO 202	GO 1140 LO 204	GO 1140 LO 204	
<b>AWARD</b>								
1. Prior Year Carryover	27,500.00	885,578.00			34,699.10		14,399.05	80,126.00
2. a. Current Year Award	-		1,200,188.00	201,296.17		214,390.80		
b. Transferability (ESSA)	-				0.01			
c. Other Adjustments								
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	1,200,188.00	201,296.17	0.01	214,390.80	-	-
3. Required Matching Funds/Other								
4. Total Available Award								
(sum lines 1,2d, & 3)	27,500.00	885,578.00	1,200,188.00	201,296.17	34,699.11	214,390.80	14,399.05	80,126.00
<b>REVENUES</b>								
5.  Unearned Revenue Deferred from Prior Yr	27,500.00							80,126.00
6. Cash Received in Current Year	-	885,578.00	181,207.00	113,712.05	34,699.11	238,223.85	180.18	
7. Contributed Matching Funds	-	-	-	-	-	-	-	-
8.  Total Available (sum lines 5, 6, 7)	27,500.00	885,578.00	181,207.00	113,712.05	34,699.11	238,223.85	180.18	80,126.00
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	26,000.00	857,786.00	330,315.81	180,106.64	33,610.14	194,189.14	13,947.16	77,611.00
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	-	47,500.00		24,500.80		29,315.85		
c Indirects 73x9	-	26,253.00	10,702.19	5,041.63	1,088.97	5,341.89	451.89	2,515.00
d Total Expenditures	26,000.00	884,039.00	341,018.00	185,148.27	34,699.11	199,531.03	14,399.05	80,126.00
9. Donor-Authorized Expenditures	26,000.00	884,039.00	341,018.00	185,148.27	34,699.11	199,531.03	14,399.05	80,126.00
10. Non-Donor Authorized Expenditures								
11.  Total Expenditures (lines 9 & 10)	26,000.00	884,039.00	341,018.00	185,148.27	34,699.11	199,531.03	14,399.05	80,126.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	-							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	1,500.00	1,539.00	(159,811.00)	(71,436.22)	-	38,692.82	(14,218.87)	-
a. Unearned Revenue	1,500.00	1,539.00	0.00	0.00	0.00	38,692.82	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	159,811.00	71,436.22	0.00	0.00	14,218.87	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,500.00	1,539.00	859,170.00	16,147.90	-	14,859.77	-	-
15. If carryover is allowed, enter line 14 amount here	1,500.00	1,539.00	859,170.00	16,147.90	-	14,859.77	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	26,000.00	884,039.00	341,018.00	185,148.27	34,699.11	199,531.03	14,399.05	80,126.00

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

FEDERAL PROGRAM NAME	TITLE III LIMITED ENGLISH PROF.	TITLE III LIMITED ENGLISH PROF.	INDIAN EDUCATION	NCLB TITLE X MCKINNEY-VENTO HOMELESS	ARP HOMELESS I	ARP HCY HOMELESS II	COPS SVPP	REFUGEE SCHOOL IMPACT
FEDERAL CATALOG NUMBER	84.365	84.365	84.060	84.196	84.425	84.425	16.710	
RESOURCE CODE	4203	4203	4510	5630	5632 (Yr4)	5634 (Yr4)	5826	5830
REVENUE OBJECT	8290 (3)	8290 (2)		8290(3)	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)			RP 412	Goal 1489				
<b>AWARD</b>								
1. Prior Year Carryover		108,779.00		-	115,548.84	<b>474,625.82</b>	63,661.00	
2. a. Current Year Award	853,387.00		29,386.00	126,736.24				138,346.00
b. Transferability (ESSA)				0.01				
c. Other Adjustments								
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	853,387.00	-	29,386.00	126,736.25	-	-	-	138,346.00
3. Required Matching Funds/Other								
4. Total Available Award								
(sum lines 1,2d, & 3)	853,387.00	108,779.00	29,386.00	126,736.25	115,548.84	474,625.82	63,661.00	138,346.00
<b>REVENUES</b>								
5.  Unearned Revenue Deferred from Prior Yr		15,731.00			69,404.43	<b>96,735.82</b>		
6. Cash Received in Current Year	853,387.00	93,048.00	17,064.07	114,062.01	30,763.00	<b>184,395.00</b>	15,247.67	
7. Contributed Matching Funds	-	-	-	-	-	-	-	-
8.  Total Available (sum lines 5, 6, 7)	853,387.00	108,779.00	17,064.07	114,062.01	100,167.43	281,130.82	15,247.67	-
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	325,718.35	105,365.01	28,464.00	122,758.86	20,787.63	201,808.23	15,247.67	109,219.00
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			-					
c Indirects 73x9	<b>10,552.65</b>	<b>3,413.99</b>	<b>922.00</b>	<b>3,977.39</b>	<b>673.52</b>	<b>6,538.59</b>	-	<b>3,538.00</b>
d Total Expenditures	336,271.00	108,779.00	29,386.00	126,736.25	21,461.15	208,346.82	15,247.67	112,757.00
9. Donor-Authorized Expenditures	336,271.00	108,779.00	29,386.00	126,736.25	21,461.15	208,346.82	15,247.67	112,757.00
10. Non-Donor Authorized Expenditures								
11.  Total Expenditures (lines 9 & 10)	336,271.00	108,779.00	29,386.00	126,736.25	21,461.15	208,346.82	15,247.67	112,757.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					-			
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	517,116.00	-	(12,321.93)	(12,674.24)	78,706.28	72,784.00	-	(112,757.00)
a. Unearned Revenue	517,116.00	0.00	0.00	0.00	78,706.28	72,784.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	12,321.93	12,674.24	0.00	0.00	0.00	112,757.00
14. Unused Grant Award Calculation (line 4 minus line 9)	517,116.00	-	-	-	94,087.69	266,279.00	48,413.33	25,589.00
15. If carryover is allowed, enter line 14 amount here	517,116.00	-	-	-	94,087.69	266,279.00	-	25,589.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	336,271.00	108,779.00	29,386.00	126,736.25	21,461.15	208,346.82	15,247.67	112,757.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	CARL PERKINS	"231" ABE/ VESL/ ESL	"231" ASE/GED	EL CIVICS:CITIZENSHIP PREP, CIVIC PARTICIP	Child Care Dev. Block Grant CCTR-7192	Child Care Dev. Block Grant CCTR-7192	SCHOOL READINESS 1ST FIVE COMMISSION	Early HeadStart Basic/T&TA
FEDERAL CATALOG NUMBER	84.048	84.002A	84.002	84.002A	93.596	93.596	8348	93.600
RESOURCE CODE	3555-4630	3905-4110	3913-4113	3926-4115	5025	5025	8348	9727-2
REVENUE OBJECT	8290	8290	8290	8290	8290 / Goal 0001/1130	8290 / Goal 0020	8699 (5)	8290 / Goals 0001/0002/0040
LOCAL DESCRIPTION (if any)	FD 11-415	FD 11-415	FD 11-415	FD 11-415	FD 12	FD 12	FD 12	FD 12 FY 21-22
<b>AWARD</b>								
1. Prior Year Carryover	-	-	-	-	-	158,400.00		233,195.73
2. a. Current Year Award	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00		425,120.00	
b. Transferability (ESSA)								
c. Other Adjustments					-	-		
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	-	425,120.00	-
3. Required Matching Funds/Other							-	
4. Total Available Award								
(sum lines 1,2d, & 3)	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	425,120.00	233,195.73
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Yr						158,400.00		
6. Cash Received in Current Year	12,075.00	244,525.00	77,400.00	30,060.00	1,775,898.00		311,798.73	155,678.43
7. Contributed Matching Funds	-	-	-	-	-	-	15,135.85	-
8. Total Available (sum lines 5, 6, 7)	12,075.00	244,525.00	77,400.00	30,060.00	1,775,898.00	158,400.00	326,934.58	155,678.43
<b>EXPENDITURES</b>								
a Total Expenditures (exclude 73x9)	12,075.00	329,080.00	103,200.00	40,080.00	1,720,614.28	158,400.00	407,255.06	149,258.94
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp					14,326.63		326.39	
c Indirects 73x9	-	-	-	-	55,283.72	-	13,195.06	6,419.49
d Total Expenditures	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	420,450.12	155,678.43
9. Donor-Authorized Expenditures	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	420,450.12	155,678.43
10. Non-Donor Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	420,450.12	155,678.43
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	-	(84,555.00)	(25,800.00)	(10,020.00)	-	-	(93,515.54)	-
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	84,555.00	25,800.00	10,020.00	0.00	0.00	93,515.54	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	-	-	0.00	77,517.30
15. If carryover is allowed, enter line 14 amount here	-	-	-	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	12,075.00	329,080.00	103,200.00	40,080.00	1,775,898.00	158,400.00	405,314.27	155,678.43

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

	Early Head Start Basic /T&TA	Headstart Basic/T&TA	Head Start COVID	Headstart Basic/T&TA	Total
FEDERAL CATALOG NUMBER	93.600	93.600	93.600	93.600	
	9727-3	9734-2	9734-2	9734-3	
RESOURCE CODE	8290 / Goals 0001/0002/0040	8290 / Goals 0001/0002//0040	8290 / Goal 0020	8290 / Goals 0001/0002/0040	
	FD12 FY 22-23	FD 12 FY 21-22	FD 12 FY 20-21	FD 12 FY 22-23	
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carryover		1,507,265.14	155,793.78		133,521,021.33
2. a. Current Year Award	2,247,345.00			11,053,362.00	49,826,120.69
b. Transferability (ESSA)					-
c. Other Adjustments					2,587.24
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	2,247,345.00	-	-	11,053,362.00	49,828,235.80
3. Required Matching Funds/Other					47,179.49
4. Total Available Award					-
(sum lines 1,2d, & 3)	2,247,345.00	1,507,265.14	155,793.78	11,053,362.00	183,396,436.62
<b>REVENUES</b>					-
5.  Unearned Revenue Deferred from Prior Yr		202,601.77	155,793.78		4,087,741.90
6. Cash Received in Current Year	1,578,431.26		-	6,361,743.13	83,709,161.60
7. Contributed Matching Funds					60,596.06
8.  Total Available (sum lines 5, 6, 7)	1,578,431.26	202,601.77	155,793.78	6,361,743.13	87,857,499.56
<b>EXPENDITURES</b>					-
a Total Expenditures (exclude 73x9)	2,111,122.41	197,161.52	155,793.78	7,388,407.47	98,849,931.95
b Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	9,782.35			58,868.62	3,532,207.01
c Indirects 73x9	<b>66,955.80</b>	<b>5,440.25</b>	-	<b>236,051.28</b>	2,637,042.48
d Total Expenditures	2,178,078.21	202,601.77	155,793.78	7,624,458.75	101,486,974.43
9. Donor-Authorized Expenditures	2,178,078.21	202,601.77	155,793.78	7,624,458.75	101,486,974.43
10. Non-Donor Authorized Expenditures					-
11.  Total Expenditures (lines 9 & 10)	2,178,078.21	202,601.77	155,793.78	7,624,458.75	101,486,974.43
12. Amounts Included in Line 6 above for Prior Year Adjustments					-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line	(599,646.95)	-	-	(1,262,715.62)	(13,629,474.87)
a. Unearned Revenue		0.00	0.00	0.00	7,705,602.40
b. Accounts Payable	0.00	0.00	0.00	0.00	-
c. Accounts Receivable	599,646.95	0.00	0.00	1,262,715.62	21,335,077.27
14. Unused Grant Award Calculation (line 4 minus line 9)	69,266.79	1,304,663.37	0.00	3,428,903.25	81,904,792.31
15. If carryover is allowed, enter line 14 amount here	69,266.79	-	-	3,428,903.25	80,314,482.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)	2,178,078.21	202,601.77	155,793.78	7,624,458.75	101,426,378.37

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

STATE PROGRAM NAME LEARNING Suffix EZ	AFTER SCHOOL LEARNING Suffix EZ	AFTER SCHOOL LEARNING Suffix EZ	UPK PLANNING & IMPLEMENTATION GRANT	Teacher Incentive National Board	INITIATIVE: CA PARTNERSHIP ACADEMIES YOUTH APPRENTICESHIP	INITIATIVE: CA PARTNERSHIP ACADEMIES YOUTH APPRENTICESHIP	PARTNERSHIP LIGHTHOUSE ACADEMIES PROJECT
STATE ID NUMBER (IF ANY) 23939-EZ	23939-EZ	25593	25572	25220	25220	25220	25220
RESOURCE CODE 6010	6010	6053	6271	6385	6385	6385	6385
REVENUE OBJECT 8590 (0)	8590 (2)	8590	8590	8590 (2)	8590 (3)	8590 (4)	8590 (4)
LOCAL DESCRIPTION (if any) RP 570	RP 570	RP 000	RP 000	RP 405 YR 2 LOC 000	RP 405 YR 3 LOC 000	RP 405 YR 4 LOC 000	RP 405 YR 4 LOC 000
<b>AWARD</b>							
1. Prior Year Carryover		755,766.11	561,815.00	-	31,280.35	-	-
2. a. Current Year Award	4,549,212.85		1,523,147.00	5,000.00		30,000.00	20,000.00
b. Other Adjustments	888,533.99		-	-			
c. Adj. Curr Yr. Award (sum lines 2a &	5,437,746.84	-	1,523,147.00	5,000.00	-	30,000.00	20,000.00
3. Required Matching Funds/Other				317.00			
4. Total Available Award	5,437,746.84	755,766.11	2,084,962.00	5,317.00	31,280.35	30,000.00	20,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Yr			561,815.00		31,280.35		
6. Cash Received in Current Year	4,839,822.97	755,766.12	1,517,264.00	5,000.00	-	27,000.00	15,000.00
7. Contributed Matching Funds	0.01	(0.01)		317.00	-	-	-
8. Total Available (sum lines 5, 6, 7)	4,839,822.98	755,766.11	2,079,079.00	5,317.00	31,280.35	27,000.00	15,000.00
<b>EXPENDITURES</b>							
Total Expenditures (exclude 73x9)	4,896,239.09	732,047.73	5,698.37	5,317.00	30,298.67	29,058.50	14,529.25
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	802,605.89	-					
Indirects 73x9	132,633.72	23,718.38	184.63	-	981.68	941.50	470.75
Total Expenditures	5,028,872.81	755,766.11	5,883.00	5,317.00	31,280.35	30,000.00	15,000.00
9. Donor-Authorized Expenditures	5,028,872.81	755,766.11	5,883.00	5,317.00	31,280.35	30,000.00	15,000.00
10. Non-Donor Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,028,872.81	755,766.11	5,883.00	5,317.00	31,280.35	30,000.00	15,000.00
12. Amounts Included in Line 6 above for							
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(189,049.83)	-	2,073,196.00	-	-	(3,000.00)	-
a. Unearned Revenue	-	-	2,079,079.00	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	189,049.83	-	5,883.00	-	-	3,000.00	-
14. Unused Grant Award Calculation (line	408,874.03	-	2,079,079.00	-	-	-	5,000.00
15. If carryover is allowed, enter line 14	408,874.03	-	2,079,079.00	-	-	-	5,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,028,872.80	755,766.12	5,883.00	5,000.00	31,280.35	30,000.00	15,000.00

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CPA CALIFORNIA LABOR FEDERATION PARTNERSHIP PROJECT	CPA CALIFORNIA LABOR FEDERATION PARTNERSHIP PROJECT	CPA CALIFORNIA LABOR FEDERATION PARTNERSHIP PROJECT	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	CTEIG	CTEIG	CTEIG
25220	25220	25220	25220	25220	25220			
6385	6385	6385	6385	6385	6385	6387	6387	6387
8590 (2)	8590 (3)	8590 (4)	8590 (2)	8590 (3)	8590 (4)	8590 (3)	8590 (4)	8590 (2)
RP 405 YR 2 LOC 207	RP 405 YR 3 LOC 207	RP 405 YR 4 LOC 207	RP 405 YR 2 LOC 209	RP 405 YR 3 LOC 209	RP 405 YR 4 LOC 209	RP 405	RP 405	RP 405
-	-	-	-	-	-	1,580,219.00		107,313.00
5,469.00	20,000.00	45,000.00	2,188.00	81,000.00	81,000.00		1,878,218.00	
5,469.00	20,000.00	45,000.00	2,188.00	81,000.00	81,000.00	-	1,878,218.00	-
5,469.00	20,000.00	45,000.00	2,188.00	81,000.00	81,000.00	1,580,219.00	1,878,218.00	107,313.00
				40,500.00		1,422,197.00		3,807.00
5,469.00	20,000.00	22,500.00	1,969.00	40,500.00	40,500.00		1,690,396.00	103,506.00
-	-	-	-	-	-	-	-	-
5,469.00	20,000.00	22,500.00	1,969.00	81,000.00	40,500.00	1,422,197.00	1,690,396.00	107,313.00
5,297.37	19,372.34		2,119.33	78,457.96		1,482,722.71		103,945.18
						57,219.72		
<b>171.63</b>	<b>627.66</b>	<b>-</b>	<b>68.67</b>	<b>2,542.04</b>	<b>-</b>	<b>46,186.29</b>	<b>-</b>	<b>3,367.82</b>
5,469.00	20,000.00	-	2,188.00	81,000.00	-	1,528,909.00	-	107,313.00
5,469.00	20,000.00	-	2,188.00	81,000.00	-	1,528,909.00	-	107,313.00
5,469.00	20,000.00	-	2,188.00	81,000.00	-	1,528,909.00	-	107,313.00
-	-	22,500.00	(219.00)	-	40,500.00	(106,712.00)	1,690,396.00	-
-	-	22,500.00	-	-	40,500.00	-	1,690,396.00	-
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-	-	-	219.00	-	-	106,712.00	-	-
-	-	45,000.00	-	-	81,000.00	51,310.00	1,878,218.00	-
-	-	45,000.00	-	-	81,000.00	51,310.00	1,878,218.00	-
5,469.00	20,000.00	-	2,188.00	81,000.00	-	1,528,909.00	-	107,313.00

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

K-12 STRONG WORKFORCE PROGRAM	K-12 STRONG WORKFORCE PROGRAM	K-12 STRONG WORKFORCE PROGRAM	SPECIAL ED: INFANT DISCRETIONARY FUNDS	WORKABILITY	TUPE Grades 6-12	AGRICULTURE VOCATIONAL EDUCATION	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP ACADEMY
6388	6388	6388	6515	6520	6690	7010	7220	7220
8590(3)	8590 (1)	8590 (2)	8590	8590 (0)	8590RP 109 YR 0	8590	8591 (2)	8590 (3)
RP 405 YR 3	RP 405 YR 1	RP 405 YR 2		Sub Fund 03	RP 109 YR 0	RP 405	RP 405	RP 405
<b>119,278.00</b>	<b>29,846.00</b>				-	-		162,000.00
<b>577,798.00</b>			4,737.00	445,725.00	372,201.00	5,480.00	3,098.00	-
577,798.00	-	-	4,737.00	445,725.00	372,201.00	5,480.00	3,098.00	(13,500.00)
577,798.00	119,278.00	29,846.00	4,737.00	445,725.00	372,201.00	5,480.00	3,098.00	(13,500.00)
<b>404,458.60</b>	<b>119,278.00</b>	-			334,980.90	4,110.00		148,500.00
-	-	-	-	-	-	-	-	-
404,458.60	119,278.00	-	-	-	334,980.90	4,110.00	-	148,500.00
381,494.68	115,534.68	28,909.34	4,588.34	294,508.12	342,646.01	5,480.00	3,000.78	143,839.60
<b>72,225.59</b>			-					
<b>10,020.32</b>	<b>3,743.32</b>	<b>936.66</b>	<b>148.66</b>	<b>9,542.06</b>	<b>11,101.73</b>	-	<b>97.22</b>	<b>4,660.40</b>
<b>391,515.00</b>	<b>119,278.00</b>	<b>29,846.00</b>	4,737.00	304,050.18	353,747.74	5,480.00	3,098.00	148,500.00
391,515.00	119,278.00	29,846.00	4,737.00	304,050.18	353,747.74	5,480.00	3,098.00	148,500.00
391,515.00	119,278.00	29,846.00	4,737.00	304,050.18	353,747.74	5,480.00	3,098.00	148,500.00
12,943.60	-	(29,846.00)	(4,737.00)	(304,050.18)	(18,766.84)	(1,370.00)	(3,098.00)	-
12,943.60	-	-	-	-	-	-	-	-
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-	-	29,846.00	4,737.00	304,050.18	18,766.84	1,370.00	3,098.00	-
186,283.00	-	-	-	141,674.82	18,453.26	-	-	-
186,283.00	-	-	-	-	-	-	-	-
391,515.00	119,278.00	29,846.00	4,737.00	304,050.18	353,747.74	5,480.00	3,098.00	148,500.00

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

CA PARTNERSHIP ACADEMY	IN-PERSON INSTRUCTION (IPI) GRANT	STRS ON-BEHALF PENSION CONTRIBUTIONS	EARY LITERACY SUPPORT BLOCK	CALNEW	CALNEW	CDHP COVID Testing	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS
23181	25560	10137					10137	10137
7220	7422	7690	7811	7814	7814	7815	7690	7690
8591 (4)	8590	8590	8590(0)	8590 (2)	8590 (3)	8590	8590	8590
RP 405	FD 01	FD 01	RP346	RP412	RP412		FD 09/Choices	FD 11
	2,276,083.19	-	491,478.59	202,132.00	-	1,124,784.13	-	-
162,000.00		20,673,800.00			700,800.00		107,568.00	88,580.00
162,000.00	-	20,673,800.00	-	-	700,800.00	-	107,568.00	88,580.00
162,000.00	2,276,083.19	20,673,800.00	491,478.59	202,132.00	700,800.00	1,124,784.13	107,568.00	88,580.00
	2,276,083.19		143,829.19		0.00			
81,000.00	-	20,673,800.00		202,132.00	286,257.84	594,951.34	107,568.00	88,580.00
-	-	-	-	-	-	-	-	-
81,000.00	2,276,083.19	20,673,800.00	143,829.19	202,132.00	286,257.84	594,951.34	107,568.00	88,580.00
	1,439,249.72	20,673,800.00	111,781.97	195,788.00	465,784.53	578,679.35	107,568.00	88,580.00
						76,457.36		
-	-	-	3,621.74	6,344.00	15,091.47	16,271.99	-	-
-	1,439,249.72	20,673,800.00	115,403.71	202,132.00	480,876.00	594,951.34	107,568.00	88,580.00
-	1,439,249.72	20,673,800.00	115,403.71	202,132.00	480,876.00	594,951.34	107,568.00	88,580.00
-	1,439,249.72	20,673,800.00	115,403.71	202,132.00	480,876.00	594,951.34	107,568.00	88,580.00
81,000.00	836,833.47	-	28,425.48	-	(194,618.16)	-	-	-
81,000.00	836,833.47	-	28,425.48	-	-	-	-	-
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-	-	-	-	-	194,618.16	-	-	-
162,000.00	836,833.47	-	376,074.88	-	219,924.00	529,832.79	-	-
162,000.00	836,833.47	-	376,074.88	-	219,924.00	-	-	-
-	1,439,249.72	20,673,800.00	115,403.71	202,132.00	480,876.00	594,951.34	107,568.00	88,580.00

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

CALIFORNIA STATE PRESCHOOL	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	TOTAL
CSPP-7409	10137	10137	10137	
6105-0010	7690	7690	7690	
8590	8590	8590	8590	
FD 12	FD 12	FD 14	FD 26	
-	-	-	-	7,441,995.37
5,432,081.00	652,727.00	92.00	15,284.00	37,482,205.85
				875,033.99
5,432,081.00	652,727.00	92.00	15,284.00	38,357,239.84
				317.00
5,432,081.00	652,727.00	92.00	15,284.00	45,799,552.21
				-
	652,727.00		15,284.00	5,147,522.73
3,730,533.28		92.00		35,860,935.05
-	-			317.00
3,730,533.28	652,727.00	92.00	15,284.00	41,008,774.78
				-
3,615,909.20	652,727.00	92.00	15,284.00	36,670,348.82
43,695.79				1,052,204.35
<b>115,739.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>409,214.05</b>
3,731,648.91	652,727.00	92.00	15,284.00	37,079,562.87
3,731,648.91	652,727.00	92.00	15,284.00	37,079,562.87
				-
3,731,648.91	652,727.00	92.00	15,284.00	37,079,562.87
				-
(1,115.63)	-	-	-	3,929,211.91
-	-	-	-	4,791,677.55
0.00	0.00	0.00	0.00	-
1,115.63	-	-	-	862,465.64
1,700,432.09	-	-	-	8,719,989.34
-	-	-	-	6,329,596.38
3,731,648.91	652,727.00	92.00	15,284.00	37,079,245.87

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

LOCAL PROGRAM NAME	CTC Residency Grant	CLASSIFIED SCHOOL EMPLOYEE	FOSTER YOUTH ILP	ACTIVE TRANSPORTATION PROGRAM (ATP)	CITRUS HEIGHTS MARIPOSA WORK PLAN	WHITE HOUSE MEDI-CAL	TOTAL
RESOURCE CODE	8183	8186	8251	8347	8347	8480	
REVENUE OBJECT	8699	8590	8677 (0)	8590	8699	8699 (0)	
LOCAL DESCRIPTION (if any)	RP 700	RP 220	RP 410	RP 530	RP 530	RP 102/GO 0000	
<b>AWARD</b>							
1. Prior Year Carryover	88,533.68	-	-	290,624.04	<b>23,904.53</b>	93,681.36	496,743.61
2. a. Current Year Award	562,500.00	79,200.00	95,135.40				736,835.40
b. Other Adjustments							-
c. Adj. Curr Year Award (sum lines 2a & 2b)	562,500.00	79,200.00	95,135.40	-	-	-	736,835.40
3. Required Matching Funds/Other	459,870.03	64,453.72		66.04			524,389.79
4. Total Available Award (sum lines 1c, 2c & 3)	1,110,903.71	143,653.72	95,135.40	290,690.08	23,904.53	93,681.36	1,757,968.80
<b>REVENUES</b>							-
5. Year				-	-	93,681.36	93,681.36
6. Cash Received in Current Year	562,500.00	108,000.00	85,803.51		872.70	-	757,176.21
7. Contributed Matching Funds	459,870.03	64,453.72	-	66.04	-	-	524,389.79
8. Total Available (sum lines 5, 6, 7)	1,022,370.03	172,453.72	85,803.51	66.04	872.70	93,681.36	1,375,247.36
<b>EXPENDITURES</b>							-
Total Expenditures (exclude 73x9) Ob 47xx, 51xx, 6xxx, 7xxxx (Excl 73x9) Exp	445,437.84	90,327.12	92,149.75	127,528.82	6,235.87		761,679.40
Indirects 73x9							-
<b>14,432.19</b>	<b>2,926.60</b>	<b>2,985.65</b>	<b>4,131.93</b>	-	-		24,476.37
Total Expenditures	459,870.03	93,253.72	95,135.40	131,660.75	6,235.87	-	786,155.77
9. Donor-Authorized Expenditures	459,870.03	28,800.00	95,135.40	131,660.75	6,235.87	-	721,702.05
10. Non-Donor Authorized Expenditures		<b>64,453.72</b>					64,453.72
11. Total Expenditures (lines 9 & 10)	459,870.03	93,253.72	95,135.40	131,660.75	6,235.87	-	786,155.77
12. Amounts Included in Line 6 above for Prior Year Adjustment		-	-		-	-	-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	562,500.00	79,200.00	(9,331.89)	(131,594.71)	(5,363.17)	93,681.36	589,091.59
a. Unearned Revenue	562,500.00	0.00	0.00	0.00	0.00	93,681.36	656,181.36
b. Accounts Payable	0.00	79,200.00	0.00	0.00	0.00	0.00	79,200.00
c. Accounts Receivable	0.00	0.00	9,331.89	131,594.71	5,363.17	0.00	146,289.77
14. Unused Grant Award Calculation (Line 4 minus line 9)	651,033.68	50,400.00	-	159,029.33	17,668.66	93,681.36	971,813.03
15. If carryover is allowed, enter line 14 amount here	651,033.68	-	-	159,195.03	17,668.66	93,681.36	921,578.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	28,800.00	95,135.40	131,594.71	6,235.87	-	261,765.98

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  
D8AS6XCUZG(2022-23)

FEDERAL PROGRAM NAME	CRRSA	ARP-CSPP	CCFP	CHILD NUTRITION	CHILD NUTRITION	COVID ECR
FEDERAL CATALOG NUMBER	93.600	93.575	10.558	10.553 / 10.555		10.555
RESOURCE CODE	5058	5059	5320	5310	5312	5465
REVENUE OBJECT	8220	8290	8220/8520	822x/8520/86xx	822x/8520/86xx	8220
LOCAL DESCRIPTION (if any)	FD 12 Goal 0010 & 0001	FD 12	FD 12	FD 13	FD 13	FD 13
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	423,360.00	-	223,358.24	<b>6,051,831.57</b>	1,656.05	966,974.09
2. a. Current Year Award	444,862.11	364,200.00	732,540.77	26,288,724.94		
b. Other Adjustments						
c. Adj. Curr Year Award (sum lines 2a and 2b)	444,862.11	364,200.00	732,540.77	26,288,724.94	-	-
3. Required Matching Funds/Other				4,433.50		
4. Total Available Award	868,222.11	364,200.00	955,899.01	32,344,990.01	1,656.05	966,974.09
<b>REVENUES</b>						
5. Cash Received in Current Year	444,862.11	364,200.00	609,208.72	20,900,692.40		
6. Amounts Included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	123,332.05	5,388,032.54	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	123,332.05	5,388,032.54	-	-
8. Contributed Matching Funds	-	-	-	4,433.50	-	-
9. Total Available	444,862.11	364,200.00	732,540.77	26,293,158.44	-	-
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73x9)	851,283.31		728,277.58	19,363,568.67	-	217,895.74
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	<b>445,272.67</b>		<b>647,472.82</b>	<b>8,434,239.36</b>		19,800.00
Indirects 73x9	<b>13,154.74</b>	-	<b>2,618.07</b>	<b>354,110.27</b>	-	<b>6,418.30</b>
Total Expenditures	864,438.05	-	730,895.65	19,717,678.94	-	224,314.04
10. Donor-Authorized Expenditures	864,438.05	-	730,895.65	19,717,678.94	-	224,314.04
11. Non-Donor Authorized Expenditures						
12. Total Expenditures	864,438.05	-	730,895.65	19,717,678.94	-	224,314.04
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	3,784.06	364,200.00	225,003.36	12,627,311.07	1,656.05	742,660.05

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

FEDERAL PROGRAM NAME	SCA	TOTALS
FEDERAL CATALOG NUMBER	10.555	
RESOURCE CODE	5466	
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)	FD 13	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	-	7,667,179.95
2. a. Current Year Award	951,201.82	28,781,529.64
b. Other Adjustments		-
c. Adj. Curr Year Award (sum lines 2a and 2b)	951,201.82	28,781,529.64
3. Required Matching Funds/Other		4,433.50
4. Total Available Award	951,201.82	36,453,143.09
<b>REVENUES</b>		
5. Cash Received in Current Year	951,201.82	23,270,165.05
6. Amounts Included in Line 5 for Prior Year Adjustments		-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	5,511,364.59
b. Noncurrent Accounts Receivable		-
c. Current Accounts Receivable (line 7a minus line 7b)	-	5,511,364.59
8. Contributed Matching Funds	-	4,433.50
9. Total Available	951,201.82	28,785,963.14
<b>EXPENDITURES</b>		-
Total Expenditures (exclude 73x9)	951,201.82	22,112,227.12
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp	<b>951,201.82</b>	10,497,986.67
Indirects 73x9	-	376,301.38
Total Expenditures	951,201.82	22,488,528.50
10. Donor-Authorized Expenditures	951,201.82	22,488,528.50
11. Non-Donor Authorized Expenditures		-
12. Total Expenditures	951,201.82	22,488,528.50
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	-	13,964,614.59

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

STATE PROGRAM NAME	TRANSPORTATION	LCFF Supplemental	LCFF SUPPLMTAL CO	LCFF CONCENTRATION C/O	LOTTERY	EDUCATION PROTECTION ACCOUNT	EXPANDED LEARNING OPPORTUNITIES	EDUCATOR EFFECTIVENESS	LOTTERY, INSTR MAT
RESOURCE CODE	0704	0710	0711	0713	1100	1400	2600	6266	6300
REVENUE OBJECT	8091/8689/8982	8980	8980	8980	8560	8012	8590	8590	8560
LOCAL DESCRIPTION (if any)	RP 211 & 242				RP 502		RP 570		RP 700
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	-	5,427,042.06	2,939,716.14	199,299.15	-	-	6,831,170.26	9,367,127.29	767,835.95
2. a. Current Year Award	230,902.00				7,351,935.59	30,858,345.00	19,149,826.00		3,598,522.12
b. Other Adjustments		9,193.76	-	-		262,859.00	137,235.02		
c. Adj Curr Yr Award (sum lines 2a & 2b)	230,902.00	9,193.76	-	-	7,351,935.59	31,121,204.00	19,287,061.02	-	3,598,522.12
3. Required Matching Funds/Other	11,783,667.88	41,438,671.00			634,936.09				380,521.99
4. Total Available Award (sum lines 1, 2c, & 3)	12,014,569.88	46,874,906.82	2,939,716.14	199,299.15	7,986,871.68	31,121,204.00	26,118,231.28	9,367,127.29	4,746,880.06
<b>REVENUES</b>									
5. Cash Received in Current Year	230,902.00	9,193.76	-	-	6,062,896.50	31,121,204.00	19,287,061.02		2,469,441.57
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	1,289,039.09	-	-	-	1,129,080.55
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable Line 7a minus line 7b	-	-	-	-	1,289,039.09	-	-	-	1,129,080.55
8. Contributed Matching Funds	11,783,667.88	41,438,671.00	-	-	634,936.09	-	-	-	380,521.99
9. Total Available (sum of lines 5, 7c, & 8)	12,014,569.88	41,447,864.76	-	-	7,986,871.68	31,121,204.00	19,287,061.02	-	3,979,044.11
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9)	12,014,569.88	34,277,306.62	88,338.77	193,044.51	7,736,218.21	31,121,204.00	6,471,561.32	1,375,439.82	3,468,591.74
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		284,975.03					2,915,558.85		
Indirects 73x9	-	1,101,351.54	2,862.18	6,254.64	250,653.47	-	115,214.48	44,564.25	-
Total Expenditures (row 28 plus row 30)	12,014,569.88	35,378,658.16	91,200.95	199,299.15	7,986,871.68	31,121,204.00	6,586,775.80	1,420,004.07	3,468,591.74
10. Donor-Authorized Expenditures	12,014,569.88	35,378,658.16	91,200.95	199,299.15	7,986,871.68	31,121,204.00	6,586,775.80	1,420,004.07	3,468,591.74
11. Non-Donor Authorized Expenditures									
12. Total Expenditures (Line 10 plus Line 11)	12,014,569.88	35,378,658.16	91,200.95	199,299.15	7,986,871.68	31,121,204.00	6,586,775.80	1,420,004.07	3,468,591.74
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	(0.00)	11,496,248.66	2,848,515.19	-	-	-	19,531,455.48	7,947,123.22	1,278,288.32

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

STATE PROGRAM NAME	VOCATIONAL ED LOTTERY	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION	SPECIAL EDUCATION - EARLY INTERVENTION	Art, Music and Instructional Materials Discretionary Block Grant	KITCHEN INFRASTRUCTURE AND TRAINING - INFRASTRUCTURE UPGRADE FUNDS
RESOURCE CODE	6305	6500	6501	6536	6537	6546	6547	6762	7028
REVENUE OBJECT	8560	8311	8311(0)	8590	8590	8590 (2)	8590		8520
LOCAL DESCRIPTION (if any)		Sub Fund 03	Sub Fund 03			Sub Fund 03			
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	122,740.00	(0.00)	-	417,895.72	3,412,315.81	-	1,800,116.00	-	25,000.00
2. a. Current Year Award		39,949,502.00	1,182,664.00			3,285,384.00	2,275,185.00	21,371,238.00	
b. Other Adjustments		(5,736,438.26)				(408,567.38)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	34,213,063.74	1,182,664.00	-	-	2,876,816.62	2,275,185.00	21,371,238.00	-
3. Required Matching Funds/Other		36,533,487.85	708,203.97						
4. Total Available Award (sum lines 1, 2c, & 3)	122,740.00	70,746,551.59	1,890,867.97	417,895.72	3,412,315.81	2,876,816.62	4,075,301.00	21,371,238.00	25,000.00
<b>REVENUES</b>									
5. Cash Received in Current Year		34,462,030.74	1,182,664.00			2,876,816.62	2,275,185.00	11,314,185.00	
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	(248,967.00)	-	-	-	-	-	10,057,053.00	-
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable Line 7a minus line 7b	-	(248,967.00)	-	-	-	-	-	10,057,053.00	-
8. Contributed Matching Funds	-	36,533,487.85	708,203.97	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	70,746,551.59	1,890,867.97	-	-	2,876,816.62	2,275,185.00	21,371,238.00	-
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9) Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Ex	122,740.00	68,908,392.32	1,831,526.51	404,780.82	3,253,921.16	2,460,121.78	1,811,678.69		24,561.35
Indirects 73x9		12,175,081.57			708,192.61				
Total Expenditures (row 28 plus row 30)	-	1,838,159.27	59,341.46	13,114.90	82,481.61	79,707.95	58,698.39	-	-
10. Donor-Authorized Expenditures	122,740.00	70,746,551.59	1,890,867.97	417,895.72	3,336,402.77	2,539,829.73	1,870,377.08	-	24,561.35
11. Non-Donor Authorized Expenditures	122,740.00	70,746,551.59	1,890,867.97	417,895.72	3,336,402.77	2,539,829.73	1,870,377.08	-	24,561.35
12. Total Expenditures (Line 10 plus Line 11)	122,740.00	70,746,551.59	1,890,867.97	417,895.72	3,336,402.77	2,539,829.73	1,870,377.08	-	24,561.35
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	-	-	-	-	(0.00)	75,913.04	336,986.89	2,204,923.92	21,371,238.00
									438.65

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

STATE PROGRAM NAME	KITCHEN INFRASTRUCTURE AND TRAINING - FOOD SERVICE STAFF TRAINING	KITCHEN INFRASTRUCTURE AND TRAINING - 2022 KIT	LEARNING COMM FOR SCHOOL SUCCESS	LEARNING COMM FOR SCHOOL SUCCESS	CLASS SCHOOL EMPLOYEE PD GRANT	A-G ACCESS / SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	EXPANDED LEARNING OPPORTUNITY GRANT	LEARNING RECOVERY EMERGENCY BLOCK GRANT
RESOURCE CODE	7029	7032	7085	7085	7311	7412	7413	7425	7435
REVENUE OBJECT	8520	8520	8590 (2)	8590 (0)	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			RP 105	RP 102	RP 219	FD 01	FD 01	FD 01	FD 01
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	66,584.22		626,967.00	-	196,232.00	1,114,337.00	417,761.00	-	-
2. a. Current Year Award		3,499,071.00	-	-		371,446.00	139,253.00	-	34,703,531.00
b. Other Adjustments				-					
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	3,499,071.00	-	-	-	371,446.00	139,253.00	-	34,703,531.00
3. Required Matching Funds/Other			(626,967.00)	626,967.00				112,659.00	
4. Total Available Award (sum lines 1, 2c, & 3)	66,584.22	3,499,071.00	-	626,967.00	196,232.00	1,485,783.00	557,014.00	112,659.00	34,703,531.00
<b>REVENUES</b>									
5. Cash Received in Current Year		3,499,071.00		378,634.00		371,446.00	139,253.00		43,517,126.00
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	(378,634.00)	-	-	-	-	(8,813,595.00)
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable Line 7a minus line 7b	-	-	-	(378,634.00)	-	-	-	-	(8,813,595.00)
8. Contributed Matching Funds	-	-	(626,967.00)	626,967.00	-	-	-	112,659.00	-
9. Total Available (sum of lines 5, 7c, & 8)	-	3,499,071.00	(626,967.00)	626,967.00	-	371,446.00	139,253.00	112,659.00	34,703,531.00
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9) Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Ex	22,541.27	-	427,207.94	2,974.97	470,839.06	150,628.24	112,659.00		
Indirects 73x9			34,250.00						
Total Expenditures (row 28 plus row 30)	22,541.27	-	12,731.84	-	15,255.19	4,880.35	-	-	
10. Donor-Authorized Expenditures	22,541.27	-	439,939.78	2,974.97	486,094.25	155,508.59	112,659.00	-	
11. Non-Donor Authorized Expenditures			439,939.78	2,974.97	486,094.25	155,508.59	112,659.00	-	
12. Total Expenditures (Line 10 plus Line 11)	22,541.27	-	439,939.78	2,974.97	486,094.25	155,508.59	112,659.00	-	
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	44,042.95	3,499,071.00	-	187,027.22	193,257.03	999,688.75	401,505.41	-	34,703,531.00

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

STATE PROGRAM NAME	ETHNIC STUDIES GRANT	CHOICES CHARTER SCHOOL	LOTTERY	EDUCATION PROTECTION ACCOUNT	EDUCATOR EFFECTIVENESS	LOTTERY -- INST. MAT	SPECIAL EDUCATION	ART Music & Inst Matts Block	A_G Access
RESOURCE CODE	7813	0308	1100	1400	6266	6300	6500	6762	7412
REVENUE OBJECT	8590	8980	8560	8012	8590	8560	8311	8590	8590
LOCAL DESCRIPTION (if any)	FD 01	FD 09 SF 8	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD09 SF8 CHOICES	FD09 SF8 CHOICES	FD 09 CHOICES
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	-	493,902.46	-	-	57,979.00	39,335.31	-	-	15,710.00
2. a. Current Year Award	319,964.00	2,349,147.00	50,619.72	200,459.00		25,184.05	154,145.00	131,652.00	5,236.00
b. Other Adjustments				(5,981.00)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	319,964.00	2,349,147.00	50,619.72	194,478.00	-	25,184.05	154,145.00	131,652.00	5,236.00
3. Required Matching Funds/Other		(109,577.54)					109,577.54		-
4. Total Available Award (sum lines 1, 2c, & 3)	319,964.00	2,733,471.92	50,619.72	194,478.00	57,979.00	64,519.36	263,722.54	131,652.00	20,946.00
<b>REVENUES</b>									
5. Cash Received in Current Year	319,964.00	2,202,197.43	45,146.62	194,453.00		19,275.03	140,271.80	69,698.00	5,236.00
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	146,949.57	5,473.10	25.00	-	5,909.02	13,873.20	61,954.00	-
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable Line 7a minus line 7b	-	146,949.57	5,473.10	25.00	-	5,909.02	13,873.20	61,954.00	-
8. Contributed Matching Funds	-	(109,577.54)	-	-	-	-	109,577.54		-
9. Total Available (sum of lines 5, 7c, & 8)	319,964.00	2,239,569.46	50,619.72	194,478.00	-	25,184.05	263,722.54	131,652.00	5,236.00
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9) Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex	9,685.57	2,463,961.77	50,619.72	194,478.00	11,153.22	1,087.37	263,722.54	323.20	2,560.00
Indirects 73x9	313.81	-	-	-	361.36	-	-	10.47	82.94
Total Expenditures (row 28 plus row 30)	9,999.38	2,463,961.77	50,619.72	194,478.00	11,514.58	1,087.37	263,722.54	333.67	2,642.94
10. Donor-Authorized Expenditures	9,999.38	2,463,961.77	50,619.72	194,478.00	11,514.58	1,087.37	263,722.54	333.67	2,642.94
11. Non-Donor Authorized Expenditures									
12. Total Expenditures (Line 10 plus Line 11)	9,999.38	2,463,961.77	50,619.72	194,478.00	11,514.58	1,087.37	263,722.54	333.67	2,642.94
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	309,964.62	269,510.15	-	-	46,464.42	63,431.99	-	131,318.33	18,303.06

REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	A-G Learning Loss Mitigation	ELO	Learning Rec Emerg Block Grant	Ethnic Studies	SPECIAL EDUCATION	MENTAL HEALTH SERVICES	ADULT ED APPRENTICE SHIP	CALWORKS	ADULT ED BLOCK GRANT/CAEP
RESOURCE CODE	7413	7425	7435	7813	6500	6546	0100	6371	6391
REVENUE OBJECT	8590		8590	8590	8311	8587 (2)	8311	8590	8590 (0)
LOCAL DESCRIPTION (if any)	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 10	FD 10 sf 03 VIE	FD 11	FD 11	FD 11
<b>AWARD</b>									
1. Prior Year Restricted Ending Balance	5,890.00				-	-	0.00	1,191,377.00	<b>535,796.63</b>
2. a. Current Year Award	1,963.00		174,323.00	3,835.00	5,679,322.03	408,567.38	1,129,218.00	371,346.00	
b. Other Adjustments		102,857.00			(97,028.77)				(535,796.63)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,963.00	102,857.00	174,323.00	3,835.00	5,582,293.26	408,567.38	1,129,218.00	371,346.00	(535,796.63)
3. Required Matching Funds/Other	-	-		-					
4. Total Available Award (sum lines 1, 2c, & 3)	7,853.00	102,857.00	174,323.00	3,835.00	5,582,293.26	408,567.38	1,129,218.00	1,562,723.00	-
<b>REVENUES</b>									
5. Cash Received in Current Year		102,857.00	218,595.00	3,835.00	5,071,154.43	204,283.50	1,126,212.00	371,346.00	
6. Amounts included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,963.00	-	(44,272.00)		511,138.83	204,283.88	3,006.00	-	(535,796.63)
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable Line 7a minus line 7b	1,963.00	-	(44,272.00)		511,138.83	204,283.88	3,006.00	-	(535,796.63)
8. Contributed Matching Funds	-	-			-		-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	1,963.00	102,857.00	174,323.00	3,835.00	5,582,293.26	408,567.38	1,129,218.00	371,346.00	(535,796.63)
<b>EXPENDITURES</b>									
Total Expenditures (exclude 73x9) Ob 47xx, 51xx,6xxx,7xxx (Excl 73x9) Ex			4,961.52	150.00	5,582,293.26	408,567.38	1,129,218.00	539,282.07	
Indirects 73x9	-	-	160.75	4.86	-	-	-	-	-
Total Expenditures (row 28 plus row 30)	-	-	5,122.27	154.86	5,582,293.26	408,567.38	1,129,218.00	539,282.07	-
10. Donor-Authorized Expenditures	-	-	5,122.27	154.86	5,582,293.26	408,567.38	1,129,218.00	539,282.07	-
11. Non-Donor Authorized Expenditures									
12. Total Expenditures (Line 10 plus Line 11)	-	-	5,122.27	154.86	5,582,293.26	408,567.38	1,129,218.00	539,282.07	-
<b>RESTRICTED ENDING BALANCE</b>									
13. Current Year (line 4 minus line 10)	7,853.00	102,857.00	169,200.73	3,680.14	0.00	-	-	1,023,440.93	-

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

STATE PROGRAM NAME	ADULT ED BLOCK GRANT/CAEP	ADULT ED BLOCK GRANT/CAEP	STATE CTR BASED RESERVE	STATE CTR BASED RESERVE	STATE SCHOOL FACILITIES PROJECT	TOTAL
RESOURCE CODE	6391	6391	6129	6130	7710	
REVENUE OBJECT	8590 (2)	8590 (3)	8996	8996	8545	
LOCAL DESCRIPTION (if any)	FD 11 YR 2	FD 11 YR 3	FD 12	FD 12	FD 35	
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	117,412.00	0.00	218,632.11	223,660.83	-	36,631,834.94
2. a. Current Year Award		1,898,406.00			14,680,377.00	195,550,568.89
b. Other Adjustments						(6,271,667.26)
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	1,898,406.00	-	-	14,680,377.00	189,278,901.63
3. Required Matching Funds/Other			7,233.52	7,399.90		91,606,781.20
4. Total Available Award (sum lines 1, 2c, & 3)	117,412.00	1,898,406.00	225,865.63	231,060.73	14,680,377.00	317,517,517.77
<b>REVENUES</b>						
5. Cash Received in Current Year		1,265,606.00				170,557,241.02
6. Amounts included in Line 5 for Prior Year Adjustments						-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	632,800.00	-	-	14,680,377.00	18,721,660.61
b. Noncurrent Accounts Receivable						-
c. Current Accounts Receivable Line 7a minus line 7b	-	632,800.00	-	-	14,680,377.00	18,721,660.61
8. Contributed Matching Funds	-	-	7,233.52	7,399.90	-	91,606,781.20
9. Total Available (sum of lines 5, 7c, & 8)	-	1,898,406.00	7,233.52	7,399.90	14,680,377.00	280,885,682.83
<b>EXPENDITURES</b>						-
Total Expenditures (exclude 73x9) Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Ex	113,727.24	1,841,945.80			14,680,377.00	204,048,961.64
Indirects 73x9		99,347.00			14,680,377.00	30,897,782.06
3,684.76	56,460.20	-	-	-	-	3,746,350.67
Total Expenditures (row 28 plus row 30)	117,412.00	1,898,406.00	-	-	14,680,377.00	207,795,312.31
10. Donor-Authorized Expenditures	117,412.00	1,898,406.00	-	-	14,680,377.00	207,795,312.31
11. Non-Donor Authorized Expenditures						-
12. Total Expenditures (Line 10 plus Line 11)	117,412.00	1,898,406.00	-	-	14,680,377.00	207,795,312.31
<b>RESTRICTED ENDING BALANCE</b>						-
13. Current Year (line 4 minus line 10)	-	-	225,865.63	231,060.73	-	109,722,205.46

REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	One - Time	ERP	Committed Funds	ROC/P APPORTIONMEN T	SJTA	Blackbaud Giving Fund	BUS GRANT	ONGOING AND MAJOR MAINTENANCE
RESOURCE CODE	0001	0002	0003	0029	8134	8141	8142	8150
REVENUE OBJECT	8980			8782	8699	8699	8699	8984
LOCAL DESCRIPTION (if any)	One-Time Expenses			RP 405		RP 186	RP 105	RP 212
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance				-	-	150.00	250.00	7,799,813.11
2. a. Current Year Award					123,532.84			
b. Other Adjustments				389.05				
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	389.05	123,532.84	-	-	-
3. Required Matching Funds/Other	1,280,024.69	1,500,000.00	32,660,232.87	1,560,180.00	70,549.81			15,856,474.53
4. Total Available Award (sum lines 1, 2c, &3)	1,280,024.69	1,500,000.00	32,660,232.87	1,560,569.05	194,082.65	150.00	250.00	23,656,287.64
<b>REVENUES</b>								
5. Cash Received in Current Year				389.05			0.00	
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	123,532.84	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)								
8. Contributed Matching Funds	1,280,024.69	1,500,000.00	32,660,232.87	1,560,180.00	70,549.81	-	-	15,856,474.53
9. Total Available (sum of lines 5, 7c, & 8)	1,280,024.69	1,500,000.00	32,660,232.87	1,560,569.05	194,082.65	-	-	15,856,474.53
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	1,280,024.69	844,523.27	0.00	1,560,569.05	190,205.80	150.00		17,038,800.84
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								3,265,549.86
Indirects 73x9	-	-	-	-	3,876.85	-	-	446,253.33
Total Expenditures (row 22 plus row 24)	1,280,024.69	844,523.27	-	1,560,569.05	194,082.65	150.00	-	17,485,054.17
10. Donor-Authorized Expenditures	1,280,024.69	844,523.27	-	1,560,569.05	194,082.65	150.00	-	17,485,054.17
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	1,280,024.69	844,523.27	-	1,560,569.05	194,082.65	150.00	-	17,485,054.17
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	-	655,476.73	32,660,232.87	-	-	-	250.00	6,171,233.47

REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	JROTC	CA DISTANCE LEARNING PROJ	CAMP WINTHERS	COMPUTER REPLACEMENT PROGRAM	COUNSELING CENTER FEES	DONATIONS	E-RATE	FUTURE FORWARD
RESOURCE CODE	8154	8155	8170	8200	8208	8220	8234	8235
REVENUE OBJECT	8699	8699	8689	8983	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		RP 105	RP 301	RP 252	RP 102		RP 252	RP 105
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	-	3,262.13	159,590.29	270,225.55	3,214.87	2,168,294.32	1,216,405.05	5,385.00
2. a. Current Year Award	163,837.95		34,800.50			1,403,236.82	1,775,694.78	
b. Other Adjustments								
c. Adj Curr Yr Award (sum Lines 2a and 2b)	163,837.95	-	34,800.50	-	-	1,403,236.82	1,775,694.78	-
3. Required Matching Funds/Other	118,504.04			703,114.15			(35,260.27)	
4. Total Available Award (sum lines 1, 2c, &3)	282,341.99	3,262.13	194,390.79	973,339.70	3,214.87	3,571,531.14	2,956,839.56	5,385.00
<b>REVENUES</b>								
5. Cash Received in Current Year	163,837.95	0.00	34,800.50				1,759,887.20	0.00
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	1,403,236.82	15,807.58	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	1,403,236.82	15,807.58	-
8. Contributed Matching Funds	118,504.04	-	-	703,114.15	-	-	(35,260.27)	-
9. Total Available (sum of lines 5, 7c, & 8)	282,341.99	-	34,800.50	703,114.15	-	1,403,236.82	1,740,434.51	-
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	282,341.99		135,129.62	973,339.70	1,077.71	1,387,090.75	1,559,920.60	5,305.20
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	4,378.20	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	282,341.99	-	139,507.82	973,339.70	1,077.71	1,387,090.75	1,559,920.60	5,305.20
10. Donor-Authorized Expenditures	282,341.99	-	139,507.82	973,339.70	1,077.71	1,387,090.75	1,559,920.60	5,305.20
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	282,341.99	-	139,507.82	973,339.70	1,077.71	1,387,090.75	1,559,920.60	5,305.20
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	-	3,262.13	54,882.97	-	2,137.16	2,184,440.39	1,396,918.96	79.80

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LOCAL PROGRAM NAME	FEE BASED-SUMMER ATHLETICS	FEE BASED T & L COPIER	FEE BASED BRIDGES	FEE BASED HIGH SCHOOL	FEE BASED-SPORTS SCHOOL	FEE BASED DENTAL	FURNITURE REPLACEMENT	USE OF FACILTIES FEES
RESOURCE CODE	8236	8237	8239	8240	8241	8245	8248	8249
REVENUE OBJECT	8699	8699	8689	8699	8689	8689	8983	
LOCAL DESCRIPTION (if any)	RP 515	RP 100	RP 570	RP 442	RP 516	RP 405	RP 205	RP 205
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	34,002.00	60,927.03	779,817.00	20.00	6,212.00	57,055.00	64,086.18	418,648.88
2. a. Current Year Award		0.00	228,918.54		14,210.00			
b. Other Adjustments							0.00	310,212.08
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	228,918.54	-	14,210.00	-	-	310,212.08
3. Required Matching Funds/Other			457,813.00	(20.00)			27,338.82	158,739.69
4. Total Available Award (sum lines 1, 2c, &3)	34,002.00	60,927.03	1,466,548.54	-	20,422.00	57,055.00	91,425.00	887,600.65
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00	0.00	228,918.54		14,210.00		0.00	310,212.08
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-	-
8. Contributed Matching Funds	-	-	457,813.00	(20.00)	-	-	27,338.82	158,739.69
9. Total Available (sum of lines 5, 7c, & 8)	-	-	686,731.54	(20.00)	14,210.00	-	27,338.82	468,951.77
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)		7,266.52	686,731.54		11,307.13	57,055.00	91,425.00	311,134.60
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			4,237.00			57,055.00		
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	-	7,266.52	686,731.54	-	11,307.13	57,055.00	91,425.00	311,134.60
10. Donor-Authorized Expenditures	-	7,266.52	686,731.54	-	11,307.13	57,055.00	91,425.00	311,134.60
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	-	7,266.52	686,731.54	-	11,307.13	57,055.00	91,425.00	311,134.60
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	34,002.00	53,660.51	779,817.00	-	9,114.87	-	-	576,466.05

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LOCAL PROGRAM NAME	FEE BASED TEXT BOOKS	GARDEN GRANT	FURNITURE RENTAL	GRIEF - SENSITIVE SCHOOL	INFOSYS FOUNDATION GRANT	International Baccalaureate	INNOVATIVE LEARNING SJEF	INTEL FOUNDATION GRANT
RESOURCE CODE	8250	8254	8255	8260	8283	8286	8291	8293
REVENUE OBJECT	8689	8699			8699	8983	8699	8699
LOCAL DESCRIPTION (if any)	RP 231	RP 105	RP 205	RP 101	RP 359	RP 425		
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	63,969.79	1,120.62	4,312.50	500.00	802.00	33,632.00	35,916.67	133,760.73
2. a. Current Year Award							0.00	71,182.53
b. Other Adjustments	12,938.28							
c. Adj Curr Yr Award (sum Lines 2a and 2b)	12,938.28	-	-	-	-	-	-	71,182.53
3. Required Matching Funds/Other			20,942.21					
4. Total Available Award (sum lines 1, 2c, &3)	76,908.07	1,120.62	25,254.71	500.00	802.00	33,632.00	35,916.67	204,943.26
<b>REVENUES</b>								
5. Cash Received in Current Year	12,938.28	0.00		0.00		0.00	0.00	71,182.53
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)								
8. Contributed Matching Funds	-	-	20,942.21	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	12,938.28	-	20,942.21	-	-	-	-	71,182.53
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	7,988.61	0.00	25,254.71	0.00	0.00		2,500.00	36,881.65
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	7,988.61	-	25,254.71	-	-	-	2,500.00	36,881.65
10. Donor-Authorized Expenditures	7,988.61	-	25,254.71	-	-	-	2,500.00	36,881.65
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	7,988.61	-	25,254.71	-	-	-	2,500.00	36,881.65
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	68,919.46	1,120.62	-	500.00	802.00	33,632.00	33,416.67	168,061.61

REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	IMF RESERVE	KAISER MENTAL HEALTH	KIWANIS GRANT	LT SICK LEAVE	MEDICAL ADMIN SERVICES	MH WELLNESS & BULLYING PREV	NATIONAL SOCIETY OF SCHOLARS	MTSS
RESOURCE CODE	8297	8299	8301	8305	8310	8311	8315	8318
REVENUE OBJECT	8983	8699		8699	8699	8677	8699	8983
LOCAL DESCRIPTION (if any)	RP 700	RP102			RP 103	RP 109 Yr 0		RP 620
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	7,126,729.77	-	10,971.00	-	1,806,275.58	622.47	500.00	1,613,022.64
2. a. Current Year Award		50,000.00			490,343.68	17,885.00		
b. Other Adjustments						(162.01)		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	50,000.00	-	-	490,343.68	17,722.99	-	-
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, &3)	7,126,729.77	50,000.00	10,971.00	-	2,296,619.26	18,345.46	500.00	1,613,022.64
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00		0.00		490,343.68	0.00	0.00	
6. Amounts included in Line 5 for Prior Year Adjustments						0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	50,000.00	-	-	-	17,722.99	-	-
b. Noncurrent Accounts Receivable						0.00		
c. Current Accounts Receivable (Line 7a minus line 7b)	-	50,000.00	-	-	-	17,722.99	-	-
8. Contributed Matching Funds	-	-	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	50,000.00	-	-	490,343.68	17,722.99	-	-
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	543,541.60	27,446.17	0.00	0.00	861,784.98	17,769.72	491.80	187,704.36
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp						0.00		
Indirects 73x9	-	-	-	-	-	575.74	-	-
Total Expenditures (row 22 plus row 24)	543,541.60	27,446.17	-	-	861,784.98	18,345.46	491.80	187,704.36
10. Donor-Authorized Expenditures	543,541.60	27,446.17	-	-	861,784.98	18,345.46	491.80	187,704.36
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	543,541.60	27,446.17	-	-	861,784.98	18,345.46	491.80	187,704.36
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	6,583,188.17	22,553.83	10,971.00	-	1,434,834.28	-	8.20	1,425,318.28

LOCAL PROGRAM NAME	NATIONAL SCIENCE TEACHER	PROF. DEV SUPPORT & IMPLEMENTATION	ROTARY CLUB	SRCF	SCANNING INDEXING RECORDS	STIPENDS-ATHLETIC BOOSTER	STUDIO E-3 PRODUCTION	STUDENT BUSINESS
RESOURCE CODE	8319	8331	8341	8346	8356	8400	8410	8424
REVENUE OBJECT	8699	8983	8699	8699	8983	8699	8699	8699
LOCAL DESCRIPTION (if any)	RP 105	RP 700	RP 335	RP 188	RP 231	VARIOUS	RP 405	Various HS
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	340.00	382,891.40	520.00	662.00	300,000.00	25,529.31	11,457.00	17,314.85
2. a. Current Year Award						194,591.47		1,298.00
b. Other Adjustments						0.00		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	-	-	194,591.47	-	1,298.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, &3)	340.00	382,891.40	520.00	662.00	300,000.00	220,120.78	11,457.00	18,612.85
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00		0.00	0.00		43,446.56		1,298.00
6. Amounts included in Line 5 for Prior Year Adjustments						0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	151,144.91	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	151,144.91	-	-
8. Contributed Matching Funds	-	-	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	-	-	-	-	194,591.47	-	1,298.00
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	340.00	23,608.74		662.00		194,591.47	11,097.44	3,597.35
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	359.56	-
Total Expenditures (row 22 plus row 24)	340.00	23,608.74	-	662.00	-	194,591.47	11,457.00	3,597.35
10. Donor-Authorized Expenditures	340.00	23,608.74	-	662.00	-	194,591.47	11,457.00	3,597.35
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	340.00	23,608.74	-	662.00	-	194,591.47	11,457.00	3,597.35
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	-	359,282.66	520.00	-	300,000.00	25,529.31	-	15,015.50

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LOCAL PROGRAM NAME	STRATEGIC PLAN	SUPPLEMENTAL EDUCATION SERVICES - IN DISTRICT	SYSTEM OF PROFESSIONAL GROWTH	TEGNA FOUNDATION	TELE-CONNECT	SYSTEM REPLACEMENT	PERFORMING ARTS CENTER (PAC)	VICTIM WITNESS PROGRAM
RESOURCE CODE	8426	8427	8433	8438	8442	8444	8449	8456
REVENUE OBJECT			8983	8699	8699	8983		8699
LOCAL DESCRIPTION (if any)	RP 030	RP 304	RP 708	RP 105	RP 252	RP 252	FD 01 RP205	RP 114
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	11,238.50	501,201.75	352,861.30	5,500.00	438,493.70	356,605.08	137,235.75	12,775.00
2. a. Current Year Award					28,871.17		49,849.51	
b. Other Adjustments						82.97		
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	-	28,871.17	82.97	49,849.51	-
3. Required Matching Funds/Other						35,260.27	(151,464.72)	
4. Total Available Award (sum lines 1, 2c, &3)	11,238.50	501,201.75	352,861.30	5,500.00	467,364.87	391,948.32	35,620.54	12,775.00
<b>REVENUES</b>								
5. Cash Received in Current Year	0.00		0.00	0.00	28,871.17	82.97	49,849.51	0.00
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-	-	-
8. Contributed Matching Funds	-	-	-	-	-	35,260.27	(151,464.72)	-
9. Total Available (sum of lines 5, 7c, & 8)	-	-	-	-	28,871.17	35,343.24	(101,615.21)	-
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	10,687.50	44,787.43	0.00	3,330.20		306,964.24	35,620.54	0.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	10,687.50	44,787.43	-	3,330.20	-	306,964.24	35,620.54	-
10. Donor-Authorized Expenditures	10,687.50	44,787.43	-	3,330.20	-	306,964.24	35,620.54	-
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	10,687.50	44,787.43	-	3,330.20	-	306,964.24	35,620.54	-
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	551.00	456,414.32	352,861.30	2,169.80	467,364.87	84,984.08	0.00	12,775.00

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LOCAL PROGRAM NAME	WHITE HOUSE MEDI-CAL REIM	RECEIVING TOWERS	WOKERS COMP	MEDI-CAL BILLING OPTION	ROTC	RETIREE BENEFITS BLOCK GRANT	DONATIONS ADULT ED.	FEE BASED
RESOURCE CODE	8481	8485	8490	9020	9760	8344	8220	8240
REVENUE OBJECT	8699	8699	8699	8699		8919	8699	8671/8699
LOCAL DESCRIPTION (if any)	RP 112			FD 01	FD 01	FD 09 SF 8 Choices	FD 11 RP 415	FD 11 RP 415
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance		826,592.63		1,243,351.44	9,724.57	114,937.00	1,206.00	215,476.29
2. a. Current Year Award	108,452.71	424,115.70		1,728,975.20	25,671.52			67,718.94
b. Other Adjustments								57,055.00
c. Adj Curr Yr Award (sum Lines 2a and 2b)	108,452.71	424,115.70	-	1,728,975.20	25,671.52	-	-	124,773.94
3. Required Matching Funds/Other			382,933.44					
4. Total Available Award (sum lines 1, 2c, &3)	108,452.71	1,250,708.33	382,933.44	2,972,326.64	35,396.09	114,937.00	1,206.00	340,250.23
<b>REVENUES</b>								
5. Cash Received in Current Year	108,452.71	424,115.70		1,728,975.20	25,671.52			121,526.77
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	-	-	-	-	-	-	3,247.17
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	-	-	-	-	-	-	3,247.17
8. Contributed Matching Funds	-	-	382,933.44	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	108,452.71	424,115.70	382,933.44	1,728,975.20	25,671.52	-	-	124,773.94
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	23,697.59	256,879.00	382,933.44	1,147,547.79	26,938.09		1,206.00	66,505.34
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	23,697.59	256,879.00	382,933.44	1,147,547.79	26,938.09	-	1,206.00	66,505.34
10. Donor-Authorized Expenditures	23,697.59	256,879.00	382,933.44	1,147,547.79	26,938.09	-	1,206.00	66,505.34
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	23,697.59	256,879.00	382,933.44	1,147,547.79	26,938.09	-	1,206.00	66,505.34
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	84,755.12	993,829.33	-	1,824,778.85	8,458.00	114,937.00	-	273,744.89

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LOCAL PROGRAM NAME	GATE	DISCOVERY CLUB PARENT FEE	PARENT DONATION	EARLY LEARNING ACADEMY PARENT FEE	PC/PAC	QRIS-Raising Quality Together	DEFERRED MAINT. GEN FD TRF	SITE RE-USE
RESOURCE CODE	9730	8217	8220	8224	8322	8337	8212	0700
REVENUE OBJECT		8673	8699	8673	8699	8699	8919	8650
LOCAL DESCRIPTION (if any)	FD 11 RP 415	FD 12	FD 12 GO 0001/1130	FD 12	FD 12	FD 12 RP 305	FD 14	FD 21
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	17,556.00	1,670,768.72	37,950.95	-	17,167.02	-	2,675,243.45	1,203,614.30
2. a. Current Year Award		5,082,798.25	10,909.22	239,329.64	850.00	164,538.00		
b. Other Adjustments		(631,530.05)				184,874.89	117,430.00	1,855,445.47
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	4,451,268.20	10,909.22	239,329.64	850.00	349,412.89	117,430.00	1,855,445.47
3. Required Matching Funds/Other		1,519,428.00		6,868.41			2,000,000.00	413,098.65
4. Total Available Award (sum lines 1, 2c, &3)	17,556.00	7,641,464.92	48,860.17	246,198.05	18,017.02	349,412.89	4,792,673.45	3,472,158.42
<b>REVENUES</b>								
5. Cash Received in Current Year		3,176,486.47	10,909.22	239,329.64	850.00	349,412.89	36,994.00	2,238,552.21
6. Amounts included in Line 5 for Prior Year Adjustments							-	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	1,274,781.73	-	-	-	-	80,436.00	(383,106.74)
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	-	1,274,781.73	-	-	-	-	80,436.00	(383,106.74)
8. Contributed Matching Funds	-	1,519,428.00	-	6,868.41	-	-	2,000,000.00	413,098.65
9. Total Available (sum of lines 5, 7c, & 8)	-	5,970,696.20	10,909.22	246,198.05	850.00	349,412.89	2,117,430.00	2,268,544.12
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	17,005.04	5,783,323.45	10,084.67	238,471.57	1,318.33	202,514.50	1,454,361.03	2,109,622.44
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp		213.78						
Indirects 73x9	550.96	187,372.75	-	7,726.48	-	-	-	-
Total Expenditures (row 22 plus row 24)	17,556.00	5,970,696.20	10,084.67	246,198.05	1,318.33	202,514.50	1,454,361.03	2,109,622.44
10. Donor-Authorized Expenditures	17,556.00	5,970,696.20	10,084.67	246,198.05	1,318.33	202,514.50	1,454,361.03	2,109,622.44
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	17,556.00	5,970,696.20	10,084.67	246,198.05	1,318.33	202,514.50	1,454,361.03	2,109,622.44
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	-	1,670,768.72	38,775.50	-	16,698.69	146,898.39	3,338,312.42	1,362,535.98

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

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Form CAT  
D8AS6XCUZG(2022-23)

LOCAL PROGRAM NAME	BUILDING FUND	CAPITAL IMPROVEMENT PROJ	RELOCATION	WIRELESS RECEIVING	BADGES & KEYS	MEASURE S BOND PROCEEDS	MEASURE J BOND PROCEEDS	MEASURE N BOND PROCEEDS
RESOURCE CODE	8146	8172	8336	8485	8488	8144	8144	8144
REVENUE OBJECT	86XX	8XXX	8919	8699	8699	8660	8XXX	8XXX
LOCAL DESCRIPTION (if any)	FD 21	FD 21	FD 21	FD 21	FD 21 RP206	FD 22	FD 23	FD 24
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	4,052,511.66	312,131.23	10,743.13	54,280.10	45,730.62	203,186.04	4,350,996.11	16,424,174.62
2. a. Current Year Award								-
b. Other Adjustments	593,965.59	31,340.31			7,082.54		9,761,736.71	2,709,152.52
c. Adj Curr Yr Award (sum Lines 2a and 2b)	593,965.59	31,340.31	-	-	7,082.54	-	9,761,736.71	2,709,152.52
3. Required Matching Funds/Other	116,413.10		(10,743.13)	(54,280.10)	(51,389.87)	6,608.00		-
4. Total Available Award (sum lines 1, 2c, &3)	4,762,890.35	343,471.54	-	-	1,423.29	209,794.04	14,112,732.82	19,133,327.14
<b>REVENUES</b>								
5. Cash Received in Current Year	478,070.59	31,340.31	-		7,082.54		9,596,007.71	2,548,740.52
6. Amounts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	115,895.00	-	-	-	-		165,729.00	160,412.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (Line 7a minus line 7b)	115,895.00	-	-	-	-		165,729.00	160,412.00
8. Contributed Matching Funds	116,413.10	-	(10,743.13)	(54,280.10)	(51,389.87)	6,608.00	-	-
9. Total Available (sum of lines 5, 7c, & 8)	710,378.69	31,340.31	(10,743.13)	(54,280.10)	(44,307.33)	6,608.00	9,761,736.71	2,709,152.52
<b>EXPENDITURES</b>								
Total Expenditures (exclude 73x9)	81,347.67	185,765.65	0.00	0.00	1,423.29	13,739.34	1,612,781.08	4,933,899.55
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp								
Indirects 73x9	-	-	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	81,347.67	185,765.65	-	-	1,423.29	13,739.34	1,612,781.08	4,933,899.55
10. Donor-Authorized Expenditures	81,347.67	185,765.65	-	-	1,423.29	13,739.34	1,612,781.08	4,933,899.55
11. Non-Donor Authorized Expenditures								
12. Total Expenditures (Line 10 plus Line 11)	81,347.67	185,765.65	-	-	1,423.29	13,739.34	1,612,781.08	4,933,899.55
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (Line 4 minus Line 10)	4,681,542.68	157,705.89	-	-	0.00	196,054.70	12,499,951.74	14,199,427.59

LOCAL PROGRAM NAME	DEVELOPER FEES	MEASURE P BOND PROCEEDS	TOTAL
RESOURCE CODE	8216	8144	
REVENUE OBJECT	86XX	8XXX	
LOCAL DESCRIPTION (if any)	FD 25	FD 26	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	7,694,581.46	200,521,484.41	268,137,527.57
2. a. Current Year Award	-	-	12,501,611.97
b. Other Adjustments	1,792,565.59	4,947,403.73	21,749,593.62
c. Adj Curr Yr Award (sum Lines 2a and 2b)	1,792,565.59	4,947,403.73	34,251,205.59
3. Required Matching Funds/Other	-	8,781,931.00	30,372,859.03
4. Total Available Award (sum lines 1, 2c, &3)	9,487,147.05	214,250,819.14	332,761,592.19
<b>REVENUES</b>			
5. Cash Received in Current Year	1,692,506.59	4,313,097.73	30,338,001.29
6. Amounts included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	100,059.00	634,306.00	3,913,204.30
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (Line 7a minus line 7b)	100,059.00	634,306.00	3,913,204.30
8. Contributed Matching Funds	-	8,781,931.00	30,372,859.03
9. Total Available (sum of lines 5, 7c, & 8)	1,792,565.59	13,729,334.73	64,624,064.62
<b>EXPENDITURES</b>			
Total Expenditures (exclude 73x9)	5,006,020.00	119,166,576.32	167,808,893.69
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73x9) Exp			3,327,055.64
Indirects 73x9	-	-	651,093.87
Total Expenditures (row 22 plus row 24)	5,006,020.00	119,166,576.32	168,459,987.56
10. Donor-Authorized Expenditures	5,006,020.00	119,166,576.32	168,459,987.56
11. Non-Donor Authorized Expenditures			0.00
12. Total Expenditures (Line 10 plus Line 11)	5,006,020.00	119,166,576.32	168,459,987.56
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (Line 4 minus Line 10)	4,481,127.05	95,084,242.82	164,301,604.63

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

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Form CEA  
D8AS6XCUZG(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	240,826,235.84	301	9,363.21	303	240,816,872.63	305	4,136,158.03		307	236,680,714.60	309
2000 - Classified Salaries	91,423,657.84		679,754.48		90,743,903.36		9,501,773.68			81,242,129.68	
3000 - Employee Benefits	174,584,973.33		7,362,311.44		167,222,661.89		7,474,512.20			159,748,149.69	
4000 - Books, Supplies Equip Replace. (6500)	25,833,861.05		1,119,470.88		24,714,390.17		5,890,001.67			18,824,388.50	
5000 - Services. . & 7300 - Indirect Costs	48,483,854.05		281,284.99		48,202,569.06		14,616,827.87			33,585,741.19	
					TOTAL	571,700,397.11	365		TOTAL	530,081,123.66	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	189,188,050.13
2. Salaries of Instructional Aides Per EC 41011. ....		2100	21,505,106.84
3. STRS. ....		3101 & 3102	50,843,364.46
4. PERS. ....		3201 & 3202	6,634,608.76
5. OASDI - Regular, Medicare and Alternative. ....		3301 & 3302	4,628,958.37
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....		3401 & 3402	35,110,216.44
7. Unemployment Insurance. ....		3501 & 3502	1,056,361.01
8. Workers' Compensation Insurance. ....		3601 & 3602	3,698,022.41
9. OPEB, Active Employees (EC 41372). ....		3751 & 3752	0.00
10. Other Benefits (EC 22310). ....		3901 & 3902	2,984,087.11

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	315,648,775.53	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) . . . . .	72,894.84	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .	. . . . .	396
14. TOTAL SALARIES AND BENEFITS . . . . .	315,575,880.69	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. . . . .	. . . . .	59.53%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .	. . . . .	

#### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high) . . . . .	. . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	. . . . .	59.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	. . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	. . . . .	530,081,123.66
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	. . . . .	0.00

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


Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	855,501,766.00	9,774,398.00	865,276,164.00		77,789,343.00	787,486,821.00	67,459,096.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	438,151.00		438,151.00		290,144.00	148,007.00	148,007.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	569,586,000.00	(317,755,000.00)	251,831,000.00		32,305,216.00	219,525,784.00	
Total/Net OPEB Liability	145,937,052.00		145,937,052.00		32,228,242.00	113,708,810.00	
Compensated Absences Payable	6,158,441.86		6,158,441.86		2,547,887.00	3,610,554.86	3,610,554.86
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,577,621,410.86	(307,980,602.00)	1,269,640,808.86	0.00	145,160,832.00	1,124,479,976.86	71,217,657.86
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	596,247,513.93
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	88,168,896.37
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	29,961.96
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,753,681.27
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	300,427.73
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,886,213.15
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	1000-7999	8,548.25
			8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,978,832.36
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000- 7143, 7300- 7439	minus 8000- 8699 0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				501,099,785.20
<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)				34,826.04
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,388.65

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.)	460,339,628.56	13,493.41
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)	460,339,628.56	13,493.41
B. Required effort (Line A.2 times 90%)	414,305,665.70	12,144.07
C. Current year expenditures (Line I.E and Line II.B)	501,099,785.20	14,388.65
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>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	270,127,678.86		270,127,678.86			296,797,600.70
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	34,181.93		34,181.93			34,921.46
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)						
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
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)						
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	34,711.40		34,711.40	34,754.82		34,754.82
1. Total K-12 ADA (Form A, Line A6)	210.06		210.06	245.00		245.00
2. Total Charter Schools ADA (Form A, Line C9)			34,921.46			34,999.82
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)						
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	823,536.14		823,536.14	815,739.00		815,739.00
1. Homeowners' Exemption (Object 8021)	12.76		12.76	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	108,440,060.98		108,440,060.98	109,027,532.00		109,027,532.00
4. Secured Roll Taxes (Object 8041)	3,628,960.10		3,628,960.10	3,629,664.00		3,629,664.00
5. Unsecured Roll Taxes (Object 8042)	1,003,090.09		1,003,090.09	1,107,051.00		1,107,051.00
6. Prior Years' Taxes (Object 8043)	3,584,980.75		3,584,980.75	4,428,716.00		4,428,716.00
7. Supplemental Taxes (Object 8044)	17,578,032.09		17,578,032.09	17,240,222.00		17,240,222.00
8. Ed. Rev. Augmentation Fund (ERAFF) (Object 8045)						

	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)	33,882.18		33,882.18	23,000.00		23,000.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	270,550.50		270,550.50	200,853.00		200,853.00
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)	135,363,105.59	0.00	135,363,105.59	136,472,777.00	0.00	136,472,777.00
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)	135,363,105.59	0.00	135,363,105.59	136,472,777.00	0.00	136,472,777.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,733,389.04			4,427,604.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	15,852,237.39		15,852,237.39	17,384,376.00		17,384,376.00
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)	15,852,237.39	0.00	20,585,626.43	17,384,376.00	0.00	21,811,980.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	325,947,948.00		325,947,948.00	350,606,148.00		350,606,148.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,631,762.00		1,631,762.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	327,579,710.00	0.00	327,579,710.00	350,606,148.00	0.00	350,606,148.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	703,634,684.84		703,634,684.84	666,188,934.00		666,188,934.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	6,517,430.31		6,517,430.31	10,000.00		10,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<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)			270,127,678.86			296,797,600.70
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0216			1.0022
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			296,797,600.70			310,657,360.08
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>			135,363,105.59			136,472,777.00
5. Local Revenues Excluding Interest (Line C18)			4,190,575.20			4,199,978.40
6. Preliminary State Aid Calculation			182,020,121.54			195,996,563.08
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)			182,020,121.54			195,996,563.08
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)						
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,967,252.71			4,990.69
7. Local Revenues in Proceeds of Taxes			138,330,358.30			136,477,767.69
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			179,052,868.82			195,991,572.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)						
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)			138,330,358.30			
9. Total Appropriations Subject to the Limit			179,052,868.82			
a. Local Revenues (Line D7b)			20,585,626.43			
b. State Subventions (Line D8)						
c. Less: Excluded Appropriations (Line C23)			296,797,600.70			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
<b>10. Adjustments to the Limit Per</b>						
<b>Government Code Section 7902.1</b>						
(Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>11. Adjusted Appropriations Limit</b>			296,797,600.70			310,657,360.08
(Lines D4 plus D10)						
<b>12. Appropriations Subject to the Limit</b>			296,797,600.70			
(Line D9d)						

	2022-23 Calculations		2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*
** Please provide below an explanation for each entry in the adjustments column."					
Kristi Blandford			(916) 971-7268		
Gann Contact Person			Contact Phone Number		

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 21,111,415.14
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) 481,134,069.79

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

4.39%

**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) 14,472,279.58
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 8,481,160.31

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	94,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	478,466.70
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)	2,085,472.52
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)	324.74
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)	25,612,503.86
9. Carry-Forward Adjustment (Part IV, Line F)	3,974,517.39
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,587,021.25
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	343,223,765.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	93,795,299.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,765,657.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,058,941.34
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	29,961.96
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,752,924.59
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)	2,632,454.04
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)	531,890.67
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)	45,419,596.38
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)	7,268.39
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,172,557.49
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	23,613,729.91
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,127,425.05
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)	580,131,472.51
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	
4.41%	
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	
5.10%	

**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>25,612,503.86</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(2,841,726.76)
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 (3.24%) times Part III, Line B19); zero if negative	3,974,517.39
2. Over-recovery : Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.24%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.24%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>3,974,517.39</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>3,974,517.39</u>

Approved  
indirect cost  
rate: 3.24%

Highest rate  
used in any  
program: 3.24%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,556,002.47	115,214.48	3.24%
01	3010	17,242,397.25	558,653.04	3.24%
01	3182	446,590.48	14,469.53	3.24%
01	3211	609,205.96	19,738.27	3.24%
01	3212	10,472,798.12	339,318.66	3.24%
01	3213	23,057,703.97	747,069.61	3.24%
01	3215	43,988.47	1,425.23	3.24%
01	3305	55,291.00	1,791.43	3.24%
01	3306	21,926.58	710.42	3.24%
01	3307	234,653.13	7,602.76	3.24%
01	3308	405.09	13.12	3.24%
01	3309	16,445.23	532.83	3.24%
01	3310	10,665,018.66	345,546.60	3.24%
01	3311	65,248.45	2,114.05	3.24%
01	3312	1,418,075.46	45,945.64	3.24%
01	3315	288,841.41	9,358.46	3.24%
01	3318	67,471.01	2,186.06	3.24%
01	3327	573,481.58	18,580.80	3.24%
01	3385	157,191.01	5,092.99	3.24%
01	3395	42,384.43	1,373.26	3.24%
01	3550	436,495.30	14,132.44	3.24%
01	3724	95,497.37	3,094.11	3.24%
01	4035	1,047,456.14	33,936.86	3.24%
01	4124	368,036.43	11,924.38	3.24%
01	4127	1,140,601.81	36,955.19	3.24%
01	4201	77,611.00	2,515.00	3.24%
01	4203	431,083.36	13,966.64	3.24%
01	4510	28,464.00	922.00	3.24%
01	5630	122,758.86	3,977.39	3.24%
01	5632	20,787.63	673.52	3.24%
01	5634	201,808.23	6,538.59	3.24%
01	5810	124,466.67	3,538.00	2.84%
01	6010	4,825,680.93	156,352.10	3.24%
01	6053	5,698.37	184.63	3.24%
01	6266	1,375,439.82	44,564.25	3.24%
01	6385	179,133.42	5,803.93	3.24%
01	6387	1,529,448.17	49,554.11	3.24%
01	6388	453,713.11	14,700.30	3.24%

San Juan Unified  
Sacramento County

		Unaudited Actuals 2022-23 Estimated Actuals		34 67447 0000000	
		Exhibit A: Indirect Cost Rates Charged to Programs		Form ICR D8AS6XCUZG(2022-23)	
01		6500	58,478,547.26	1,897,500.73	3.24%
01		6515	4,588.34	148.66	3.24%
01		6520	294,508.12	9,542.06	3.24%
01		6536	404,780.82	13,114.90	3.24%
01		6537	2,545,728.55	82,481.61	3.24%
01		6546	2,460,121.78	79,707.95	3.24%
01		6547	1,811,678.69	58,698.39	3.24%
01		6690	342,646.01	11,101.73	3.24%
01		7085	392,957.94	12,731.84	3.24%
01		7220	146,840.38	4,757.62	3.24%
01		7412	470,839.06	15,255.19	3.24%
01		7413	150,628.24	4,880.35	3.24%
01		7810	1,285,262.06	41,643.01	3.24%
01		8150	13,773,250.98	446,253.33	3.24%
01		9010	10,550,609.98	33,666.72	0.32%
09		6266	11,153.22	361.36	3.24%
09		6762	323.20	10.47	3.24%
09		7412	2,560.00	82.94	3.24%
09		7435	4,961.52	160.75	3.24%
09		7810	150.00	4.86	3.24%
11		6391	1,856,326.04	60,144.96	3.24%
11		9010	84,716.38	550.96	0.65%
12		5025	1,864,687.65	55,283.72	2.96%
12		5058	851,283.31	13,154.74	1.55%
12		5320	80,804.76	2,618.07	3.24%
12		6105	3,572,213.41	115,739.71	3.24%
12		9010	16,575,520.56	523,161.11	3.16%
13		5310	10,929,329.31	354,110.27	3.24%
13		5465	198,095.74	6,418.30	3.24%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		929,911.26	929,911.26
2. State Lottery Revenue	8560	8,037,491.40		4,004,228.16	12,041,719.56
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)		8,037,491.40	0.00	4,934,139.42	12,971,630.82
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,991,053.02		0.00	3,991,053.02
2. Classified Salaries	2000-2999	1,327,649.87		0.00	1,327,649.87
3. Employee Benefits	3000-3999	2,718,788.51		0.00	2,718,788.51
4. Books and Supplies	4000-4999	0.00		3,589,370.24	3,589,370.24
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			3,048.87	3,048.87
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 )		8,037,491.40	0.00	3,592,419.11	11,629,910.51
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	1,341,720.31	1,341,720.31
<b>D. COMMENTS:</b>					
Online site licenses for approved instructional materials					

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.

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,842,002.98	7,076,887.73	881,146.43	6,715,877.02	45,678,577.90	0.00	2,297,049.35
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b> <b>Description</b>							
0001 Pre-Kindergarten							0.00
1110 Regular Education, K-12	46.17	10.40	1,533.24	111.21	3,324.79		17.00
3100 Alternative Schools			15.35	1.00	20.40		
3200 Continuation Schools			2.11		6.98		
3300 Independent Study Centers	1.00		18.77	.80	27.98		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	.66		13.24	3.00	16.42		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.50		72.09		65.76		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			330.75		349.99		835.00
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)					56.00		
-- Child Development (Fund 12)					162.46		
-- Cafeteria (Funds 13 & 61)					60.89		
<b>C. Total Allocation Factors</b>	49.33	10.40	1,985.55	116.01	4,091.67	0.00	852.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	807,535.40	0.00	807,535.40	43,471.25		851,006.65
1110	Regular Education, K-12	356,207,429.56	53,082,435.64	409,289,865.20	22,032,892.61		431,322,757.81
3100	Alternative Schools	5,522,016.28	292,444.00	5,814,460.28	313,004.03		6,127,464.31
3200	Continuation Schools	539,775.48	78,859.68	618,635.16	33,302.37		651,937.53
3300	Independent Study Centers	3,934,692.56	404,345.63	4,339,038.19	233,579.11		4,572,617.30
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,759,316.65	387,501.39	5,146,818.04	277,063.52		5,423,881.56
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	10,508,713.56	822,134.07	11,330,847.63	609,962.21		11,940,809.84
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	107,274,662.36	6,305,214.00	113,579,876.36	6,114,232.07		119,694,108.43
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	8,548.25	0.00	8,548.25	460.17		9,008.42
7150	Nonagency - Other	325,667.90	0.00	325,667.90	17,531.35		343,199.25
8100	Community Services	416,900.01	0.00	416,900.01	22,442.56		439,342.57
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
---	Food Services					1,606,773.66	1,606,773.66
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					0.00	0.00
---	Other Outgo					8,468,012.71	8,468,012.71
<b>Other Funds ---</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,118,607.01	3,118,607.01	2,809,168.73		5,927,775.74
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,131,181.84)		(1,131,181.84)
---	<b>Total General Fund and Charter Schools Funds Expenditures</b>	490,305,258.01	64,491,541.42	554,796,799.43	31,375,928.14	10,074,786.37	596,247,513.94

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	94,701.69	17,216.16	709.00	88,654.55	0.00	0.00	0.00		606,254.00	0.00	807,535.40	
1110	Regular Education, K-12	254,719,986.76	21,033,011.07	18,529,783.23	37,909,056.97	17,306,884.50	129,787.78	4,197,458.31		2,375,617.81	5,843.13	356,207,429.56	
3100	Alternative Schools	3,880,923.63	16,948.67	199,852.60	932,238.66	490,462.72	0.00	1,500.00		90.00	0.00	5,522,016.28	
3200	Continuation Schools	460,271.23	0.00	0.00	77,754.25	0.00	0.00	0.00		0.00	1,750.00	539,775.48	
3300	Independent Study Centers	3,432,263.42	139,561.10	1,014.56	236,820.06	125,033.42	0.00	0.00		0.00	0.00	3,934,692.56	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
3800	Career Technical Education	3,490,132.32	716,407.92	0.00	86,904.69	458,888.78	0.00	0.00		6,982.94	0.00	4,759,316.65	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
4760	Bilingual	10,231,396.93	1,424.01	134.54	0.00	275,758.08	0.00	0.00		0.00	0.00	10,508,713.56	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
5000-5999	Special Education	81,366,186.92	5,111,221.11	168,664.55	935,703.27	9,204,600.83	10,385,189.57	0.00		103,096.11	0.00	107,274,662.36	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
<b>Other Goals</b>													
7110	Nonagency - Educational	8,548.25	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	8,548.25
7150	Nonagency - Other	181,096.33	133,484.59	11,086.98	0.00	0.00	0.00	0.00		0.00	0.00	0.00	325,667.90
8100	Community Services		0.00	0.00	0.00	386,938.05	0.00		29,961.96	0.00	0.00	0.00	416,900.01
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		357,865,507.48	27,169,274.63	18,911,245.46	40,267,132.45	28,248,566.38	10,514,977.35	4,198,958.31	29,961.96	0.00	3,092,040.86	7,593.13	490,305,258.01

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	15,919,318.11	37,117,284.39	45,833.14	53,082,435.64
3100	Alternative Schools	64,702.52	227,741.48	0.00	292,444.00
3200	Continuation Schools	936.37	77,923.31	0.00	78,859.68
3300	Independent Study Centers	91,982.56	312,363.07	0.00	404,345.63
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	204,191.82	183,309.57	0.00	387,501.39
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	88,002.70	734,131.37	0.00	822,134.07
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	146,780.08	3,907,217.71	2,251,216.21	6,305,214.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	625,172.70	0.00	625,172.70
--	Child Development (Fund 12)	0.00	1,813,670.64	0.00	1,813,670.64
--	Cafeteria (Funds 13 and 61)	0.00	679,763.67	0.00	679,763.67
<b>Total Allocated Support Costs</b>		16,515,914.16	45,678,577.91	2,297,049.35	64,491,541.42

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

34 67447 0000000  
Form PCR  
D8AS6XCUZG(2022-23)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	6,231,391.29
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	94,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	17,167,867.71
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,013,050.98
5	Total Central Administration Costs in General Fund and Charter Schools Funds	32,507,109.98
<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)	490,305,258.01
2	Total Allocated Costs (from Form PCR, Column 2, Total)	64,491,541.42
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	554,796,799.43
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,172,557.49
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	24,388,416.29
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	20,504,411.23
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	49,065,385.01
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	603,862,184.44
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	5.38%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,606,773.66				1,606,773.66
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				8,468,012.71	8,468,012.71
<b>Total Other Costs</b>	<b>1,606,773.66</b>	<b>0.00</b>	<b>0.00</b>	<b>8,468,012.71</b>	<b>10,074,786.37</b>

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	(7,506,520.59)	0.00	(1,131,802.22)				
Other Sources/Uses Detail					0.00	6,359,861.50		
Fund Reconciliation							5,193,352.74	4,337,710.77
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	119,282.07	0.00	620.38	0.00				
Other Sources/Uses Detail					0.00	250,950.65		
Fund Reconciliation							134,063.77	12,324.53
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							715,422.71	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	199,667.50	0.00	60,695.92	0.00				
Other Sources/Uses Detail					57,055.00	99,347.00		
Fund Reconciliation							58,458.79	56,460.20
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	69,462.97	0.00	709,957.35	0.00				
Other Sources/Uses Detail					4,244,027.00	0.00		
Fund Reconciliation							149,736.70	189,077.97
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	401,019.99	0.00	360,528.57	0.00				
Other Sources/Uses Detail					4,433.50	8,455.00		
Fund Reconciliation							48,197.61	29,432.75
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	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

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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,824,470.00	0.00						
Other Sources/Uses Detail					20,093,475.65	0.00		
Fund Reconciliation							7,629.01	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,000,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	14,680,377.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS					0.00	0.00		
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND					0.00	0.00		
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND					0.00	0.00		
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
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		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,892,618.06	0.00						
Other Sources/Uses Detail						0.00		
Fund Reconciliation							3,262,689.95	4,944,545.07
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

San Juan Unified  
Sacramento County

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

34 67447 0000000  
Form SIAA  
D8AS6XCUZG(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		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>7,506,520.59</b>	<b>(7,506,520.59)</b>	<b>1,131,802.22</b>	<b>(1,131,802.22)</b>	<b>26,398,991.15</b>	<b>26,398,991.15</b>	<b>9,569,551.28</b>	<b>9,569,551.29</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								6,703.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	44,448.53	0.00	0.00	157,191.17	2,172,159.43	32,018,616.23		34,392,415.36
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	167.83	705,154.97	16,070,192.85		21,922,696.68
3000-3999	Employee Benefits	3,382,330.07	0.00	0.00	54,424.13	1,618,788.50	26,997,343.03		32,052,885.73
4000-4999	Books and Supplies	1,055,511.46	0.00	0.00	0.00	12,657.73	871,270.44		1,939,439.63
5000-5999	Services and Other Operating Expenditures	897,336.21	0.00	0.00	4,588.34	29,405.13	16,035,895.28		16,967,224.96
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	86,290.00		86,290.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,827,235.03	0.00	0.00	216,371.47	4,538,165.76	92,079,607.83	0.00	107,661,380.09
7310	Transfers of Indirect Costs	1,373.26	0.00	0.00	5,092.99	68,069.97	2,454,333.32		2,528,869.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,305,214.02							6,305,214.02
	Total Indirect Costs and PCR Allocations	6,306,587.28	0.00	0.00	5,092.99	68,069.97	2,454,333.32	0.00	8,834,083.56
	<b>TOTAL COSTS</b>	<b>17,133,822.31</b>	<b>0.00</b>	<b>0.00</b>	<b>221,464.46</b>	<b>4,606,235.73</b>	<b>94,533,941.15</b>	<b>0.00</b>	<b>116,495,463.65</b>
<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	28,845.32	134,963.51		163,808.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	433,838.56	6,178,322.51		6,612,161.07
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	304,264.71	4,970,383.01		5,274,647.72
4000-4999	Books and Supplies	4,035.43	0.00	0.00	0.00	2,863.39	28,755.14		35,653.96
5000-5999	Services and Other Operating Expenditures	12,341.11	0.00	0.00	0.00	29,257.13	1,894,152.92		1,935,751.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,376.54	0.00	0.00	0.00	799,069.11	13,206,577.09	0.00	14,022,022.74
7310	Transfers of Indirect Costs	1,373.26	0.00	0.00	0.00	9,371.58	371,837.41		382,582.25
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,373.26	0.00	0.00	0.00	9,371.58	371,837.41	0.00	382,582.25
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>17,749.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>808,440.69</b>	<b>13,578,414.50</b>	<b>0.00</b>	<b>14,404,604.99</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								43,625.92
	<b>TOTAL COSTS</b>								<b>14,360,979.07</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	44,448.53	0.00	0.00	157,191.17	2,143,314.11	31,883,652.72		34,228,606.53
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	167.83	271,316.41	9,891,870.34		15,310,535.61
3000-3999	Employee Benefits	3,382,330.07	0.00	0.00	54,424.13	1,314,523.79	22,026,960.02		26,778,238.01
4000-4999	Books and Supplies	1,051,476.03	0.00	0.00	0.00	9,794.34	842,515.30		1,903,785.67
5000-5999	Services and Other Operating Expenditures	884,995.10	0.00	0.00	4,588.34	148.00	14,141,742.36		15,031,473.80
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	86,290.00		86,290.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,810,858.49	0.00	0.00	216,371.47	3,739,096.65	78,873,030.74	0.00	93,639,357.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	5,092.99	58,698.39	2,082,495.91		2,146,287.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,305,214.02							6,305,214.02
	Total Indirect Costs and PCR Allocations	6,305,214.02	0.00	0.00	5,092.99	58,698.39	2,082,495.91	0.00	8,451,501.31
	TOTAL BEFORE OBJECT 8980	17,116,072.51	0.00	0.00	221,464.46	3,797,795.04	80,955,526.65	0.00	102,090,858.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								43,625.92
	<b>TOTAL COSTS</b>								<b>102,134,484.58</b>
<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	125,934.69		125,934.69
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	0.00	0.00	240,679.59		5,387,860.62
3000-3999	Employee Benefits	3,367,706.44	0.00	0.00	0.00	0.00	189,189.86		3,556,896.30
4000-4999	Books and Supplies	1,051,476.03	0.00	0.00	0.00	1,042.90	164,893.27		1,217,412.20
5000-5999	Services and Other Operating Expenditures	883,897.65	0.00	0.00	0.00	0.00	70,455.87		954,353.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,750,688.88	0.00	0.00	0.00	1,042.90	791,153.28	0.00	11,542,885.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	10,750,688.88	0.00	0.00	0.00	1,042.90	791,153.28	0.00	11,542,885.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								43,625.92

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

34 67447 0000000  
Report SEMA  
D8AS6XCUZG(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
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)								39,652,575.37
	TOTAL COSTS								51,239,086.35

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

<b>2021-22 Expenditures</b> <ol style="list-style-type: none"> <li>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</li> <li>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 &amp; 6000-9999; Object 9793)</li>   <hr/> <hr/> <hr/> </ol> <ol style="list-style-type: none"> <li>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 &amp; 6000 - 9999; Object 9795)</li>   <hr/> <hr/> <hr/> </ol> <ol style="list-style-type: none"> <li>4. Enter any other adjustments, not included in Line 1 (explain below)</li>   <hr/> <hr/> <hr/> </ol> <ol style="list-style-type: none"> <li>5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)</li> </ol>	<b>A. State and Local</b> <hr/> <hr/> <hr/>	<b>B. Local Only</b> <hr/> <hr/> <hr/>
	0.00	0.00
<b>C. Unduplicated Pupil Count</b> <ol style="list-style-type: none"> <li>1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet</li> <li>2. Enter any adjustments not included in Line C1 (explain below)</li>   <hr/> <hr/> <hr/> </ol> <ol style="list-style-type: none"> <li>3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)</li> </ol>		
	0.00	

SELPA: San Juan Unified (CN)

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

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

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

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

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

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

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

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

	State and Local	Local Only
1	275,259.31	
3	475,243.90	
Total exempt reductions	750,503.21	0.00

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

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

**SELPA:** San Juan Unified (CN)

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].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	10,239,422.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	11,980,929.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	440,083.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	1,601,925.75 (b)	

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

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)      0.00 (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative)      0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).      0.00      0.00

**THIS SECTION IS NOT APPLICABLE!**

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

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

Available to set aside for EIS (line (b) minus line (e), zero if negative)      1,601,925.75 (f)

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

SELPA: San Juan Unified (CN)

**SECTION 3**

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

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

- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) for SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
Actual Expenditures (LE-CY Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
FY 2022-23	2021-22	
116,495,463.65		
14,360,979.07		
102,134,484.58	88,313,876.56	
	0.00	
	88,313,876.56	
	750,503.21	
	0.00	
102,134,484.58	87,563,373.35	
		14,571,111.23

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.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count

<b>Actual</b>	<b>Comparison Year</b>	<b>Difference</b>
FY 2022-23	2018-19	
116,495,463.65		
14,360,979.07		
102,134,484.58	90,107,111.63	
	0.00	
	90,107,111.63	
	750,503.21	
	0.00	
102,134,484.58	89,356,608.42	
		6,351.00

SELPA:	<b>San Juan Unified (CN)</b>			
e.	Per capita state and local expenditures (A2c/A2d)	15,237.13	14,069.69	1,167.44

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

**B. LOCAL EXPENDITURES ONLY METHOD**

		Actual	Comparison Year	Difference
		FY 2022-23	2019-20	
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a.	Expenditures paid from local sources	51,239,086.35	49,755,466.89	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		49,755,466.89	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	51,239,086.35	49,755,466.89	1,483,619.46

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

		Actual	Comparison Year	Difference
		FY 2022-23	2019-20	
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a.	Expenditures paid from local sources	51,239,086.35	49,755,466.89	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		49,755,466.89	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	51,239,086.35	49,755,466.89	
b.	Special education unduplicated pupil count	6,703.00	6,420.00	
c.	Per capita local expenditures(B2a/ B2b)	7,644.20	7,750.07	(105.87)

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.

Michele Ebler

916-979-8100

Contact Name

Telephone Number

San Juan Unified  
Sacramento County

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

34 67447 0000000  
Report SEMA  
D8AS6XCUZG(2022-23)

SELPA: San Juan Unified (CN)

Accountant

Title

[michele.ebler@sanjuan.edu](mailto:michele.ebler@sanjuan.edu)

Email Address

SELPA:

**San Juan Unified (CN)**

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	6,305,214.00	6,305,214.00	6,305,214.00
	Total Indirect Costs and PCR Allocations	0.00	6,305,214.00	6,305,214.00
	<b>TOTAL COSTS</b>	0.00	6,305,214.00	6,305,214.00
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	6,305,214.00	6,305,214.00	6,305,214.00
	Total Indirect Costs and PCR Allocations	0.00	6,305,214.00	6,305,214.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	6,305,214.00	6,305,214.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	<b>TOTAL COSTS</b>	0.00	6,305,214.00	6,305,214.00

SELPA:

**San Juan Unified (CN)**

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>		6,703.00		6,703.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								6,703.00
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	56,837.00	0.00	0.00	167,046.00	2,463,483.00	36,038,710.00		38,726,076.00
2000-2999	Classified Salaries	6,802,434.00	0.00	0.00	0.00	983,236.00	19,350,026.00		27,135,696.00
3000-3999	Employee Benefits	4,525,391.00	0.00	0.00	55,245.00	2,073,724.00	32,690,116.00		39,344,476.00
4000-4999	Books and Supplies	1,275,489.00	0.00	0.00	0.00	0.00	544,796.00		1,820,285.00
5000-5999	Services and Other Operating Expenditures	1,467,902.00	0.00	0.00	23,857.00	0.00	7,994,356.00		9,486,115.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,852,476.00	0.00	0.00	0.00	0.00	146,000.00		5,998,476.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	107,404.00		107,404.00
7430-7439	Debt Service	150,018.00	0.00	0.00	0.00	0.00	0.00		150,018.00
	Total Direct Costs	20,130,547.00	0.00	0.00	246,148.00	5,520,443.00	96,871,408.00	0.00	122,768,546.00
7310	Transfers of Indirect Costs	582.00	0.00	0.00	6,332.00	117,311.00	3,501,247.00		3,625,472.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	582.00	0.00	0.00	6,332.00	117,311.00	3,501,247.00	0.00	3,625,472.00
	<b>TOTAL COSTS</b>	<b>20,131,129.00</b>	<b>0.00</b>	<b>0.00</b>	<b>252,480.00</b>	<b>5,637,754.00</b>	<b>100,372,655.00</b>	<b>0.00</b>	<b>126,394,018.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	56,837.00	0.00	0.00	167,046.00	2,385,713.00	35,986,706.00		38,596,302.00
2000-2999	Classified Salaries	6,802,434.00	0.00	0.00	0.00	385,833.00	13,575,310.00		20,763,577.00
3000-3999	Employee Benefits	4,525,391.00	0.00	0.00	55,245.00	1,524,854.00	28,014,450.00		34,119,940.00
4000-4999	Books and Supplies	1,261,149.00	0.00	0.00	0.00	0.00	512,286.00		1,773,435.00
5000-5999	Services and Other Operating Expenditures	1,467,902.00	0.00	0.00	23,857.00	0.00	5,972,463.00		7,464,222.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,852,476.00	0.00	0.00	0.00	0.00	146,000.00		5,998,476.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	107,404.00		107,404.00
7430-7439	Debt Service	150,018.00	0.00	0.00	0.00	0.00	0.00		150,018.00
	Total Direct Costs	20,116,207.00	0.00	0.00	246,148.00	4,296,400.00	84,314,619.00	0.00	108,973,374.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,332.00	98,651.00	2,979,389.00		3,084,372.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	6,332.00	98,651.00	2,979,389.00	0.00	3,084,372.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>20,116,207.00</b>	<b>0.00</b>	<b>0.00</b>	<b>252,480.00</b>	<b>4,395,051.00</b>	<b>87,294,008.00</b>	<b>0.00</b>	<b>112,057,746.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								63,908.00
	<b>TOTAL COSTS</b>								112,121,654.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	131,852.00		131,852.00
2000-2999	Classified Salaries	6,802,434.00	0.00	0.00	0.00	0.00	254,922.00		7,057,356.00
3000-3999	Employee Benefits	4,508,140.00	0.00	0.00	0.00	0.00	198,366.00		4,706,506.00
4000-4999	Books and Supplies	1,261,149.00	0.00	0.00	0.00	0.00	177,481.00		1,438,630.00
5000-5999	Services and Other Operating Expenditures	1,467,902.00	0.00	0.00	0.00	0.00	5,000.00		1,472,902.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,852,476.00	0.00	0.00	0.00	0.00	146,000.00		5,998,476.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	150,018.00	0.00	0.00	0.00	0.00	0.00		150,018.00
	Total Direct Costs	20,042,119.00	0.00	0.00	0.00	0.00	913,621.00	0.00	20,955,740.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	20,042,119.00	0.00	0.00	0.00	0.00	913,621.00	0.00	20,955,740.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								63,908.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								45,573,896.00
	TOTAL COSTS								66,593,544.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total		
	<b>UNDUPLICATED PUPIL COUNT</b>											6,703.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>												
1000-1999	Certificated Salaries	44,448.53	0.00	0.00	157,191.17	2,172,159.43	32,018,616.23	0.00		34,392,415.36		
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	167.83	705,154.97	16,070,192.85	0.00		21,922,696.68		
3000-3999	Employee Benefits	3,382,330.07	0.00	0.00	54,424.13	1,618,788.50	26,997,343.03	0.00		32,052,885.73		
4000-4999	Books and Supplies	1,055,511.46	0.00	0.00	0.00	12,657.73	871,270.44	0.00		1,939,439.63		
5000-5999	Services and Other Operating Expenditures	897,336.21	0.00	0.00	4,588.34	29,405.13	16,035,895.28	0.00		16,967,224.96		
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	86,290.00	0.00		86,290.00		
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00	0.00		300,427.73		
	Total Direct Costs	10,827,235.03	0.00	0.00	216,371.47	4,538,165.76	92,079,607.83	0.00	0.00	107,661,380.09		
7310	Transfers of Indirect Costs	1,373.26	0.00	0.00	5,092.99	68,069.97	2,454,333.32	0.00		2,528,869.54		
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)	6,305,214.02								6,305,214.02		
	Total Indirect Costs	1,373.26	0.00	0.00	5,092.99	68,069.97	2,454,333.32	0.00	0.00	2,528,869.54		
	<b>TOTAL COSTS</b>	<b>10,828,608.29</b>	<b>0.00</b>	<b>0.00</b>	<b>221,464.46</b>	<b>4,606,235.73</b>	<b>94,533,941.15</b>	<b>0.00</b>	<b>0.00</b>	<b>110,190,249.63</b>		
<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	28,845.32	134,963.51	0.00		163,808.83		
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	433,838.56	6,178,322.51	0.00		6,612,161.07		
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	304,264.71	4,970,383.01	0.00		5,274,647.72		
4000-4999	Books and Supplies	4,035.43	0.00	0.00	0.00	2,863.39	28,755.14	0.00		35,653.96		
5000-5999	Services and Other Operating Expenditures	12,341.11	0.00	0.00	0.00	29,257.13	1,894,152.92	0.00		1,935,751.16		
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
	Total Direct Costs	16,376.54	0.00	0.00	0.00	799,069.11	13,206,577.09	0.00	0.00	14,022,022.74		
7310	Transfers of Indirect Costs	1,373.26	0.00	0.00	0.00	9,371.58	371,837.41	0.00		382,582.25		
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	1,373.26	0.00	0.00	0.00	9,371.58	371,837.41	0.00	0.00	382,582.25		
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>17,749.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>808,440.69</b>	<b>13,578,414.50</b>	<b>0.00</b>	<b>0.00</b>	<b>14,404,604.99</b>		
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									43,625.92		
	<b>TOTAL COSTS</b>									<b>14,360,979.07</b>		

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	44,448.53	0.00	0.00	157,191.17	2,143,314.11	31,883,652.72	0.00		34,228,606.53
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	167.83	271,316.41	9,891,870.34	0.00		15,310,535.61
3000-3999	Employee Benefits	3,382,330.07	0.00	0.00	54,424.13	1,314,523.79	22,026,960.02	0.00		26,778,238.01
4000-4999	Books and Supplies	1,051,476.03	0.00	0.00	0.00	9,794.34	842,515.30	0.00		1,903,785.67
5000-5999	Services and Other Operating Expenditures	884,995.10	0.00	0.00	4,588.34	148.00	14,141,742.36	0.00		15,031,473.80
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	86,290.00	0.00		86,290.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,810,858.49	0.00	0.00	216,371.47	3,739,096.65	78,873,030.74	0.00	0.00	93,639,357.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	5,092.99	58,698.39	2,082,495.91	0.00		2,146,287.29
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)	6,305,214.02							0.00	6,305,214.02
	Total Indirect Costs	0.00	0.00	0.00	5,092.99	58,698.39	2,082,495.91	0.00	0.00	2,146,287.29
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>10,810,858.49</b>	<b>0.00</b>	<b>0.00</b>	<b>221,464.46</b>	<b>3,797,795.04</b>	<b>80,955,526.65</b>	<b>0.00</b>	<b>0.00</b>	<b>95,785,644.64</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									43,625.92
	<b>TOTAL COSTS</b>									<b>95,829,270.56</b>
<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	125,934.69	0.00		125,934.69
2000-2999	Classified Salaries	5,147,181.03	0.00	0.00	0.00	0.00	240,679.59	0.00		5,387,860.62
3000-3999	Employee Benefits	3,367,706.44	0.00	0.00	0.00	0.00	189,189.86	0.00		3,556,896.30
4000-4999	Books and Supplies	1,051,476.03	0.00	0.00	0.00	1,042.90	164,893.27	0.00		1,217,412.20
5000-5999	Services and Other Operating Expenditures	883,897.65	0.00	0.00	0.00	0.00	70,455.87	0.00		954,353.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	300,427.73	0.00	0.00	0.00	0.00	0.00	0.00		300,427.73
	Total Direct Costs	10,750,688.88	0.00	0.00	0.00	1,042.90	791,153.28	0.00	0.00	11,542,885.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>10,750,688.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,042.90</b>	<b>791,153.28</b>	<b>0.00</b>	<b>0.00</b>	<b>11,542,885.06</b>

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

34 67447 0000000  
Report SEMB  
D8AS6XCUZG(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)									43,625.92
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)									39,652,575.37
	TOTAL COSTS									51,239,086.35

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

SELPA: San Juan Unified (CN)

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

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

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

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

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

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

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

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

	State and Local	Local Only
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total exempt reductions	0.00	0.00

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

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

**SELPA:** San Juan Unified (CN)

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].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	10,239,422.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	10,239,422.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	440,083.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	1,601,925.75 (b)	

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

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

0.00 (c)

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

0.00 (d)

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

0.00

0.00

**THIS SECTION IS NOT APPLICABLE!**

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

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

(e)

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

1,601,925.75 (f)

(f)

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


SELPA: San Juan Unified (CN)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet)	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
	FY 2023-24	FY 2022-23	
<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 vs. actual method based on state and local expenditures.			
a. Total special education expenditures	126,394,018.00		
b. Less: Expenditures paid from federal sources	14,272,364.00		
c. Expenditures paid from state and local sources	112,121,654.00	102,134,484.56	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,305,214.00)	
Comparison year's expenditures, adjusted for MOE calculation		95,829,270.56	
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	<u>112,121,654.00</u>	<u>95,829,270.56</u>	<u>16,292,383.44</u>
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.			
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	126,394,018.00		
b. Less: Expenditures paid from federal sources	14,272,364.00		
c. Expenditures paid from state and local sources	112,121,654.00	102,134,484.56	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,305,214.00)	
Comparison year's expenditures, adjusted for MOE calculation		95,829,270.56	
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	<u>112,121,654.00</u>	<u>95,829,270.56</u>	<u>14,926.68</u>
d. Special education unduplicated pupil count	6,703.00	6,420.00	1,800.41
e. Per capita state and local expenditures (A2c/A2d)	<u>16,727.09</u>		
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

SELPA: San Juan Unified (CN)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2023-24</b>	<b>2022-23</b>	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	66,593,544.00	51,239,086.35	
Add/Less: Adjustments required for MOE calculation	<u>0.00</u>	0.00	
Comparison year's expenditures, adjusted for MOE calculation	<u>51,239,086.35</u>		
Less: Exempt reduction(s) from SECTION 1	<u>0.00</u>		
Less: 50% reduction from SECTION 2	<u>0.00</u>		
Net expenditures paid from local sources	<u>66,593,544.00</u>	51,239,086.35	15,354,457.65

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.

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2023-24</b>	<b>2019-20</b>	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	66,593,544.00	49,755,466.89	
Add/Less: Adjustments required for MOE calculation	<u>0.00</u>	0.00	
Comparison year's expenditures, adjusted for MOE calculation	<u>49,755,466.89</u>		
Less: Exempt reduction(s) from SECTION 1	<u>0.00</u>		
Less: 50% reduction from SECTION 2	<u>0.00</u>		
Net expenditures paid from local sources	<u>66,593,544.00</u>	49,755,466.89	
b. Special education unduplicated pupil count	6,703.00	6,420.00	
c. Per capita local expenditures (B2a/B2b)	<u>9,934.89</u>	<u>7,750.07</u>	<u>2,184.81</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.

Michele Ebler

Contact Name

Accountant

Title

916-979-8100

Telephone Number

michele.ebler@sanjuan.ed

Email Address

SELPA:

**San Juan Unified (CN)**

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>				

SELPA:

**San Juan Unified (CN)**

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0.00

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

**September 12, 2023**

# **2022-23 Unaudited Actuals with 2023-24 Revised Budget**



1



## **What are Unaudited Actuals?**

- District prepared year-end financial statements for the period July 1, 2022 – June 30, 2023
- Report of financial activities using state SACS software
- Used by external auditors to prepare the official Audit Report
- Education Code 42100 requirement
- Must be approved by the Governing Board and submitted to the County Superintendent of Schools by September 15 each year
- They are called “unaudited actuals” because the figures are presented by the district prior to external audit

2



## Unaudited Actuals vs. Estimated Actuals Revenues

Unrestricted Revenues	Unaudited Actuals A	Estimated Actuals B	Difference A-B
LCFF	430,182,741	423,200,753	6,981,987
Federal	-	-	-
Other State	9,881,706	7,997,396	1,884,310
Local	9,752,097	2,451,101	7,300,995
<b>Totals</b>	<b>449,816,544</b>	<b>433,649,250</b>	<b>16,167,294</b>



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## Unaudited Actuals vs. Estimated Actuals Revenues

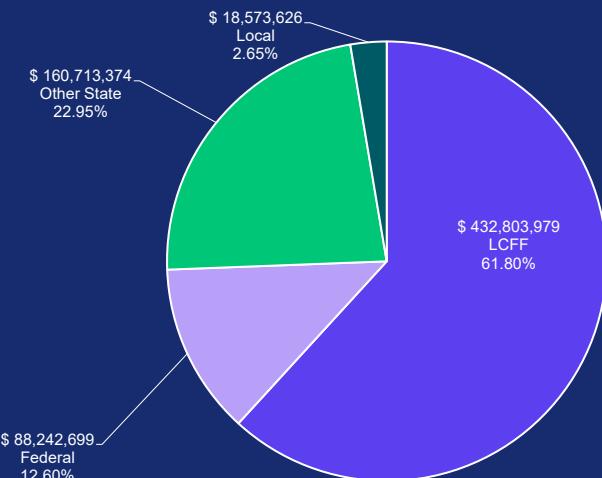
Restricted Revenues	Unaudited Actuals A	Estimated Actuals B	Difference A-B
LCFF	2,621,238	2,380,355	240,883
Federal	88,242,699	93,276,138	(5,033,439)
Other State	150,831,668	134,464,534	16,367,133
Local	8,821,529	8,144,736	676,792
<b>Totals</b>	<b>250,517,133</b>	<b>238,265,763</b>	<b>12,251,370</b>

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## Unaudited Actuals Revenues



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## Unaudited Actuals vs. Estimated Actuals Expenditures

Unrestricted Expenditures	Unaudited Actuals A	Estimated Actuals B	Difference A-B
Certificated Salaries	176,072,358	177,238,571	(1,166,212)
Classified Salaries	45,947,392	47,155,931	(1,208,539)
Benefits	98,840,017	100,222,007	(1,381,990)
Books & Supplies	6,879,304	8,701,685	(1,822,381)
Services & Other Operating	25,714,269	28,571,842	(2,857,572)
Capital Outlay	1,711,656	2,364,104	(652,448)
Other Outgoing/Transfer of Indirect	(4,712,446)	(5,260,207)	547,761
<b>Totals</b>	<b>350,452,550</b>	<b>358,993,933</b>	<b>(8,541,384)</b>

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## Unaudited Actuals vs. Estimated Actuals Expenditures

Restricted Expenditures	Unaudited Actuals A	Estimated Actuals B	Difference A-B
Certificated Salaries	64,753,878	64,874,056	(120,178)
Classified Salaries	45,476,266	47,375,864	(1,899,597)
Benefits	75,744,957	77,968,304	(2,223,347)
Books & Supplies	18,912,488	32,993,902	(14,081,414)
Services & Other Operating	23,901,387	27,706,217	(3,804,829)
Capital Outlay	2,101,547	1,165,128	936,419
Other Outgoing/Transfer of Indirect	5,437,845	5,754,536	(316,691)
<b>Totals</b>	<b>236,328,367</b>	<b>257,838,007</b>	<b>(21,509,640)</b>

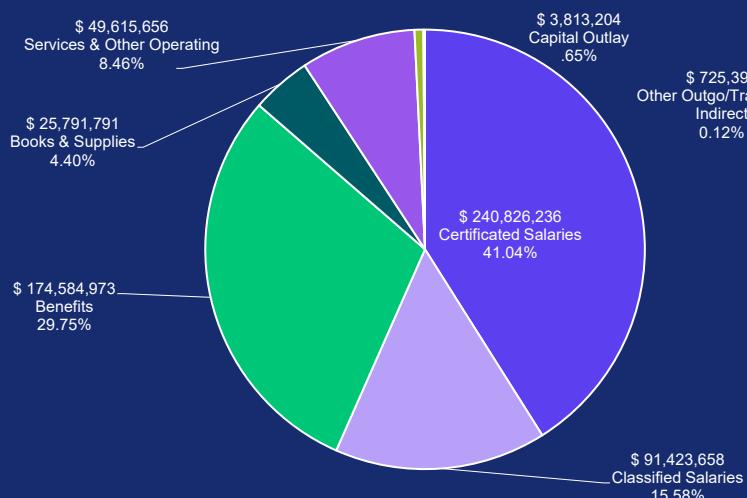
2022-23 UNAUDITED ACTUALS

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## Unaudited Actuals Expenditures



2022-23 UNAUDITED ACTUALS

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## Unaudited Actuals vs. Estimated Actuals General Fund Summary

	Unaudited Actuals A	Estimated Actuals B	Difference A-B
<b>Total Revenues</b>	700,333,677	671,915,013	28,418,664
<b>Total Expenditures</b>	586,780,917	616,831,940	(30,051,023)
Other Financing	(7,986,530)	(7,972,444)	(14,086)
Increase/(Decrease) Fund Balance	105,566,231	47,110,629	58,455,602
<b>Beginning Fund Balance</b>	149,318,514	149,318,514	-
<b>Ending Fund Balance</b>	254,884,745	196,429,143	58,455,602
<b>Fund Balance - % of Expenditures</b>	43.44%	31.84%	11.59%

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## Unaudited Actuals vs. Estimated Actuals Components of Ending Fund Balance

	Unaudited Actuals A	Estimated Actuals B	Difference A-B
<b>Ending Fund Balance</b>	254,884,745	196,429,143	58,455,602
Non-Spendable	1,409,327	1,353,978	55,349
Restricted	118,076,085	83,116,077	34,960,008
Commitments	41,226,290	41,240,172	(13,882)
Assigned	6,434,184	2,212,751	4,221,432
Reserve for Economic Uncertainty (REU)	11,895,349	12,496,108	(600,759)
Unassigned	75,843,510	56,010,057	19,833,453
<b>Unassigned Fund Balance – % of Expenditures</b>	12.93%	9.08%	3.85%

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## Unaudited Actuals vs. Estimated Actuals Components of Committed & Assigned Funds

	Unaudited Actuals A	Estimated Actuals B	Difference A-B
<b>Commitments</b>	<b>41,226,290</b>	<b>41,240,172</b>	(13,882)
Bus Replacement Plan	13,524,000	13,524,000	-
Tech/Device Refresh & Enhancements	9,136,233	9,150,115	(13,882)
Textbook Adoptions	10,000,000	10,000,000	-
Carryover of Unspent Supp/Conc	8,566,057	8,566,057	-
<b>Assignments</b>	<b>6,434,184</b>	<b>2,212,751</b>	4,221,433
ERP Implementation	655,477	150,512	504,965
Uncommitted Additional Unspent Supp	5,778,707	2,042,124	3,736,583
Uncommitted Additional Unspent Conc	-	20,115	(20,115)

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## Other Funds



FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/(Deficit)	Ending Balance
ASB	2,044,845	2,986,859	2,497,693	0	489,167	2,534,012
Choices Charter School	727,754	3,301,008	2,850,255	(250,951)	199,802	927,556
SPED (SELPA)	0	5,990,861	5,990,861	0	0	0
Adult Education	2,136,463	4,099,345	4,243,253	(42,292)	(186,200)	1,950,263
Child Development	3,606,212	24,364,476	25,098,374	4,244,027	3,510,129	7,116,341
Cafeteria	7,020,462	27,239,927	20,884,740	(4,022)	6,351,165	13,371,627
Deferred Maintenance	2,675,243	117,522	1,454,453	2,000,000	663,069	3,338,312
<b>SPECIAL REVENUE</b>	<b>18,210,979</b>	<b>68,099,997</b>	<b>63,019,628</b>	<b>5,946,763</b>	<b>11,027,132</b>	<b>29,238,111</b>
Building	227,178,852	8,769,073	128,120,439	20,353,975	(98,997,391)	128,181,461
Capital Facilities	7,694,581	1,792,565	6,020	(5,000,000)	(3,213,455)	4,481,126
County School Facilities	0	14,680,377	0	(14,680,377)	0	0
Bond Interest Redemption	101,181,055	105,056,801	102,610,675	(560,000)	1,886,127	103,067,182
<b>CAPITAL PROJECTS</b>	<b>336,054,488</b>	<b>130,298,817</b>	<b>230,737,134</b>	<b>113,598</b>	<b>(100,324,719)</b>	<b>235,729,769</b>
<b>SELF INSURANCE</b>	<b>44,779,637</b>	<b>27,185,691</b>	<b>25,731,144</b>	<b>1,626,668</b>	<b>3,081,215</b>	<b>47,860,852</b>
<b>TOTAL</b>	<b>548,363,618</b>	<b>925,918,182</b>	<b>906,268,823</b>	<b>(299,501)</b>	<b>19,349,858</b>	<b>567,713,476</b>

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## Revised Budget vs. Adopted Budget 2023-24 Revenues

Unrestricted Revenues	Revised Budget A	Adopted Budget B	Difference A-B
LCFF	458,926,630	452,691,370	6,235,260
Federal	-	-	-
Other State	11,481,221	11,481,221	-
Local	2,390,783	390,783	2,000,000
<b>Totals</b>	<b>449,816,544</b>	<b>433,649,250</b>	<b>8,235,260</b>



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## Revised Budget vs. Adopted Budget 2023-24 Revenues

Restricted Revenues	Revised Budget A	Adopted Budget B	Difference A-B
LCFF	2,380,355	2,380,355	-
Federal	97,249,921	97,249,921	-
Other State	93,165,544	92,790,544	375,000
Local	5,643,915	5,643,915	-
<b>Totals</b>	<b>198,064,735</b>	<b>198,439,735</b>	<b>375,000</b>



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## Revised Budget vs. Adopted Budget 2023-24 Expenditures

Unrestricted Expenditures	Revised Budget A	Adopted Budget B	Difference A-B
Certificated Salaries	193,464,786	193,173,993	290,793
Classified Salaries	56,914,117	54,249,997	2,664,120
Benefits	114,662,176	112,731,246	1,930,930
Books & Supplies	11,455,337	10,968,088	487,249
Services & Other Operating	30,843,054	30,265,516	577,538
Capital Outlay	5,852,473	5,852,476	-
Other Outgoing/Transfer of Indirect	(7,177,806)	(7,163,177)	(14,629)
<b>Totals</b>	<b>406,014,140</b>	<b>400,078,139</b>	<b>5,963,001</b>

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## Revised Budget vs. Adopted Budget 2023-24 Expenditures

Restricted Expenditures	Revised Budget A	Adopted Budget B	Difference A-B
Certificated Salaries	64,468,407	64,466,807	1,600
Classified Salaries	51,904,349	51,904,349	-
Benefits	85,250,448	85,141,938	108,510
Books & Supplies	21,629,884	21,629,884	-
Services & Other Operating	13,303,619	13,053,358	250 261
Capital Outlay	10,756,255	10,756,255	-
Other Outgoing/Transfer of Indirect	7,398,777	7,384,148	14,629
<b>Totals</b>	<b>254,711,739</b>	<b>254,336,739</b>	<b>375,000</b>

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## Revised Budget vs. Adopted Budget 2023-24 General Fund Summary

	Revised Budget A	Adopted Budget B	Difference A-B
<b>Total Revenues</b>	671,238,369	662,628,109	8,610,260
<b>Total Expenditures</b>	660,725,879	654,414,878	6,311,001
Other Financing	(3,875,100)	(3,875,100)	-
Increase/(Decrease) Fund Balance	6,637,390	4,338,131	2,299,259
<b>Beginning Fund Balance</b>	254,884,745	196,429,143	-
<b>Ending Fund Balance</b>	261,522,135	200,767,274	58,455,602
<b>Fund Balance - % of Expenditures</b>	39.58%	30.68%	8.90%

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## Next Steps

- Final Audit Report will be presented in December along with the 1<sup>st</sup> Interim Budget Report
- Work with Labor partners to settle negotiations and revise budget as needed
- Revise budget assumptions to align with most current information and enrollment trends
- Continue to build system-wide understanding, strategically align resources to goals, and identify efficiencies to improve workflows and maximize resource potential

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## Questions?

- District staff recommend the Board of Trustees approve the 2022-23 Unaudited Actuals

**Special THANKS to Fiscal Services!**

2022-23 UNAUDITED ACTUALS 19

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-4

**MEETING DATE:** 09/12/2023

**SUBJECT:** Public Hearing: Conveyance of Easement at Katherine Johnson Middle School (Creekside Site)

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Facilities

**ACTION REQUESTED:**

The superintendent is recommending that the board call a public hearing in order to solicit public comments and to adopt Resolution No. 4095 declaring the conveyance of a permanent easement at Katherine Johnson Middle School (Creekside Site) to the Sacramento Municipal Utility District.

**RATIONALE/BACKGROUND:**

The Sacramento Municipal Utility District is requesting the granting of a permanent easement at Katherine Johnson Middle School (Creekside Site). This easement is necessary for the purpose of public utilities.

**ATTACHMENT(S):**

- A: Resolution No. 4095  
B: Sacramento Municipal Utility District Proposed Easement Agreement  
C: Easement Aerial

**PREVIOUS STAFF/BOARD ACTION:**

Board of Education: 08/22/2023  
Superintendent's Cabinet: 08/14/2023, 09/05/2023

**FISCAL IMPACT:**

Current Budget: \$N/A  
Additional Budget: \$N/A  
Funding Source: N/A  
(Unrestricted Base, Supplemental, other restricted, etc.)  
Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A  
Action: N/A  
Strategic Plan: N/A

**PREPARED BY:** Nicholas Arps, Director of Facilities, Construction & Modernization

**APPROVED BY:** Frank Camarda, Chief Operations Officer  
Melissa Bassanelli, Superintendent of Schools *MAB*

**RESOLUTION NO. 4095****RESOLUTION BY THE SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION****RESOLUTION CONVEYING EASEMENT IN REAL PROPERTY TO  
SACRAMENTO MUNICIPAL UTILITY DISTRICT**

**WHEREAS**, San Juan Unified School District (“District”) owns real property located at 2641 Kent Dr., Sacramento, California, in the County of Sacramento, State of California, bearing Assessor’s Parcel Number (APN: 268-0290-001-0000);

**WHEREAS**, Sacramento Municipal Utility District (“SMUD”) has requested that the District convey to SMUD a Utility Easement (“Easement”) for right of way and construction purposes, over an area of real property on APN (268-0290-001-0000) of approximately 2,700 square feet, as generally described and depicted in Exhibit A (“Easement Area”);

**WHEREAS**, the purpose of the Easement is for SMUD to access and construct, place, inspect, remove, maintain and use electrical & communication facilities on the District’s property;

**WHEREAS**, pursuant to Education Code section 17557, et seq., the District adopted a Resolution of Intention to Convey Easement at its meeting of August 22, 2023, published and posted such Resolution as prescribed, and thereafter held a public hearing on such conveyance on September 12, 2023;

**WHEREAS**, no written protest were filed in connection with the proposed conveyance of said Easement.

**NOW, THEREFORE**, the San Juan Unified School District Board of Education does hereby resolve as follows:

**Section 1** Recitals. The foregoing recitals are hereby adopted as true and correct.

**Section 2** Conveyance of Easement. Pursuant to Education Code sections 17556, et seq., the District hereby conveys to the Sacramento Municipal Utility District, the above-described Easement for so long as such Easements are used for the aforesaid purposes. Whenever the Easement is no longer used for said purpose, the interest hereby conveyed shall automatically revert to the District or its successors.

**Section 3** Execution of Easement Deed. The Secretary of Board of Education of the District is hereby authorized to execute an easement deed or deeds for the conveyance of the Easement to Sacramento Municipal Utility District on behalf of the District, subject to such changes to the terms of the easement deed or deeds as may be necessary or appropriate to carry out the provisions of this authorizing Resolution.

The foregoing Resolution was adopted by the San Juan Unified School District Board of Education at a meeting of the Board on September 12, 2023, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

---

**Zima Creason, President  
San Juan Unified School District  
Board of Education**

**Attest:**

---

**Saul Hernandez, Clerk  
San Juan Unified School District  
Board of Education**

RECORD AT REQUEST OF AND RETURN TO:  
 Sacramento Municipal Utility District  
 Attention: Real Estate Services – B 209  
 P.O. Box 15830  
 Sacramento, CA 95852-1830

No Fee Document – Per Govt. Code Sec. 6103 &  
 27383  
 No County Transfer Tax Per R & T Code 11922

SMUD BY: gk KLK

A.P.N. 268-0290-001-0000

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

R/W U-2023/149  
 SO 30182393

### GRANT OF EASEMENT

San Juan Unified School District, a political subdivision of the State of California, Grantor, is the owner of record of that certain real property located in Sacramento County, California, designated by the above referenced Assessor's Parcel Number and more fully described as follows:

*Lot 212 as shown on the Subdivision Map entitled "Plat of El Paso Park View Tract NO.2, recorded in the office of Recorder of Sacramento County on June 7, 1913 in Book 14 of Maps, Map No. 33.*

Grantor hereby grants to SACRAMENTO MUNICIPAL UTILITY DISTRICT (SMUD Grantee), a municipal utility district, Grantee, and its successors and assigns, the right from time to time to construct, place, inspect, remove, replace, maintain and use electrical and communication facilities consisting of underground conduits, wires and cables, with associated, above-ground or below-ground transformers, transformer pads, pedestals, service equipment, terminals, splicing, switching and pull boxes, switch and fuse cubicles, cubicle pads, and all other necessary fixtures and appurtenances (Facilities), within the following Easement Area described in EXHIBIT A attached hereto and made a part hereof. SMUD hereby accepts the Easement Area in its as-is, where -is condition, with no representations and warranties whatsoever from Grantor. SMUD shall maintain the Facilities located therein in a reasonably good and safe condition and repair.

Said right includes the trimming by of any trees or foliage along the Easement Area considered necessary for the complete enjoyment thereof and the right of ingress to and egress from said Easement Area for the purpose of exercising and performing all rights and privileges granted herein. In addition, the Easement Area shall be kept clear of any building or other structure and Grantor will not drill or operate any well within the Easement Area. Grantee shall provide 72-hours prior notice to Grantor prior to accessing the Easement Area and shall notify school personnel at the front office when SMUD arrives at the Property; unless emergency situation exists and therefore immediate access is required with no prior notice. Grantor shall have the right, if it so desires, to accompany Grantee while Grantee is on the Property. Grantee shall promptly repair any broken facilities and any damage done by Grantee to Grantor's Property, including, without limitation, damage to any landscaping or pavement, in connection with Grantee's exercise of its rights granted hereunder.

Grantee shall (i) comply with all applicable federal, state, and local laws, statutes, ordinances, and regulations, and any and all reasonable and uniform rules created by Grantor for utility providers from time to time to the extent consistent with good utility practice and standard of care so long as said rules created by Grantor are provided to Grantee in writing and accepted by in writing, and (ii) exercise reasonable care in the use and enjoyment of the Easement Area and perform all work in the Easement Area in a safe and good workmanlike manner.

The route of said easement is described in EXHIBITS A and depicted in EXHIBITS B attached hereto and made a part hereof.

Dated: \_\_\_\_\_

Grantor: San Juan Unified School District,  
a political subdivision of the State of  
California, a Political Subdivision of the State of California

BY: \_\_\_\_\_

Its: \_\_\_\_\_

Print Name: \_\_\_\_\_

U-2023/149

**EXHIBIT A**  
**Description of Property**

The centerline of the 5 foot Easement Area shall be coincidental with the centerline of the said Facilities constructed in, on, over, under, across and along the Grantor's property. Additionally, the Easement Area will include the area occupied by Grantee Facilities and appurtenances.

The legal description herein, or the map attached hereto, defining the location of this utility easement, was prepared by Grantee pursuant to Section 8730 (c) of the Business and Professions Code.

## EXHIBIT A

### SMUD EASEMENT

A portion of lot 212 as shown on the plat of "El Paso Park View Tract No. 2" as filed in the office of the Sacramento County Recorder in Book 14 of Maps at Page 33, in unincorporated area of Sacramento County, State of California, more particularly described as follows:

A 5.00-foot-wide strip of land, the centerline of which is described as follows:

Commencing at the Southwest corner of said Lot 212, thence, along the West line of said Lot 212 North 00°05'45" East 630.06 feet to a point that is 630.00 feet North, at right angles, from the South line of said Lot 212; Thence, parallel to said South line, South 89°08'15" East 40.00 feet; Thence, parallel to the West line of said Lot 212, North 00°05'45" East 116.74 feet to the Point of Beginning; Thence, from said Point of Beginning South 89°54'14" East 12.52 feet to a point hereinafter referred to as Point 'A'.

Thence, continuing South 89°54'14" East 4.58 feet;

Thence, South 97.47 feet;

Thence, East 423.79 feet to a point hereinafter referred to as Point 'B'.

**Together with** a 11.20-foot-wide strip of land, the centerline of which is described as follows:

Beginning at said Point 'A', thence, from said Point of Beginning South 89°54'14" East 9.17 feet.

**Together with** a 20.00-foot-wide strip of land, lying 11.50 feet North and 8.50 feet South of the following described line:

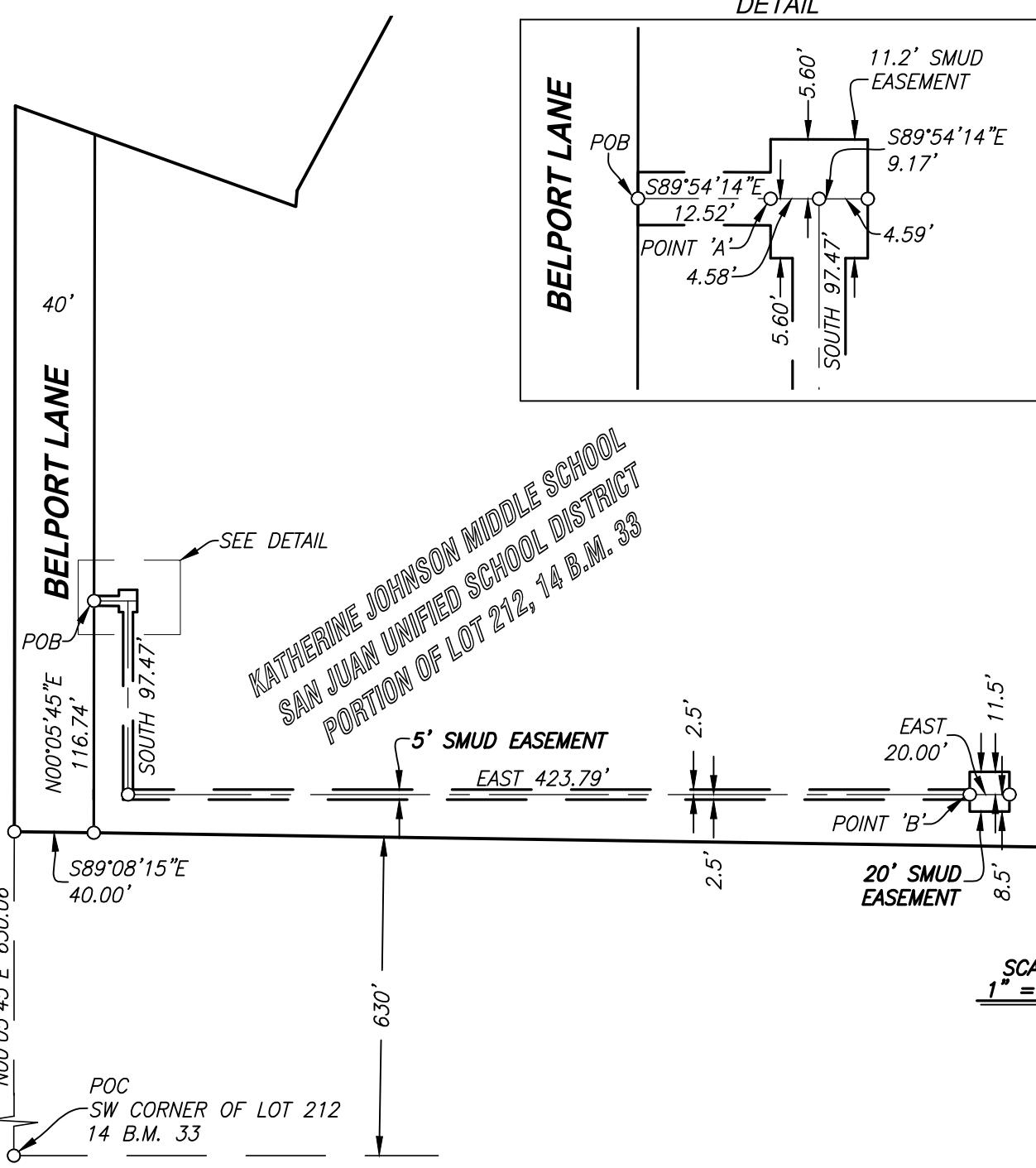
Beginning at said Point 'B', thence, from said Point of Beginning East 20.00 feet.

The sidelines of the above-described strip to be lengthened or shortened to terminate at a line 40.00 feet East of and parallel to the West line of said lot 212.



7-14-2023

## EXHIBIT "B"



**SMUD EASEMENT  
A PORTION OF LOT 212, 14 B.M. 33  
SECTION 30 OF RANCHO DEL PASO  
COUNTY OF SACRAMENTO, CALIFORNIA**

**CenterPoint Engineering, Inc.**

Land Surveying & Construction Staking

4230 Rocklin Rd., Suite 200 • Rocklin, CA • 95677  
Phone: 916-773-4006 Fax: 916-773-4498

FILE: K:\274800\SURVEY\EXHIBIT B.dwg

DRAWN BY:	BB
CHECKED BY:	AE
SHEET:	1 OF 1
DATE:	7-14-23



*Braden Barnum*

# CALIFORNIA ALL-PURPOSE CERTIFICATE OF ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                                          }

COUNTY OF                                                  }

On \_\_\_\_\_ before me, \_\_\_\_\_ , Notary Public

Date                                                              (here insert name and title of the officer)

personally appeared \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public

This is to certify that SACRAMENTO MUNICIPAL UTILITY DISTRICT, a municipal utility district, hereby accepts for public purposes the interest in real property conveyed by the foregoing deed or grant and consents to the recordation thereof. The undersigned officer is authorized to execute this acceptance and consent pursuant to authority conferred by Resolution No. 89-6-11, adopted by said District's Board of Directors on June 20, 1989.

\_\_\_\_\_  
Blandon Granger, Supervisor  
Real Estate Services

\_\_\_\_\_  
Date



**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-5

**MEETING DATE:** 09/12/2023

**SUBJECT:** Intent to Convey Easement at Casa Roble Fundamental High School to the Citrus Heights Water District

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Facilities

**ACTION REQUESTED:**

The superintendent is recommending that the board adopt Resolution No. 4097 declaring the intent to convey a permanent easement at Casa Roble Fundamental High School to the Citrus Heights Water District, and to call a public hearing to be held on September 26, 2023.

**RATIONALE/BACKGROUND:**

The Citrus Heights Water District is requesting the granting of a permanent utility easement at Casa Roble Fundamental High School, on a portion of APN 227-0131-001-0000 and 227-0131-002-0000, for the purposes of re-constructing and maintaining and/or repairing water pipelines together with any and all related appurtenances.

**ATTACHMENT(S):**

- A: Resolution No. 4097  
B: Intent to Convey Easement Publication  
C: Grant of Easement Documentation and Legal Description  
D: Aerial

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 09/05/2023

**FISCAL IMPACT:**

Current Budget: \$N/A  
Additional Budget: \$N/A  
Funding Source: N/A  
(Unrestricted Base, Supplemental, other restricted, etc.)  
Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A  
Action: N/A

Strategic Plan: N/A

**PREPARED BY:** Frank Camarda, Chief Operations Officer 

**APPROVED BY:** Melissa Bassanelli, Superintendent of Schools 

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
RESOLUTION OF INTENTION TO CONVEY EASEMENT TO THE  
CITRUS HEIGHTS WATER DISTRICT**

**Resolution No. 4097**

**WHEREAS**, San Juan Unified School District (“District”) owns real property located at 9151 Oak Avenue, Orangevale, California, in the County of Sacramento, State of California, bearing Assessor’s Parcel Numbers (APN 227-0131-001-0000 and 227-0131-002-0000) and commonly known as Casa Roble High School;

**WHEREAS**, the Citrus Heights Water District (CHWD) has requested that the District convey to CHWD, a permanent easement (“Easement”) for water utility purposes, over an area of real property on APN227-0131-001-0000 and 227-0131-002-0000, for the purpose of reconstructing and maintaining and/or repairing water pipelines together with any and all related appurtenances.; as generally described and depicted in Exhibit A (“Easement Area”);

**WHEREAS**, the purpose of the Easement is for CHWD to construct, maintain, and operate certain water utility infrastructure; and

**WHEREAS**, pursuant to Education Code section 17557, before so conveying property, a school district’s governing board must adopt a resolution in an open meeting by a two-thirds vote of all of its members declaring the intention to convey the property.

**NOW, THEREFORE**, the Board of Education of the San Juan Unified School District hereby finds, determines, declares, orders, and resolves as follows:

**1. Recitals.** The foregoing recitals are hereby adopted as true and correct.

**2. Intent to Dedicate; Terms and Conditions.** Pursuant to Education Code section 17556 et seq., it is the intention of the District to convey to CHWD the Easement generally described and depicted in the attached Exhibit A for the purposes described herein.

**3. Public Hearing.** On the 26<sup>th</sup> of September 2023, at the hour of 6:30 p.m., or as soon thereafter as the matter can be heard, the District’s Board of Education shall hold a public hearing upon the question of making the conveyance of the Easement to CHWD pursuant to Education Code sections 17558 and 17559, at which time any interested person may appear and be heard thereon.

**4. Notice of Adoption.** Notice of adoption of this Resolution shall be given by posting a true copy of this Resolution in three (3) public places in the District not less than ten (10) days before the date of the public hearing described above. Notice of said public hearing shall be given by publishing the notice in a newspaper of general circulation published in the District or

in a newspaper published that has general circulation within the District not less than five (5) days before the date of the public hearing described above.

**PASSED AND ADOPTED** on the 12<sup>th</sup> of September 2023, at a regular meeting of the Board of Education by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

SAN JUAN UNIFIED SCHOOL DISTRICT

By: \_\_\_\_\_  
Zima President, President  
Board of Education  
San Juan Unified School District

ATTESTED TO:

By: \_\_\_\_\_  
Saul Hernandez, Clerk  
Board of Education  
San Juan Unified School District

**SAN JUAN UNIFIED SCHOOL DISTRICT  
PUBLIC HEARING NOTICE  
PROPOSED PROPERTY EASEMENT FOR PUBLIC UTILITIES**

NOTICE IS HEREBY GIVEN that, pursuant to Education Code section 17556, et seq., the Board of Education of the San Juan Unified School District ("Board") has adopted a Resolution of Intent to convey to the Citrus Heights Water District ("CHWD") certain real property within the Casa Roble High School site (hereinafter referred to as "Property") for the purposes of construction, reconstruction, installation, replacement, removal, repair, alteration, operation, maintenance, inspection and use, of new water utility assets within the easement area. A public hearing will be held during the regular meeting of the Board on September 26, 2023, at 6:30 p.m. or as soon thereafter as practicable, on the question of conveyance of the Easement. Copies of the Resolution of Intent to Convey an Easement and Calling a Public Hearing in Connection Therewith are available upon request from [cassandra.baumgart@sanjuan.edu](mailto:cassandra.baumgart@sanjuan.edu) and posted in the District Office Front Lobby.

At the public hearing described above, any interested person may be heard on the matter of conveying the aforementioned Easement. At the time and place of the public hearing, if no legal protest is entered, the Board may adopt a resolution by two-thirds vote of its members authorizing and directing the conveyance of the Easement to CHWD.

RECORDED AT THE REQUEST OF  
AND RETURN TO:

CITRUS HEIGHTS WATER DISTRICT  
P.O. BOX 286  
CITRUS HEIGHTS, CA 95611-0286

COUNTY APN: 227-0131-001-0000  
227-0131-002-0000  
LOCATION: 9048 Peerless Avenue,  
7545 Granite Avenue,  
Casa Roble High School

EXEMPT FROM TRANSFER TAX  
(Revenue and Taxation Code Section 11922)

Space above for Recorder's use only

NO FEE FOR RECORDING  
(Government Code Section 27383)

**GRANT OF EASEMENT  
TO  
CITRUS HEIGHTS WATER DISTRICT**

San Juan Unified School District, for a valuable consideration, receipt of which is hereby acknowledged, does hereby grant to CITRUS HEIGHTS WATER DISTRICT, a political subdivision of the State of California formed pursuant to Division 11 of the Water Code (the "District" or "Grantee"), a right-of-way and non-exclusive easement to reconstruct, operate, maintain and/or repair water pipelines together with any and all appurtenances appertaining thereto; together with the perpetual right of ingress thereto and egress there from for the purpose of exercising and performing all of the rights and privileges granted herein; said pipelines and appurtenances to be of such size(s) and character as the grantee may determine, on, over, across and under all that certain real property (the "Easement Area"), situated in the County of Sacramento, State of California particularly described as follows:

See Exhibit A and Exhibit B Attached

1. Grant. Grantor grants to District a non-exclusive easement for the purposes listed below, on, under and across the Easement Area as described and depicted in Exhibit "A" and Exhibit "B".
2. Restrictions. Use of this easement by the Grantor or by the Grantor's assignees or successors in interest, which is not compatible or interferes with the District's reconstruction, operation, maintenance or repair of the water pipelines and appurtenances, shall not be allowed. The District acknowledges and agrees that Grantor and Grantor's assignees or successors in interest shall, at all times, be allowed to utilize the easement as an outdoor open space, including any hardscaped or landscaped area, and shall be permitted to maintain these improvements in a manner compatible with such uses on the easement, provided that such use won't interfere with the District's full enjoyment of the Easement

Area and the rights hereby granted. Any other proposed use by the Grantor or by the Grantor's assignees or successors in interest shall be requested in writing and subject to written approval by the District prior to the proposed construction or use of the easement by the Grantor. The Grantor, at the Grantor's sole expense, shall remove in a timely manner any use not specified and acknowledged above or approved in writing by the District. Should the District find it necessary to remove any part or all of the acknowledged or approved improvements of Grantor or Grantor's assignees or successors in interest for the purpose of constructing or maintaining its water pipelines and appurtenances at any time, pursuant to the District's rights granted herein, the District shall be liable for all costs of removal of any such areas or other improvements and shall be responsible for the repair and restoration of such areas to the condition such areas were in prior to District's removal of any such improvements.

3. Duration, Successors and Assigns with the Land. This Agreement shall be binding upon the Grantor, and assigns or successors in interest to the Property described above in perpetuity and shall not expire. This Agreement and terms, conditions and restrictions shall run with the land and be binding on the assigns and successors of the Grantor in the manner provided for herein so long as the easement is used for the purpose set forth in Section 3, above.
4. Governing Law. Any action at law or in equity brought by either of the Parties hereto to enforce rights provided by this Grant of Easement shall be tried in a court of competent jurisdiction in the County of Sacramento, State of California, and the Parties hereto waive all provisions of law providing for a change of venue to any other county.

[Signatures on following page]

In witness thereof, Grantors have hereunto subscribed their names this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

San Juan Unified School District

Frank Camarda, Chief Operations Officer

**Google Maps**

Easement Location



Imagery ©2023 Google, Imagery ©2023 Airbus, CNES / Airbus, Maxar Technologies, U.S. Geological Survey, USDA/FPAC/GEO, Map data ©2023 200 ft

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-6

**MEETING DATE:** 09/12/2023

**SUBJECT:** Exemption to the Separation-from-Service Requirement

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Human Resources

**ACTION REQUESTED:**

The Superintendent is recommending that the board adopt Resolution No. 4089 for Exemption to the Separation-From-Service requirement pursuant to Education Code section 24214.5 or 26812.

**RATIONALE/BACKGROUND:**

In response to concerns about the difficulty employers are having in hiring substitute teachers during the current teacher shortage, the existing law provides for an Exemption to the Separation-From-Service requirement imposed immediately after retirement, if the retired CalSTRS Defined Benefit Program member or Cash Balance Benefit Program participant receiving an annuity is hired in a critically needed position and meets other eligibility criteria. To meet one of the requirements of the exemption qualification, the governing board of the employee must approve the retired CalSTRS member or participant appointment by adopting a resolution in a public meeting. Thus, by adopting the resolution, the governing board will be providing retired certificated employees the ability to work as a substitute teacher without waiting the required 180 calendar days.

**ATTACHMENT(S):**

A: Resolution No. 4089

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 09/05/2023

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**PREPARED BY:**

Rebecca Toto, Ed.D., Assistant Superintendent, Human Resources 

**APPROVED BY:**

Melissa Bassanelli, Superintendent of Schools 

*San Juan Unified School District*

**RESOLUTION FOR EXEMPTION TO THE SEPARATION-FROM-SERVICE  
REQUIREMENT PURSUANT TO SECTION 24214.5 OR 26812 OF  
THE EDUCATION CODE**

**Resolution No. 4089**

WHEREAS, pursuant to Education Code section 24214.5 and 26812, there is a 180 calendar day separation-from-service requirement for all retired CalSTRS members and participants; and,

WHEREAS, all retired CalSTRS members and participants are subject to a restriction if they perform retired member activities as defined by section 22164.5 of the Education Code or retired participant activities as defined by section 26135.7 of the Education Code, during the first 180 calendar days after their most recent retirement; and,

WHEREAS, if the retired CalSTRS member or participant performed retired member or participant activities during this period, CalSTRS will reduce his or her retirement benefit or annuity one dollar for each dollar earned for performing retired member or participant activities during the 180-day period; and,

WHEREAS, there is an exemption from the 180 calendar day separation-from-service requirement for a member or participant who retires for service and is at or above normal retirement age; and,

WHEREAS, in order to qualify for this narrow exemption, the employer must appoint the retired member or participant to a critically needed position that has been approved by the governing body of the employer in a public meeting as reflected in a resolution; and,

WHEREAS, this approval by the governing body of the employer in a public meeting as reflected in a resolution must be finalized and communicated to CalSTRS before the member or participant commences to perform retired member or participant activities; and,

WHEREAS, the Superintendent must complete the Request for Separation-from-Service Requirement Exemption form, which must be submitted to CalSTRS and received by CalSTRS before the member or participant commences to perform retired member or participant activities,

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the district is in critical need of substitute teachers to teach because there is a lack of qualified substitute teachers;

AND BE IT FURTHER RESOLVED that the Board wishes to meet this critical need by hiring Lisa Holland and Brenda Danzinger, members or participants who retired for service less than 180 days ago or who will retire;

AND BE IT FURTHER RESOLVED that this appointment is needed to fill this critical need before the 180 calendar day separation-from-service requirement is fulfilled;

AND BE IT FURTHER RESOLVED that this member or participant did not receive a retirement incentive or any financial inducement to retire from any public employer;

AND BE IT FURTHER RESOLVED that the retired member's or participant's termination of employment is not the basis for the need to acquire his or her services;

AND BE IT FURTHER RESOLVED that the earnings for retired member activities during the 180 calendar days will still be subject to the annual postretirement earnings limit for the Defined Benefit Program;

AND BE IT FURTHER RESOLVED that this member or participant will not commence to perform retired member or participant activities before this approval is authorized by the governing body of the employer in a public meeting as reflected in a resolution and received by CalSTRS;

AND BE IT FURTHER RESOLVED that this member or participant will not commence to perform retired member or participant activities before the Superintendent completes the Request for Separation-from-Service Requirement Exemption form and this is transmitted to and received by CalSTRS.

PASSED AND ADOPTED by the governing board of the San Juan Unified School District, on this 34<sup>th</sup> DAY OF Ugr go dgt IN THE YEAR 2023.

AYES:                  NOES:                  ABSENT:

I, Saul Hernandez, Clerk of the San Juan Unified School District Board of Education, County of Sacramento, do hereby certify the foregoing to be a full, true and correct copy of a resolution adopted by the said Board at a regular meeting hereof held at its regular meeting place on September 12, 2023, which action is contained in the minutes of the meeting of said Board.

---

Saul Hernandez, Clerk  
San Juan Unified School District Board of Education  
County of Sacramento

September 12, 2023

**SAN JUAN UNIFIED SCHOOL DISTRICT  
TENTATIVE BOARD AGENDA ITEMS  
2023-2024**

**SEPTEMBER 26**

- |                                                                                                     |            |
|-----------------------------------------------------------------------------------------------------|------------|
| Recognition: Week of the School Administrator (Oct. 8-14) – A                                       | Toto       |
| Summer School Update – R                                                                            | Schnupp    |
| Professional Learning Update – R                                                                    | Slavensky  |
| Public Hearing: Sufficiency of Textbooks and Instructional Materials and Adoption of Resolution – A | Slavensky  |
| Public Hearing: Conveyance of Easement at Casa Roble HS to CHWD – A [Discussed 09/12/23]            | Camarda    |
| *Consolidated Application, 2023-2024 – A                                                            | Calvin     |
| *Commit Fund Balance – A                                                                            | Stahlheber |

**OCTOBER 10**

- |                                                                                                 |           |
|-------------------------------------------------------------------------------------------------|-----------|
| Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act Plan – R | Slavensky |
| Arts, Music, Instructional Media Block Grant – A                                                | Slavensky |
| Special Education Inclusive Practices – R                                                       | Calvin    |
| Variable Term Waivers – A                                                                       | Toto      |
| Assignment of Teachers Outside Regular Base Credential – A                                      | Toto      |
| Provisional Internship Permits – A                                                              | Toto      |

**OCTOBER 24**

- |                                                                      |                 |
|----------------------------------------------------------------------|-----------------|
| Recognition: School Psychology Awareness Week (Nov. 6-10) – A        | Calvin          |
| 2022-2023 End of Year Data Summary – R                               | Slavensky       |
| Public Hearing: Proposed Fee Increase for Fee-Based ECE Programs – D | Townsend-Snider |
| Williams Complaint Report – R                                        | Gaddis          |

**NOVEMBER 14**

- |                                                                           |                 |
|---------------------------------------------------------------------------|-----------------|
| Learning Recovery Emergency Block Grant – R                               | Slavensky       |
| Proposed Fee Increase for Fee-Based ECE Programs – A [Discussed 10/24/23] | Townsend-Snider |
| Set Annual Organizational Meeting – A                                     | Board           |

**DECEMBER 12**

- |                                                              |                 |
|--------------------------------------------------------------|-----------------|
| <i>Board Reception/Swearing-In (before board meeting)</i>    |                 |
| Annual Organizational Meeting – A                            | Board           |
| Family and Community Engagement Update – R                   | Allen           |
| Innovative School Update – R                                 | Townsend-Snider |
| 2022-2023 Audit Report – A                                   | Stahlheber      |
| 2023-2024 First Interim & Budget/Financial Status Report – A | Stahlheber      |
| *Minimum Wage Increase (Short Term, Temporary) – A           | Toto            |

**JANUARY 9**

- |                                                                                     |                 |
|-------------------------------------------------------------------------------------|-----------------|
| Workshop: The Brown Act, Board Governance, Governance Handbook – D                  | Gaddis          |
| Universal Prekindergarten Planning and Implementation Update – R                    | Townsend-Snider |
| Williams Complaint Report – R                                                       | Gaddis          |
| Annual Policy Review – D                                                            | Gaddis          |
| BP 3430     Investing and Debt Management                                           |                 |
| BP 5116.1   Intradistrict Open Enrollment                                           |                 |
| BP 6145     Extracurricular/Cocurricular Activities                                 |                 |
| BP 6020     Parent Involvement                                                      |                 |
| *Resolution: Emergency Contracting – A                                              | Stahlheber      |
| *Resolution: Authorized Signature - Power to Contract on Behalf of the District – A | Stahlheber      |
| *Resolution: Delegating Signature Authorization to the Superintendent – A           | Stahlheber      |

## **JANUARY 23**

Recognition: 2024 Classified Employees of the Year – A	Toto
Recognition: National School Counseling Week (Feb. 5-9) – A	Schnepp
Bond Program Update – R	Camarda
Government Affairs (Legislative) Update – R	Thigpen
*Annual Policy Review – A [Discussed 01/09/24]	Gaddis
BP 3430     Investing and Debt Management	
BP 5116.1   Intradistrict Open Enrollment	
BP 6145     Extracurricular/Cocurricular Activities	
BP 6020     Parent Involvement	
*School Accountability Report Cards (SARCs) – A	Slavensky
*LCAP Federal Addendum Annual Revision – A	Calvin
*Continued Funding Application CSPP & CCTR – A	Townsend-Snider
*Early Head Start/Head Start Year 1 Budget Mod/Carryover Funds – A	Townsend-Snider
*Resolution: Federal Surplus Property participation renewal – A	Stahlheber

## **FEBRUARY 13**

Public Hearing: Camp Winthers Fee Increase – D	Schnepp
Mid-Year LCAP Update 2023-2024 – R	Slavensky
Choices Charter School Mid-Year LCAP Update 2023-2024 – R	Ginter
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – D	Toto
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated ECE) – D	Toto
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – D	Toto
Notice of Intent to Reduce Classified Positions – D	Toto
*EHS/HS Year 2 Budget Carryover Funds – A	Townsend-Snider

## **FEBRUARY 27**

Recognition: Arts Education Month (March) – A	Townsend-Snider
Recognition: National School Social Work Week (Mar. 3-9) – A	Calvin
Instructional Materials Update – R	Slavensky
Second Interim Budget Report – R	Stahlheber
Camp Winthers Fee Increase – A [Discussed 02/13/24]	Schnepp
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – A [Discussed 02/13/24]	Toto
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated ECE) – A [Discussed 02/13/24]	Toto
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – A [Discussed 02/13/24]	Toto
Resolution: Notice of Intent to Reduce Classified Positions – A [Discussed 02/13/24]	Toto
2024 CSBA Delegate Assembly Election – A	Board

## **MARCH 19 (3rd Tuesday)**

Elevating Youth Voice – R	Calvin
District K-12 Mathematics Update – R	Slavensky
Nutrition Services Update – R	Camarda
*Resolution: Election Order – A	Board
*2024-2025 Transportation Plan – A	Camarda
*Head Start and Early Head Start Grant Application 2022-2023 – A	Townsend-Snider
*Audit Report for Measures J, N, P and S – A	Stahlheber

## **APRIL 9**

Recognition: Week of the Young Child (Apr. 1-5) – A	Townsend-Snider
Recognition: School Bus Driver's Appreciation Day (Apr. 23) – A	Toto
Instructional Materials Adoptions – D	Slavensky
New High School Courses – D	Slavensky
Williams Complaint Report – R	Gaddis
Proposed Board Meeting Dates for 2024-2025 – A	Board

## **APRIL 23**

Recognition: California Day of the Teacher (May 8) – A Toto  
Recognition: National Nurses Week and National School Nurse Day (May 6-12 & May 8) – A Calvin  
Expanded Learning Opportunities Update (Secondary) – R Schnepf  
Technology Update – R Skibitzki  
Safety and Safe Schools Update – R Allen  
\*Instructional Materials Adoptions – A [Discussed 04/09/24] Slavensky  
\*New High School Courses – A [Discussed 04/09/24] Slavensky

## **MAY 14**

Recognition: National Speech Pathologist Day (May 18) – A Calvin  
Recognition: Classified School Employee Week (May 19-25) – A Toto  
English Learner Update – R Calvin  
Expanded Learning Opportunities Update (Elementary) – R Townsend-Snider  
Hearing Officer's Recommendation-2024 RIF (if applicable) – A Gaddis  
\*Approval of CTE 2024 Advisory Committee Roster – A Schnepf  
\*Head Start/Early Head Start COLA Funding Allocation 2024-2025 – A Townsend-Snider  
\*Resolution: CSPP Continued Funding Application Designated Personnel 2024-2025 – A Townsend-Snider

## **MAY 28**

Recognition: National Science Bowl (if applicable) – A Schnepf  
Recognition: Science Olympiad (if applicable) – A Schnepf  
Recognition: Academic Decathlon (if applicable) – A Schnepf  
Expanded Learning Opportunities Program (ELO-P) Update – R Calvin  
Early Childhood Education Update – R Townsend-Snider  
\*Head Start/Early Head Start Contract Resolution FY 2024-2025 – A Townsend-Snider

## **JUNE 11**

Public Hearing: LCAP – D Slavensky  
Public Hearing: LCAP/Choices Charter School – D Ginter  
Early Literacy Support Block Grant Annual Report – R Townsend-Snider  
Public Hearing: Adoption of the 2024-2025 Budget – D Stahlheber  
Temporary Interfund Borrowing of Cash – A Stahlheber  
\*CIF Superintendent Designation of Representatives 2024-2025 – A Schnepf  
\*ECE Program Self-Evaluation for CDE – A Townsend-Snider

## **JUNE 25**

California School Dashboard Local Indicators – R Slavensky  
LCAP – A [Public Hearing 06/11/24] Slavensky  
Choices Charter School California School Dashboard Local Indicators – R Ginter  
LCAP Choices Charter School – A [Public Hearing 06/11/24] Ginter  
Adoption of the 2024-2025 Budget – A [Public Hearing 06/11/24] Stahlheber  
\*2023-2024 Actuarial Report (OPEB) – A Stahlheber  
\*Charter School 2022-2023 Audit Reports (AAT, CMP, GIS, GV, OFY, VIE) – A Stahlheber  
\*2024-2025 School Plan for Student Achievement (SPSAs) – A Calvin

D=discussion; A=action; \*=consent; R=report; PC=public comment