FONTANA UNIFIED SCHOOL DISTRICT

2023-24
Unaudited Actuals

September 4, 2024

Board of Education

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UNAUDITED ACTUALS EXECUTIVE SUMMARY

Following this summary are the 2023-24 Unaudited Actuals for the district. The Unaudited Actuals packet includes a summary of major items, state prescribed forms for the submission of the 2023-24 actual financial results (in SACS format), supplementary schedules and the Technical Review Checklist. This packet is placed on the September 4, 2024, Board of Education's meeting agenda for review and approval.

Under current law, a school district must adopt its budget prior to July 1st and submit a report of actual financial results (that have yet to be audited) for the prior fiscal year by September 15th to the County Office of Education. The attached packet of SACS forms completes this process and includes the comparison of the 2024-25 Adopted Budget to the 2023-24 Unaudited Actuals.

The following is a summary of the material items included in the Unaudited Actuals financials:

ESTIMATED ACTUALS VS. UNAUDITED ACTUALS COMPARISON

At the adoption of the 2024-25 budget, estimated actual financial results for 2023-24 were presented as part of the budget forms. Below is a comparison of what was estimated at that time versus the actual financial results.

Unrestricted (Estimated Actuals vs. Unaudited Actuals – 2023-24)

Description	Estimated Actuals: 2023-24 Unrestricted	Unaudited Actuals: 2023-24 Unrestricted	Variance Unrestricted
REVENUES			
General Purpose Revenue (LCFF)	499,636,817	499,081,243	(555,574)
Federal Revenue	-	-	-
State Revenue	10,518,911	12,860,002	2,341,091
Local Revenue	16,383,754	22,701,337	6,317,583
Total Revenues	**526,539,482**	**534,642,583**	**8,103,101**
EXPENDITURES			
Certificated Salaries	197,886,860	197,404,962	(481,898)
Classified Salaries	61,642,088	60,400,621	(1,241,467)
Benefits	126,882,323	125,865,026	(1,017,297)
Books and Supplies	18,074,319	18,009,054	(65,265)
Other Services & Oper. Expenses	36,673,914	38,322,075	1,648,161
Capital Outlay	1,183,532	1,009,065	(174,467)
Other Outgo 7xxx	309,511	251,502	(58,009)
Transfer of Indirect 73xx	(4,870,621)	(4,748,592)	122,029
Total Expenditures	**437,781,926**	**436,513,714**	**(1,268,212)**
Excess / (Deficiency)	**88,757,556**	**98,128,869**	**9,371,313**
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	27,354	131	(27,223)
Net Other Sources (Uses)		-	-
Contributions to Restricted	(61,090,967)	(61,443,329)	(352,362)
Total Financing Sources/Uses	(61,118,321)	(61,443,460)	(379,585)
Net Increase (Decrease)	**27,639,235**	**36,685,409**	**9,046,174**
FUND BALANCE, RESERVES			
Beginning Balance	169,152,688	169,152,688	-
Ending Balance	**196,791,923**	**205,838,097**	**9,046,174**

Restricted (Estimated Actuals vs. Unaudited Actuals – 2023-24)

Description	Estimated Actuals: 2023-24 Restricted	Unaudited Actuals: 2023-24 Restricted	Variance Restricted
REVENUES			
General Purpose Revenue (LCFF)	-	-	-
Federal Revenue	46,453,130	45,149,591	(1,303,539)
State Revenue	79,480,608	83,075,563	3,594,955
Local Revenue	7,546,315	7,098,333	(447,982)
Total Revenues	**133,480,053**	**135,323,487**	**1,843,434**
EXPENDITURES			
Certificated Salaries	46,942,537	46,943,779	1,242
Classified Salaries	23,827,306	24,787,404	960,098
Benefits	57,523,211	57,772,548	249,337
Books and Supplies	13,993,963	12,779,351	(1,214,612)
Other Services & Oper. Expenses	53,937,814	51,426,177	(2,511,637)
Capital Outlay	11,380,495	10,694,956	(685,539)
Other Outgo 7xxx	-	-	-
Transfer of Indirect 73xx	3,900,906	3,835,075	(65,831)
Total Expenditures	**211,506,232**	**208,239,289**	**(3,266,943)**
Excess / (Deficiency)	**(78,026,179)**	**(72,915,802)**	**5,110,377**
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	61,090,967	61,443,329	352,362
Total Financing Sources/Uses	61,090,967	61,443,329	352,362
Net Increase (Decrease)	**(16,935,212)**	**(11,472,474)**	**5,462,738**
FUND BALANCE, RESERVES			
Beginning Balance	154,157,970	154,157,970	-
Ending Balance	**137,222,758**	**142,685,497**	**5,462,738**

Total Unrestricted and Restricted (Estimated Actuals vs. Unaudited Actuals – 2023-24)

Description	Estimated Actuals: 2023-24			Unaudited Actuals: 2023-24			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (LCFF)	499,636,817	-	499,636,817	499,081,243	-	499,081,243	(555,574)	-	(555,574)
Federal Revenue	-	46,453,130	46,453,130	-	45,149,591	45,149,591	-	(1,303,539)	(1,303,539)
State Revenue	10,518,911	79,480,608	89,999,519	12,860,002	83,075,563	95,935,565	2,341,091	3,594,955	5,936,046
Local Revenue	16,383,754	7,546,315	23,930,069	22,701,337	7,098,333	29,799,670	6,317,583	(447,982)	5,869,601
Total Revenues	**526,539,482**	**133,480,053**	**660,019,535**	**534,642,583**	**135,323,487**	**669,966,070**	**8,103,101**	**1,843,434**	**9,946,535**
EXPENDITURES									
Certificated Salaries	197,886,860	46,942,537	244,829,397	197,404,962	46,943,779	244,348,741	(481,898)	1,242	(480,656)
Classified Salaries	61,642,088	23,827,306	85,469,394	60,400,621	24,787,404	85,188,025	(1,241,467)	960,098	(281,369)
Benefits	126,882,323	57,523,211	184,405,534	125,865,026	57,772,548	183,637,574	(1,017,297)	249,337	(767,960)
Books and Supplies	18,074,319	13,993,963	32,068,282	18,009,054	12,779,351	30,788,405	(65,265)	(1,214,612)	(1,279,877)
Other Services & Oper. Expenses	36,673,914	53,937,814	90,611,728	38,322,075	51,426,177	89,748,252	1,648,161	(2,511,637)	(863,476)
Capital Outlay	1,183,532	11,380,495	12,564,027	1,009,065	10,694,956	11,704,021	(174,467)	(685,539)	(860,006)
Other Outgo 7xxx	309,511	-	309,511	251,502	-	251,502	(58,009)	-	(58,009)
Transfer of Indirect 73xx	(4,870,621)	3,900,906	(969,715)	(4,748,592)	3,835,075	(913,516)	122,029	(65,831)	56,199
Total Expenditures	**437,781,926**	**211,506,232**	**649,288,158**	**436,513,714**	**208,239,289**	**644,753,003**	**(1,268,212)**	**(3,266,943)**	**(4,535,155)**
Excess / (Deficiency)	**88,757,556**	**(78,026,179)**	**10,731,377**	**98,128,869**	**(72,915,802)**	**25,213,067**	**9,371,313**	**5,110,377**	**14,481,690**
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	27,354	-	27,354	131	-	131	(27,223)	-	(27,223)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(61,090,967)	61,090,967	-	(61,443,329)	61,443,329	-	(352,362)	352,362	-
Total Financing Sources/Uses	(61,118,321)	61,090,967	(27,354)	(61,443,460)	61,443,329	(131)	(325,139)	352,362	27,223
Net Increase (Decrease)	**27,639,235**	**(16,935,212)**	**10,704,023**	**36,685,409**	**(11,472,474)**	**25,212,936**	**9,046,174**	**5,462,738**	**14,508,913**
FUND BALANCE, RESERVES									
Beginning Balance	169,152,688	154,157,970	323,310,659	169,152,688	154,157,970	323,310,659	-	-	-
Ending Balance	**196,791,923**	**137,222,758**	**334,014,682**	**205,838,097**	**142,685,497**	**348,523,594**	**9,046,174**	**5,462,738**	**14,508,913**

Combined Variance is due to:

Unrestricted = $9.3 Million

- **Revenue**
  - Higher Fair Market Value (FMV) of cash holdings and increased Interest receipts = $6.3M
  - LCFF Adjustments = ($.5 Million)
  - Increased Lottery Rates = $2.3 Million
- **Expenses**
  - Decrease in salaries and benefits due to movement to ELO-P Funding = ($1.2 Million)

Restricted = $5.1 Million

- **Revenue**
  - Reduced Title funds and ESSER Spending = ($3.6 Million)
  - CalShape Grant Project in process = $.8 Million
  - Medi-Cal Billing increase and increased spending for ELOP and ASES Grants = $4.6 Million
- **Expenses**
  - Increase in salaries and benefits due to movement to ELO-P Funding = ($1.2 Million)
  - Decrease in salaries, benefits, and expenses for Title I, RRMA, Arts Music and Instructional Material Discretionary Grant, and CalShape Grant = ($4.5M)

GENERAL FUND (FUND 01) UNRESTRICTED OVERVIEW

Fontana Unified School District
2023-24 Unaudited Actuals
Unrestricted General Fund - Fund 01

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	400,438,315	428,196,752	476,868,881	499,636,817	499,081,243	490,348,732
Federal Revenue	-	-		-	-	-
State Revenue	10,261,750	7,800,476	12,048,140	10,518,911	12,860,002	10,412,238
Other Local Revenue	7,272,000	(2,149,832)	7,137,609	16,383,754	22,701,337	6,079,669
Total Revenue	**417,972,065**	**433,847,396**	**496,054,631**	**526,539,482**	**534,642,583**	**506,840,639**
Expenditures						
Certificated Salaries	163,877,988	178,146,251	193,896,717	197,886,860	197,404,962	214,506,938
Classified Salaries	48,402,953	53,866,278	58,062,684	61,642,088	60,400,621	67,319,837
Employee Benefits	104,084,757	111,799,993	125,026,439	126,882,323	125,865,026	138,735,724
Books & Supplies	6,975,521	19,191,866	19,048,625	18,074,319	18,009,054	17,467,926
Contracted Services	3,641,203	28,436,322	34,906,254	36,673,914	38,322,075	44,086,734
Capital Outlay	4,411,955	5,393,963	1,678,041	1,183,532	1,009,065	8,854,502
Other Outgo	(5,000,821)	(2,888,095)	(4,779,112)	(4,561,110)	(4,497,090)	(4,901,849)
Total Expenditures	**326,393,556**	**393,946,579**	**427,839,647**	**437,781,926**	**436,513,714**	**486,069,812**
Other Financing Sources/Uses	**(47,215,667)**	**(68,486,183)**	**(57,728,289)**	**(61,118,321)**	**(61,443,460)**	**(74,269,563)**
Net Increase/Decrease in Fund Balance	**44,362,841**	**(28,585,367)**	**10,486,694**	**27,639,235**	**36,685,409**	**(53,498,736)**
Beginning Fund Balance	**146,033,273**	**190,396,114**	**161,810,748**	**169,152,688**	**169,152,688.18**	**205,838,097**
Net Increase/Decrease in Fund Balance	**44,362,841**	**(28,585,367)**	**10,486,694**	**27,639,235**	**36,685,409**	**(53,498,736)**
Ending Fund Balance	**190,396,114**	**161,810,748**	**172,297,442**	**196,791,923**	**205,838,097**	**152,339,362**

COMPONENTS OF THE JUNE 30, 2024 ENDING GENERAL FUND BALANCE

Unrestricted		**$**	**205,838,098**
	Revolving Cash	$	200,000
	Stores	$	300,342
	Prepaid Expenditures	$	1,957,755
	Carryover		
	School Sites	$	-
	Supplemental & Concentration	$	-
	Commitments	$	177,589,875
	4% Reserve for Economic Uncertainty	$	25,790,125
	Unassigned	$	0
Restricted		**$**	**142,685,496**
	Carryover		
	ELO-P		35,285,899
	Supply Chain Assistance		1,042,822
	After School Education and Saf ety (ASES)		-
	Literacy Coaches and Reading Specialists Grant Program		643,474
	Educator Effectiveness		7,012,693
	Lottery Instructional Materials		7,989,826
	AntiBias Grant		178,255
	CA Community School Planning Grant		167,962
	Special Education		4,415,650
	Arts, Music, and Instructional Materials Block Grant		10,714,311
	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)		6,040,513
	KIT Infrastructure		3,770,814
	Child Nutrition: School Food Best Practices Apportionment		858,386
	Classified Employee PD Grant		200,987
	Dual Enrollment Opportunities		675,394
	LCFF Equity Multiplier		922,087
	A-G Grant		3,783,980
	ELO Grant		0
	Learning Recovery Block Grant		47,404,203
	Other Restricted State		309,609
	Ongoing & Major Maintenance Account (RRMA)		2,969,722
	Medi-Cal Billing		7,917,065
	Other Restricted Local		381,844
	Other		
Total Reserves		**$**	**348,523,594**

NET INCREASE / (DECREASE) IN THE GENERAL FUND BALANCE - FORM 01, LINE E

The district ended 2023-24 with a Net increase of $25,189,816 of which $36,662,289 is Unrestricted increase and ($11,472,473) is Restricted decrease. The 2024-25 Adopted Budget currently estimates a Net decrease of ($50,115,341) of which ($53,498,735) is Unrestricted and $3,383,394 is Restricted.

The district's increase/decrease in unrestricted ending fund balance can be attributed to numerous differences between budgeted and actual revenues and expenditures. Typically, some amount of "budget savings" is expected as not all budgeted dollars are expended.

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The district has received categorical funding in several programs not subject to unearned revenue. This results in a Restricted Balance and has the effect of reducing expenditures in the current year and increasing expenditures in subsequent year(s).

		2023-24	2024-25
Resource	**Program**	**Unaudited Actuals**	**Adopted Budget**
2600	ELO-P	35,285,899	63,788,107
5466	Supply Chain Assistance Funds	1,042,822	929,711
6010	After School Education and Saf ety (ASES)	-	-
6211	Literacy Coaches and Reading Specialists Grant Program	643,474	607,637
6266	Educator Effectiveness	7,012,693	5,530,822
6300	Lottery Instructional Materials	7,989,826	2,987,832
6318	AnitBias Grant	178,255	-
6331	CA Community Schools Planning Grant	167,962	-
65XX	Special Education	4,415,650	5,871,188
6762	Arts, Music, and Instructional Materials Block Grant	10,714,311	6,104,740
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,040,513	6,008,570
7032	KIT Infrastructure	3,770,814	-
7033	Child Nutrition: School Food Best Practices Apportionment	858,386	387
7311	Classified Employee PD Grant	200,987	164,111
7339	Dual Enrollment Opportunities	675,394	-
7399	LCFF Equity Multiplier	922,087	922,087
7412/7413	A-G Grant	3,783,980	3,783,980
7435	Learning Recovery Block Grant	47,404,203	38,130,770
7810	Other Restricted State	309,609	309,609
8150	Ongoing & Major Maintenance Account (RRMA)	2,969,722	-
9011	Medi-Cal Billing	7,917,065	
9XXX	Other Restricted Local	381,844	10,929,339
	Total Restricted Balance	**$ 142,685,496**	**$ 146,068,890**

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

TECHNICAL REVIEW CHECKLIST

In accordance with the programming of the State software used for the submission of the Unaudited Actuals, a Technical Review checklist is produced and included with the Unaudited Actuals packet. This checklist documents internal software checks required by the State.

EXPLANATION OF COLUMNS ON THE GENERAL FUND BUDGET DOCUMENT

2023-24 Estimated Actuals -- This represents the 2023-24 budget as modified by updated financial information. This updated information includes, but is not limited to, the following: update of revenue and expenditure information; Categorical and per-pupil changes requested by the sites, and miscellaneous changes necessary for consistent presentation.

2024-25 Budget -- This represents the 2024-25 Adopted Budget.

Restricted/Unrestricted -- Certain programs are, by law, restricted in usage. These programs are shown in the Restricted columns.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for the 2023-24 fiscal year is Nigro & Nigro, A Professional Accountancy Corporation. The auditor's opinion of the district's financial statements for the 2023-24 fiscal year will be available in approximately December 2024.

ADULT EDUCATION FUND # 11

The Adult Education Fund is used to account separately for Federal, State, and Local revenues for Adult Education programs. The Adult Education program provides the community with life-long education opportunities and support services to all adults. The Adult Education Program addresses the unique and evolving needs of individuals and the community by providing adults with the knowledge and skills necessary to participate effectively as productive citizens, workers, and family members.

The Fontana Adult School has been in operation for over five decades. As the Fontana community continues to grow, Fontana Adult School continues to evolve to better serve its students. With the move to a larger campus, Fontana Adult School now shares offices and classrooms with the district's Regional Occupational Program (ROP) and Career Technical Education (CTE).

Fontana Unified School District
2023-24 Unaudited Actuals
Adult Education Fund - Fund 11

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	681,255	745,323	768,725	873,557	873,557	472,127
State Revenue	222,120	153,258	100,337	130,032	241,432	128,077
Other Local Revenue	1,828,570	2,193,942	1,563,370	2,434,862	2,571,592	1,502,000
Total Revenue	**2,731,945**	**3,092,524**	**2,432,431**	**3,438,451**	**3,686,581**	**2,102,204**
Expenditures						
Certificated Salaries	686,132	664,622	670,902	1,271,485	1,339,147	685,527
Classified Salaries	373,134	406,882	432,092	649,649	531,934	397,198
Employee Benefits	457,351	458,651	467,305	608,704	689,050	457,596
Books & Supplies	460,372	427,306	559,379	365,348	358,173	495,921
Contracted Services	490,540	938,578	216,471	497,217	197,991	269,721
Capital Outlay		71,855	6,995	224,254	172,024	7,750
Other Outgo	74,577	59,767	59,607	76,373	71,400	68,298
Total Expenditures	**2,542,106**	**3,027,661**	**2,412,749**	**3,693,030**	**3,359,719**	**2,382,011**
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	**189,839**	**64,863**	**19,682**	**(254,579)**	**326,862**	**(279,807)**
Beginning Fund Balance	**637,950**	**827,789**	**892,652**	**912,333**	**912,333**	**1,239,196**
Net Increase/Decrease in Fund Balance	**189,839**	**64,863**	**19,682**	**(254,579)**	**326,862**	**(279,807)**
Ending Fund Balance	**827,789**	**892,652**	**912,333**	**657,754**	**1,239,196**	**959,389**

CHILD DEVELOPMENT FUND #12

This fund is utilized to account for the various programs that support early education and extended learning programs. It contains both Federal and State Programs. The Early Education department is responsible for the organization, coordination, design, implementation, and assessment of Early Education programs, projects and events. Early Education programs include State Preschool, Early Head Start Infant/Toddler and Head Start, and Preschool.

The infant/toddler care centers are funded by the State General Childcare and Early Head Start grant and are free to eligible families. The State Preschool Program is available to all eligible 3- to 4-year olds and First Priority is given to children who will be age 3 by December 1. Families with lowest per capita income shall be admitted first. Second Priority is given to children who are 3 years of age. The State Preschool Program is funded by a state grant. The grant requires the district to prioritize family needs according to income. The program is free to eligible families.

Fontana Unified School District
2023-24 Unaudited Actuals
Child Development Fund - 12

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources						
Federal Revenue	838,013	987,430	765,035	603,209	628,664	594,168
State Revenue	7,725,196	8,476,091	8,752,776	11,615,790	12,454,622	9,860,517
Other Local Revenue	755,561	696,710	677,930	863,087	965,892	1,133,850
Total Revenue	**9,318,770**	**10,160,231**	**10,195,741**	**13,082,086**	**14,049,178**	**11,588,535**
Expenditures						
Certificated Salaries	2,869,876	3,191,437	3,304,396	7,156,827	3,576,417	3,680,465
Classified Salaries	1,920,545	2,476,655	2,448,366	2,253,716	2,619,055	3,282,742
Employee Benefits	2,621,553	2,864,329	2,903,817	539,878	3,079,634	3,272,100
Books & Supplies	657,987	717,038	973,191		610,358	588,218
Contracted Services	401,834	287,012	224,344		221,317	310,721
Capital Outlay	5,414	(0)	(0)	-	(0)	1,900,000
Other Outgo	354,033	257,660	376,735	344,489	327,725	400,991
Total Expenditures	**8,831,244**	**9,794,131**	**10,230,850**	**10,294,910**	**10,434,506**	**13,435,237**
Other Financing Sources/Uses		-	-	**27,223**	-	**146,656**
Net Increase/Decrease in Fund Balance	**487,526**	**366,100**	**(35,109)**	**2,814,399**	**3,614,672**	**(1,700,046)**
Beginning Fund Balance	**1,607,576**	**2,095,102**	**2,333,630**	**2,298,521**	**2,298,521**	**5,913,193**
Net Increase/Decrease in Fund Balance	**487,526**	**366,100**	**(35,109)**	**2,814,399**	**3,614,672**	**(1,700,046)**
Ending Fund Balance	**2,095,102**	**2,461,202**	**2,298,521**	**5,112,920**	**5,913,193**	**4,213,147**

NUTRITION SERVICES FUND #13

The Fontana Unified Food Services department recognizes the link between good nutrition and a child's ability to learn. The Food Services department is made up of dedicated food and nutrition professionals focused on providing affordable, nutritious and appealing meals to all students to bridge that link and support student health and wellness for a lifetime. The Cafeteria Special Revenue Fund is used to account for federal, state, and local resources to operate the food services program.

Fontana Unified School District is committed to ensuring that meals, food and beverages sold or served to our students, either meet or exceed state and federal nutrition guidelines. Furthermore, the Food Services department will remain focused on providing opportunities and access to appropriate nutrition education and working with parents and students on improving our services.

Fontana Unified School District
2023-24 Unaudited Actuals
Cafeteria Special Revenue Fund - 13

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	
Federal Revenue	48,656,203	27,181,969	20,516,397	21,122,095	22,267,807	20,896,997
State Revenue	2,171,524	1,433,599	10,126,511	10,998,144	11,167,983	10,998,113
Other Local Revenue	243,266	(334,773)	455,424	1,381,500	1,691,601	1,381,500
Total Revenue	**51,070,993**	**28,280,796**	**31,098,332**	**33,501,739**	**35,127,392**	**33,276,610**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	8,025,629	8,458,663	9,043,867	9,713,120	9,130,541	10,672,229
Employee Benefits	4,429,361	4,697,249	5,065,638	5,352,416	5,199,179	6,011,570
Books & Supplies	23,623,382	11,797,189	11,369,074	12,256,915	12,554,712	12,804,024
Contracted Services	142,696	367,457	101,924	536,520	121,382	608,088
Capital Outlay	110,312	482,741	840,603	1,274,229	273,432	6,932,410
Other Outgo	1,442,282	403,047	601,146	561,096	514,391	664,812
Total Expenditures	**37,773,661**	**26,206,346**	**27,022,253**	**29,694,296**	**27,793,638**	**37,693,133**
						-
Other Financing Sources/Uses		**3,079**		**131**	**131**	**-**
Net Increase/Decrease in Fund Balance	**13,297,332**	**2,077,529**	**4,076,079**	**3,807,574**	**7,333,885**	**(4,416,523)**
Beginning Fund Balance	**10,718,812**	**24,016,144**	**26,093,673**	**30,169,752**	**30,169,752**	**37,503,637**
Net Increase/Decrease in Fund Balance	**13,297,332**	**2,077,529**	**4,076,079**	**3,807,574**	**7,333,885**	**(4,416,523)**
Ending Fund Balance	**24,016,144**	**26,093,673**	**30,169,752**	**33,977,326**	**37,503,637**	**33,087,114**

SPECIAL NON-CAPITAL RESERVE FUND # 17

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay. Amounts from this special reserve funds must first be transferred into the general fund or other appropriate fund before expenditures may be made.

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately and the departure from GAAP explained.

Fontana Unified School District
2023-24 Unaudited Actuals
Spec Res Other Than Cap Outlay Fund -17

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	233,618	(191,593)	219,649	100,000	674,965	100,000
Total Revenue	**233,618**	**(191,593)**	**219,649**	**100,000**	**674,965**	**100,000**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Other Financing Sources/Uses	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/Decrease in Fund Balance	**233,618**	**(191,593)**	**219,649**	**100,000**	**674,965**	**100,000**
Beginning Fund Balance	**12,555,172**	**12,788,790**	**12,597,196**	**12,816,845**	**12,816,845**	**13,491,810**
Net Increase/Decrease in Fund Balance	**233,618**	**(191,593)**	**219,649**	**100,000**	**674,965**	**100,000**
Ending Fund Balance	**12,788,790**	**12,597,196**	**12,816,845**	**12,916,845**	**13,491,810**	**13,591,810**

BUILDING FUND #21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purpose other than those for which the bonds were issued. On June 6, 2006, the district voters authorized $275 million in General Obligation Bonds to acquire, construct, renovate, and equip certain school facilities. The Bonds are general obligations of the district, and the County is empowered and obligated to levy ad valorem taxes upon all property within the district subject to taxation for the payment of interest and principal of the Bonds when due.

In addition to the annual audit, the projects and expenditures in this fund have additional oversight from a committee, which have two primary responsibilities: informing the public on the expenditures of the Bond proceeds and reviewing expenditure reports to ensure that Bond proceeds were are expended only for the purposes set forth in Measure "C".

Fontana Unified School District
2023-24 Unaudited Actuals
Building Fund -21

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue		(991,535)	1,246,771	2,200,000	2,970,915	2,200,000
Total Revenue	**-**	**(991,535)**	**1,246,771**	**2,200,000**	**2,970,915**	**2,200,000**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	9,000	62,684	65,259	65,541	17,307
Contracted Services	-	1,872,513	42,361	89,000	118,962	56,956
Capital Outlay	-	-	10,579,855	18,106,504	14,233,261	7,084,019
Other Outgo	-	-	-			
Total Expenditures	**-**	**1,881,513**	**10,684,901**	**18,260,763**	**14,417,764**	**7,158,282**
Other Financing Sources/Uses	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/Decrease in Fund Balance	**-**	**(2,873,048)**	**(9,438,129)**	**(16,060,763)**	**(11,446,848)**	**(4,958,282)**
Beginning Fund Balance		**67,671,161**	**64,798,113**	**54,989,669**	**54,989,669**	**43,542,820**
Net Increase/Decrease in Fund Balance	**-**	**(2,873,048)**	**(9,438,129)**	**(16,060,763)**	**(11,446,848)**	**(4,958,282)**
Ending Fund Balance	**-**	**64,798,113**	**55,359,984**	**38,928,906**	**43,542,820**	**38,584,538**

CAPITAL FACILITIES FUND #25

Education Code Section 17620 authorizes the governing board of a school district to levy a fee established by the State for development within its borders. The Capital Facilities Fund is used to record developer fee income. Developer Fee income must be used for the rental or purchase of modular classrooms, the purchase of property, and/or for other major classroom facility needs as approved by the Board of Education. Government Code Section 66001 and 66006 require the district to provide an annual report to the public regarding the fee collection and usage.

In order to help finance the construction or reconstruction of school facilities needed to accommodate students coming from new development, the FUSD Governing Board may establish, levy and collect developer fees on residential, commercial and industrial construction within the district boundaries, subject to restrictions specified by law and administrative regulation. (Board Policy 7211)

After payment of developer fees, individuals are issued a "Certificate of Compliance" to be submitted to the City (or County for unincorporated areas). The Certificate of Compliance is required before a building permit can be issued.

Fontana Unified School District
2023-24 Unaudited Actuals
Capital Facilities Fund -25

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	13,247,052	7,091,773	13,411,357	11,371,000	13,387,414	5,000,000
Total Revenue	**13,247,052**	**7,091,773**	**13,411,357**	**11,371,000**	**13,387,414**	**5,000,000**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	103,207	73,411	7,564	7,450	
Contracted Services	1,042,993	1,655,953	1,115,388	802,036	861,060	632,819
Capital Outlay	360,624	2,738,221	1,944,095	6,264,415	5,275,605	23,321,000
Other Outgo	-	-	-	-	-	-
Total Expenditures	**1,403,617**	**4,497,381**	**3,132,893**	**7,074,015**	**6,144,115**	**23,953,819**
Other Financing Sources/Uses	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/Decrease in Fund Balance	**11,843,435**	**2,594,392**	**10,278,464**	**4,296,985**	**7,243,299**	**(18,953,819)**
Beginning Fund Balance	**33,547,128**	**45,390,563**	**47,984,955**	**58,263,419**	**58,263,419.18**	**65,506,718**
Net Increase/Decrease in Fund Balance	**11,843,435**	**2,594,392**	**10,278,464**	**4,296,985**	**7,243,299**	**(18,953,819)**
Ending Fund Balance	**45,390,563**	**47,984,955**	**58,263,419**	**62,560,404**	**65,506,718**	**46,552,899**

COUNTY SCHOOL FACILITIES FUND #35

The Capital Projects Fund – County Schools Facilities Fund was established to receive allocations from the State Building Program. The revenues that are recorded in this fund are for modernization projects, new construction projects, and the Overcrowded Relief Grant (ORG) which is also known as the Portable Classroom Replacement Program.

The fund is used for projects that meet a complex series of requirements. The project applications and various support documents must be approved by the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of State Architect (DSA), and the State Allocation Board (SAB). The funding requires matching dollars from the district to be used for the cost of the project.

Fontana Unified School District
2023-24 Unaudited Actuals
County School Facilities Fund -35

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue		-	792,805			
Other Local Revenue	52,453	(42,260)	58,110	104,772	149,087	104,772
Total Revenue	**52,453**	**(42,260)**	**850,915**	**104,772**	**149,087**	**104,772**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-		-	-	-
Contracted Services	-	-		-	-	-
Capital Outlay	107,920		797,093	234	234	234
Other Outgo	-	-	-	-	-	-
Total Expenditures	**107,920**	**-**	**797,093**	**234**	**234**	**234**
Other Financing Sources/Uses	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/Decrease in Fund Balance	**(55,467)**	**(42,260)**	**53,822**	**104,538**	**148,853**	**104,538**
Beginning Fund Balance	**2,876,325**	**2,820,858**	**2,778,598**	**2,832,420**	**2,832,420**	**2,981,273**
Net Increase/Decrease in Fund Balance	**(55,467)**	**(42,260)**	**53,822**	**104,538**	**148,853**	**104,538**
Ending Fund Balance	**2,820,858**	**2,778,598**	**2,832,420**	**2,936,958**	**2,981,273**	**3,085,811**

SPECIAL RESERVE FOR CAPITAL PROJECTS FUND #40

The district maintains a capital outlay fund, which is used to account for funds that have been designated for capital expenditures, which include construction projects and/or major equipment purchases.

On April 1, 2005, the district entered into a site lease agreement with the California School Boards Association Finance Corporation. The purpose of the agreement is to provide financing for the cost of purchasing equipment and certain improvements to property. The financing for the improvements is provided by the issuance of Qualified Zone Academy Bond (QZABs), pursuant to Section 1397E of the Internal Revenue Code.

The primary revenue sources in this fund are interest earnings and transfers related to Redevelopment Agency Funds (RDA) that are restricted to capital building items. These revenues and related transfers will be budgeted as they are received.

Fontana Unified School District
2023-24 Unaudited Actuals
Special Reserve Capital Project Fund -40

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,467,423	6,401,502	8,748,869	6,550,488	11,932,669	3,912,000
Total Revenue	**6,467,423**	**6,401,502**	**8,748,869**	**6,550,488**	**11,932,669**	**3,912,000**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	65,663	10,252	2,110	38,562	21,057	38,562
Contracted Services	349,442	114,250	127,095	178,739	337,058	273,447
Capital Outlay	6,336,394	3,745,117	9,608,490	4,962,415	4,955,543	7,777,832
Other Outgo	247,614		-	-	-	-
Total Expenditures	**6,999,114**	**3,869,619**	**9,737,695**	**5,179,716**	**5,313,658**	**8,089,841**
Other Financing Sources/Uses			-	-	-	-
Net Increase/Decrease in Fund Balance	**(531,691)**	**2,531,883**	**(988,826)**	**1,370,772**	**6,619,011**	**(4,177,841)**
Beginning Fund Balance	**27,577,978**	**27,046,287**	**29,578,170**	**28,589,345**	**28,589,345**	**35,208,356**
Net Increase/Decrease in Fund Balance	**(531,691)**	**2,531,883**	**(988,826)**	**1,370,772**	**6,619,011**	**(4,177,841)**
Ending Fund Balance	**27,046,287**	**29,578,170**	**28,589,345**	**29,960,117**	**35,208,356**	**31,030,515**

COMMUNITY FACILITY DISTRICT FOR COP DEBT FUND #49

The Special Reserve Fund for Capital Outlay Projects is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the district under Generally Accepted Accounting Principles (GAAP). The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purposes of selling tax-exempt bonds to finance public improvements and services. Mello-Roos tax receipts collected by the LEA are recorded as revenue. Mello-Roos proceeds collected by another agency's community facility district, of which the district is only a beneficiary, should be reported as a transfer of funds.

On April 25, 2007, the district issued $49,910,000 in certificates of participation through the Fontana Unified School District Public Financing Authority for the purpose of providing funds for the construction and improvement of certain school facilities. Payments are financed through the CFD resources.

On June 8, 2016, the district issued $27,945,000 in Certificates of Participation. The certificates bear fixed interest rates ranging between 3.0% and 5.0% with annual maturities from September 1, 2016, through September 1, 2035. The net proceeds were used to prepay a portion of the district's outstanding 2007 Certificates of Participation. As a result, the refunded certificates are considered defeased, and the related liability for the bonds have been removed from the district's liabilities. The refunding decreased the district's total debt service payments by $14,344,094 and resulted in an economic gain of $11,756,188.

Fontana Unified School District
2023-24 Unaudited Actuals
Cash For Component Units Fund -49

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,779,283	6,571,383	7,109,630	6,953,333	8,470,520	7,685,743
Total Revenue	**6,779,283**	**6,571,383**	**7,109,630**	**6,953,333**	**8,470,520**	**7,685,743**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	2,911	3,135		-	-	-
Contracted Services	1,778	24,382	21,139	43,250	21,975	43,250
Capital Outlay	-	-		-	-	47,000,000
Other Outgo	2,462,325	2,474,738	2,446,681	2,429,203	2,429,203	2,421,575
Total Expenditures	**2,467,014**	**2,502,255**	**2,467,820**	**2,472,453**	**2,451,178**	**49,464,825**
Other Financing Sources/Uses			**-**	**-**	**-**	**-**
Net Increase/Decrease in Fund Balance	**4,312,269**	**4,069,128**	**4,641,810**	**4,480,880**	**6,019,342**	**(41,779,082)**
Beginning Fund Balance	**36,876,384**	**41,188,653**	**45,257,781**	**49,899,592**	**49,899,592**	**55,918,934**
Net Increase/Decrease in Fund Balance	**4,312,269**	**4,069,128**	**4,641,810**	**4,480,880**	**6,019,342**	**(41,779,082)**
Ending Fund Balance	**41,188,653**	**45,257,781**	**49,899,592**	**54,380,472**	**55,918,934**	**14,139,852**

BOND INTEREST AND REDEMPTION FUND #51

The Bond Interest and Redemption Fund is administered by San Bernardino County. This fund was established to record the monies collected through property taxes and utilized to repay the $75 million general obligation bond that was approved by voters in 1990 and the $275 million approved by voters in 2006.

San Bernardino County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

Expenditures in this fund are limited to bond interest, redemption, and related cost. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor.

Fontana Unified School District
2023-24 Unaudited Actuals
Bond Interest & Redemption Fund -51

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	74,673	58,294	52,236	79,949	38,882	79,949
Other Local Revenue	13,406,383	11,882,970	12,768,547	12,459,950	11,683,828	12,459,950
Total Revenue	**13,481,056**	**11,941,264**	**12,820,782**	**12,539,899**	**11,722,710**	**12,539,899**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	11,850,757	17,035,013	11,845,099	11,840,499	12,085,238	11,840,499
Total Expenditures	**11,850,757**	**17,035,013**	**11,845,099**	**11,840,499**	**12,085,238**	**11,840,499**
Other Financing Sources/Uses	**2,688,720**			**-**	**-**	**-**
Net Increase/Decrease in Fund Balance	**4,319,019**	**(5,093,749)**	**975,684**	**699,400**	**(362,528)**	**699,400**
Beginning Fund Balance	**14,577,658**	**18,896,677**	**13,802,928**	**14,778,612**	**14,778,612**	**14,416,083**
Net Increase/Decrease in Fund Balance	**4,319,019**	**(5,093,749)**	**975,684**	**699,400**	**(362,528)**	**699,400**
Ending Fund Balance	**18,896,677**	**13,802,928**	**14,778,612**	**15,478,012**	**14,416,083**	**15,115,483**

SELF INSURANCE – WORKERS COMPENSATION FUND #67

In 1990, the district determined that it would be more cost effective to run the workers' compensation program through a Self-Insurance Fund. The sole function of the fund is to account for costs related to the workers' compensation program. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of a district.

Principal revenues in this fund are interest, in-district premiums and contributions, interagency revenues, and other local revenues. Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Fontana Unified School District
2023-24 Unaudited Actuals
Self-Insurance Fund - 67

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	3,754,232	5,737,658	6,485,974	4,623,059	4,819,381	4,668,533
Total Revenue	**3,754,232**	**5,737,658**	**6,485,974**	**4,623,059**	**4,819,381**	**4,668,533**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	244,959	255,962	286,126	292,487	336,021	381,158
Employee Benefits	109,415	120,731	149,376	160,823	161,531	183,407
Books & Supplies	328	30,740	411	1,307		1,307
Contracted Services	1,828,595	8,357,360	7,838,404	4,137,871	2,462,250	4,137,871
Payments for IBNR and Claims	-	-	-	-	-	-
Other Outgo	-	-	-	.	-	-
Total Expenditures	**2,183,297**	**8,764,793**	**8,274,317**	**4,592,488**	**2,959,801**	**4,703,743**
Other Financing Sources/Uses	**-**	**3,257,553**	**3,225,569**			**-**
Net Increase/Decrease in Fund Balance	**1,570,935**	**230,418**	**1,437,226**	**30,571**	**1,859,580**	**(35,210)**
Beginning Fund Balance	**8,925,483**	**10,496,418**	**10,303,999**	**10,469,658**	**10,469,658**	**12,329,239**
Net Increase/Decrease in Fund Balance	**1,570,935**	**230,418**	**1,437,226**	**30,571**	**1,859,580**	**(35,210)**
Ending Fund Balance	**10,496,418**	**10,726,836**	**11,741,225**	**10,500,229**	**12,329,239**	**12,294,029**

RETIREE BENEFIT FUND #71

On June 27, 2007, the Board of Education approved the district joining Keenan & Associate's Futuris Public Entity Investment Trust as the district's irrevocable trust for post-retirement benefits. The implementation of this trust was in response to the Governmental Accounting Standards Board (GASB) Statement 45, which required the district to account for its post-retirement benefits on its annual financial statements. Irrevocable contributions from the district to this trust are accounted for in the Retiree Benefit Fund 71.

This trust and its funds are not reported through the County Treasurer's Office. It is a separate process, and a committee was established to provide oversight of the funds. The official title of the committee is, the Retirement Board of Authority (RBOA).

On August 29, 2018, the Board of Education approved the district joining PARS Pension Stabilization Trust as the district's irrevocable trust for pension obligation benefits. Irrevocable contributions from the district to this trust are accounted for in the Pension Trust Fund, Fund 72 but all financial activity is reflected in the Retiree Benefit Fund 71, along with the post-retirement benefit trust financial results.

This trust and its funds are also not reported through the County Treasurer's Office. It is a separate process, and a committee was established to provide oversight of the funds. The official title of the committee is, the Pension Rate Stabilization Program Committee (PRSPC).

Fontana Unified School District
2023-24 Unaudited Actuals
Retiree Benefit Fund -71

	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	2024-25 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	16,789,534	(11,145,680)	16,442,231	4,674,711	18,910,177	5,212,302
Total Revenue	**16,789,534**	**(11,145,680)**	**16,442,231**	**4,674,711**	**18,910,177**	**5,212,302**
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	387,811	449,387	431,287	350,000	501,714	350,000
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	**387,811**	**449,387**	**431,287**	**350,000**	**501,714**	**350,000**
Other Financing Sources/Uses	**7,670,142**	**15,500,000**	**-**	**-**	**-**	**-**
Net Increase/Decrease in Fund Balance	**24,071,864**	**3,904,934**	**16,010,945**	**4,324,711**	**18,408,463**	**4,862,302**
Beginning Fund Balance	**78,358,206**	**102,430,070**	**106,335,004**	**122,345,949**	**122,345,949**	**140,754,413**
Net Increase/Decrease in Fund Balance	**24,071,864**	**3,904,934**	**16,010,945**	**4,324,711**	**18,408,463**	**4,862,302**
Ending Fund Balance	**102,430,070**	**106,335,004**	**122,345,949**	**126,670,660**	**140,754,413**	**145,616,715**

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	55.66%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$291,168,272.19
	Appropriations Subject to Limit	$291,168,272.19
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.60%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 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: _____ Date of Meeting: _____

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
Jennifer Wheeless	Jonathan Dunn
Name	Name
Business Service Advisor	Executive Director, Fiscal Services
Title	Title
909-388-5741	909-357-5000
Telephone	Telephone
Jennifer.Wheeless@Sbcss.net	Jonathan.Dunn@Fusd.net
E-mail Address	E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G

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

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	499,081,243.16	0.00	499,081,243.16	490,348,732.00	0.00	490,348,732.00	-1.7%
2) Federal Revenue		8100-8299	0.00	45,149,591.08	45,149,591.08	0.00	60,299,348.00	60,299,348.00	33.6%
3) Other State Revenue		8300-8599	12,860,002.15	83,075,562.83	95,935,564.98	10,412,238.00	111,247,789.00	121,660,027.00	26.8%
4) Other Local Revenue		8600-8799	22,701,337.49	7,098,334.29	29,799,671.78	6,079,669.00	5,010,405.00	11,090,074.00	-62.8%
5) TOTAL, REVENUES			534,642,582.80	135,323,488.20	669,966,071.00	506,840,639.00	176,557,542.00	683,398,181.00	2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	197,404,961.94	46,943,778.74	244,348,740.68	214,506,938.00	51,690,449.00	266,197,387.00	8.9%
2) Classified Salaries		2000-2999	60,400,620.70	24,787,403.88	85,188,024.58	67,319,837.00	24,675,531.00	91,995,368.00	8.0%
3) Employee Benefits		3000-3999	125,865,026.34	57,772,547.55	183,637,573.89	138,735,724.00	62,123,992.00	200,859,716.00	9.4%
4) Books and Supplies		4000-4999	18,009,053.84	12,779,350.98	30,788,404.82	17,467,926.00	13,122,869.00	30,590,795.00	-0.6%
5) Services and Other Operating Expenditures		5000-5999	38,322,075.25	51,426,176.68	89,748,251.93	44,086,734.00	52,460,404.00	96,547,138.00	7.6%
6) Capital Outlay		6000-6999	1,009,065.28	10,694,955.98	11,704,021.26	8,854,502.00	39,146,551.00	48,001,053.00	310.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	251,502.00	0.00	251,502.00	309,511.00	0.00	309,511.00	23.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,748,591.72)	3,835,075.35	(913,516.37)	(5,211,360.00)	4,077,259.00	(1,134,101.00)	24.1%
9) TOTAL, EXPENDITURES			436,513,713.63	208,239,289.16	644,753,002.79	486,069,812.00	247,297,055.00	733,366,867.00	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,128,869.17	(72,915,800.96)	25,213,068.21	20,770,827.00	(70,739,513.00)	(49,968,686.00)	-298.2%
D. OTHER FINANCING SOURCES/USES									
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	131.00	0.00	131.00	146,656.00	0.00	146,656.00	111,851.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(61,443,328.65)	61,443,328.65	0.00	(74,122,907.00)	74,122,907.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(61,443,459.65)	61,443,328.65	(131.00)	(74,269,563.00)	74,122,907.00	(146,656.00)	111,851.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,685,409.52	(11,472,472.31)	25,212,937.21	(53,498,736.00)	3,383,394.00	(50,115,342.00)	-298.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	172,297,442.23	154,157,970.35	326,455,412.58	205,838,097.75	142,685,498.04	348,523,595.79	6.8%
b) Audit Adjustments		9793	(3,144,754.00)	0.00	(3,144,754.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			169,152,688.23	154,157,970.35	323,310,658.58	205,838,097.75	142,685,498.04	348,523,595.79	7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,152,688.23	154,157,970.35	323,310,658.58	205,838,097.75	142,685,498.04	348,523,595.79	7.8%
2) Ending Balance, June 30 (E + F1e)			205,838,097.75	142,685,498.04	348,523,595.79	152,339,361.75	146,068,892.04	298,408,253.79	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	300,342.44	0.00	300,342.44	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	1,957,755.13	0.00	1,957,755.13	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	142,928,138.04	142,928,138.04	0.00	146,325,010.64	146,325,010.64	2.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	177,589,874.85	0.00	177,589,874.85	122,424,917.55	0.00	122,424,917.55	-31.1%
AB218 Actuarial Projections	0000	9760	*225,000.00*		*225,000.00*			*0.00*	
Construction of new middle school #46 (grades 6-8)	0000	9760	*33,800,000.00*		*33,800,000.00*			*0.00*	
Acquistion & Construction of new school #47 (grades TK-5)	0000	9760	*90,000,000.00*		*90,000,000.00*			*0.00*	
Network and Technology Infrastructure	0000	9760	*20,000,000.00*		*20,000,000.00*			*0.00*	
Reserve for Loss of future funding/operational costs	0000	9760	*33,564,874.85*		*33,564,874.85*			*0.00*	
AB218 Actuarial Projections	0000	9760			*0.00*	*225,000.00*		*225,000.00*	
Construction of new school #46 (Grades 6-8)	0000	9760			*0.00*	*25,800,000.00*		*25,800,000.00*	
Acquisition & Construction of new school #47 (Grades TK-5)	0000	9760			*0.00*	*90,000,000.00*		*90,000,000.00*	
Reserve for Loss of future funding/ operational costs	0000	9760			*0.00*	*6,399,917.55*		*6,399,917.55*	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	25,790,125.33	0.00	25,790,125.33	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	(242,640.00)	(242,640.00)	29,914,444.20	(256,118.60)	29,658,325.60	-12,323.2%
G. ASSETS									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
1) Cash									
a) in County Treasury		9110	237,223,989.39	183,178,342.31	420,402,331.70				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,307,895.00)	0.00	(3,307,895.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	200,000.00	0.00	200,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,494,193.11	21,104,060.42	26,598,253.53				
4) Due from Grantor Government		9290	16,957.44	4,625,622.10	4,642,579.54				
5) Due from Other Funds		9310	4,243,135.52	7,526.82	4,250,662.34				
6) Stores		9320	300,342.44	0.00	300,342.44				
7) Prepaid Expenditures		9330	1,957,755.13	0.00	1,957,755.13				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			246,128,478.03	208,915,551.65	455,044,029.68				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	36,318,754.26	28,764,613.11	65,083,367.37				
2) Due to Grantor Governments		9590	0.00	33,083,207.96	33,083,207.96				
3) Due to Other Funds		9610	3,971,626.02	216,379.34	4,188,005.36				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,165,853.20	4,165,853.20				
6) TOTAL, LIABILITIES			40,290,380.28	66,230,053.61	106,520,433.89				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			205,838,097.75	142,685,498.04	348,523,595.79				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	373,521,009.00	0.00	373,521,009.00	351,747,792.00	0.00	351,747,792.00	-5.8%
Education Protection Account State Aid - Current Year		8012	51,813,757.00	0.00	51,813,757.00	112,019,764.00	0.00	112,019,764.00	116.2%
State Aid - Prior Years		8019	(5,986.00)	0.00	(5,986.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	158,844.85	0.00	158,844.85	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	24,789,431.91	0.00	24,789,431.91	0.00	0.00	0.00	-100.0%
Unsecured Roll Taxes		8042	1,234,715.99	0.00	1,234,715.99	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	235,273.36	0.00	235,273.36	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,384,191.98	0.00	2,384,191.98	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,176,668.28)	0.00	(7,176,668.28)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	52,466,631.50	0.00	52,466,631.50	27,028,451.00	0.00	27,028,451.00	-48.5%
Penalties and Interest from Delinquent Taxes		8048	79,826.85	0.00	79,826.85	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			499,501,028.16	0.00	499,501,028.16	490,796,007.00	0.00	490,796,007.00	-1.7%
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	(419,785.00)	0.00	(419,785.00)	(447,275.00)	0.00	(447,275.00)	6.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			499,081,243.16	0.00	499,081,243.16	490,348,732.00	0.00	490,348,732.00	-1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,463,527.76	7,463,527.76	0.00	7,452,194.00	7,452,194.00	-0.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Special Education Discretionary Grants		8182	0.00	751,733.56	751,733.56	0.00	712,477.00	712,477.00	-5.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		13,214,772.06	13,214,772.06		19,070,093.00	19,070,093.00	44.3%
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		1,093,233.82	1,093,233.82		0.00	0.00	-100.0%
Title III, Immigrant Student Program	4201	8290		750.61	750.61		89,077.00	89,077.00	11,767.3%
Title III, English Learner Program	4203	8290		2,216,907.95	2,216,907.95		1,647,289.00	1,647,289.00	-25.7%
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		950,458.65	950,458.65		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		364,666.18	364,666.18		377,757.00	377,757.00	3.6%
All Other Federal Revenue	All Other	8290	0.00	19,093,540.49	19,093,540.49	0.00	30,950,461.00	30,950,461.00	62.1%
TOTAL, FEDERAL REVENUE			0.00	45,149,591.08	45,149,591.08	0.00	60,299,348.00	60,299,348.00	33.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		30,816,092.00	30,816,092.00		31,022,984.00	31,022,984.00	0.7%
Prior Years	6500	8319		84,850.00	84,850.00		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	1,013,233.84	1,013,233.84	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,562,493.00	0.00	1,562,493.00	1,610,198.00	0.00	1,610,198.00	3.1%
Lottery - Unrestricted and Instructional Materials		8560	7,056,313.85	3,675,166.29	10,731,480.14	5,610,951.00	2,282,421.00	7,893,372.00	-26.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		6,272,347.64	6,272,347.64		5,477,774.00	5,477,774.00	-12.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,494,622.08	2,494,622.08		1,495,000.00	1,495,000.00	-40.1%
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	4,241,195.30	38,719,250.98	42,960,446.28	3,191,089.00	70,969,610.00	74,160,699.00	72.6%
TOTAL, OTHER STATE REVENUE			12,860,002.15	83,075,562.83	95,935,564.98	10,412,238.00	111,247,789.00	121,660,027.00	26.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	90,108.07	0.00	90,108.07	40,000.00	0.00	40,000.00	-55.6%
Interest		8660	13,926,763.83	98,248.96	14,025,012.79	5,000,000.00	0.00	5,000,000.00	-64.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,908,143.00	0.00	4,908,143.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	4,500.00	4,500.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	31,265.00	0.00	31,265.00	36,000.00	0.00	36,000.00	15.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,745,057.59	6,895,585.33	10,640,642.92	1,003,669.00	5,010,405.00	6,014,074.00	-43.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,701,337.49	7,098,334.29	29,799,671.78	6,079,669.00	5,010,405.00	11,090,074.00	-62.8%
TOTAL, REVENUES			534,642,582.80	135,323,488.20	669,966,071.00	506,840,639.00	176,557,542.00	683,398,181.00	2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	159,906,444.78	37,839,385.71	197,745,830.49	169,740,903.00	43,732,174.00	213,473,077.00	8.0%
Certificated Pupil Support Salaries		1200	12,159,741.59	2,277,109.80	14,436,851.39	13,555,536.00	1,938,155.00	15,493,691.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	20,045,415.54	1,712,108.92	21,757,524.46	21,702,580.00	1,716,798.00	23,419,378.00	7.6%
Other Certificated Salaries		1900	5,293,360.03	5,115,174.31	10,408,534.34	9,507,919.00	4,303,322.00	13,811,241.00	32.7%
TOTAL, CERTIFICATED SALARIES			197,404,961.94	46,943,778.74	244,348,740.68	214,506,938.00	51,690,449.00	266,197,387.00	8.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,752,563.98	12,510,124.38	17,262,688.36	5,410,727.00	13,722,154.00	19,132,881.00	10.8%
Classified Support Salaries		2200	24,788,650.73	9,250,409.30	34,039,060.03	28,024,870.00	7,723,296.00	35,748,166.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	4,795,798.37	1,073,806.49	5,869,604.86	5,111,078.00	1,223,392.00	6,334,470.00	7.9%
Clerical, Technical and Office Salaries		2400	19,710,248.67	1,308,201.96	21,018,450.63	21,616,529.00	1,467,739.00	23,084,268.00	9.8%
Other Classified Salaries		2900	6,353,358.95	644,861.75	6,998,220.70	7,156,633.00	538,950.00	7,695,583.00	10.0%
TOTAL, CLASSIFIED SALARIES			60,400,620.70	24,787,403.88	85,188,024.58	67,319,837.00	24,675,531.00	91,995,368.00	8.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	36,659,417.66	31,467,539.39	68,126,957.05	39,780,717.00	34,021,974.00	73,802,691.00	8.3%
PERS		3201-3202	15,088,798.91	6,503,271.32	21,592,070.23	16,980,615.00	7,027,590.00	24,008,205.00	11.2%
OASDI/Medicare/Alternative		3301-3302	7,425,498.31	2,623,834.85	10,049,333.16	8,392,570.00	2,691,368.00	11,083,938.00	10.3%
Health and Welfare Benefits		3401-3402	49,190,176.17	16,282,463.94	65,472,640.11	53,936,339.00	17,428,130.00	71,364,469.00	9.0%
Unemployment Insurance		3501-3502	92,059.13	35,651.80	127,710.93	144,984.00	38,724.00	183,708.00	43.8%
Workers' Compensation		3601-3602	3,091,354.98	859,786.25	3,951,141.23	3,477,334.00	916,206.00	4,393,540.00	11.2%
OPEB, Allocated		3701-3702	14,317,721.18	0.00	14,317,721.18	16,023,165.00	0.00	16,023,165.00	11.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			125,865,026.34	57,772,547.55	183,637,573.89	138,735,724.00	62,123,992.00	200,859,716.00	9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,734,620.04	3,059,003.98	5,793,624.02	318,838.00	3,013,250.00	3,332,088.00	-42.5%
Books and Other Reference Materials		4200	258,118.67	497,134.04	755,252.71	262,013.00	524,259.00	786,272.00	4.1%
Materials and Supplies		4300	6,157,310.56	5,417,674.52	11,574,985.08	7,864,743.00	7,308,370.00	15,173,113.00	31.1%
Noncapitalized Equipment		4400	8,859,004.57	3,713,675.40	12,572,679.97	9,022,332.00	2,001,990.00	11,024,322.00	-12.3%
Food		4700	0.00	91,863.04	91,863.04	0.00	275,000.00	275,000.00	199.4%
TOTAL, BOOKS AND SUPPLIES			18,009,053.84	12,779,350.98	30,788,404.82	17,467,926.00	13,122,869.00	30,590,795.00	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Subagreements for Services		5100	5,010,285.66	16,874,954.07	21,885,239.73	4,082,500.00	15,771,146.00	19,853,646.00	-9.3%
Travel and Conferences		5200	857,535.16	1,205,307.47	2,062,842.63	1,103,079.00	1,243,157.00	2,346,236.00	13.7%
Dues and Memberships		5300	174,215.00	44,892.10	219,107.10	181,886.00	25,680.00	207,566.00	-5.3%
Insurance		5400 - 5450	3,543,944.30	0.00	3,543,944.30	3,519,500.00	0.00	3,519,500.00	-0.7%
Operations and Housekeeping Services		5500	12,664,321.73	165,653.20	12,829,974.93	12,156,713.00	200,000.00	12,356,713.00	-3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,343,110.98	3,451,807.65	5,794,918.63	2,188,855.00	3,754,125.00	5,942,980.00	2.6%
Transfers of Direct Costs		5710	(506,234.57)	506,234.57	0.00	(401,423.00)	401,423.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(421,617.03)	271,625.56	(149,991.47)	(232,339.00)	58,200.00	(174,139.00)	16.1%
Professional/Consulting Services and Operating Expenditures		5800	13,913,314.17	28,845,798.37	42,759,112.54	20,639,362.00	31,005,413.00	51,644,775.00	20.8%
Communications		5900	743,199.85	59,903.69	803,103.54	848,601.00	1,260.00	849,861.00	5.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,322,075.25	51,426,176.68	89,748,251.93	44,086,734.00	52,460,404.00	96,547,138.00	7.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	12,105.50	1,365,893.77	1,377,999.27	53,652.00	1,465,815.00	1,519,467.00	10.3%
Buildings and Improvements of Buildings		6200	222,109.36	2,521,368.42	2,743,477.78	8,165,558.00	4,872,113.00	13,037,671.00	375.2%
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	655,772.45	3,978,819.70	4,634,592.15	525,521.00	31,442,395.00	31,967,916.00	589.8%
Equipment Replacement		6500	119,077.97	2,828,874.09	2,947,952.06	109,771.00	1,366,228.00	1,475,999.00	-49.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,009,065.28	10,694,955.98	11,704,021.26	8,854,502.00	39,146,551.00	48,001,053.00	310.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	19,764.00	0.00	19,764.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	231,738.00	0.00	231,738.00	309,511.00	0.00	309,511.00	33.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			251,502.00	0.00	251,502.00	309,511.00	0.00	309,511.00	23.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,835,075.35)	3,835,075.35	0.00	(4,077,259.00)	4,077,259.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(913,516.37)	0.00	(913,516.37)	(1,134,101.00)	0.00	(1,134,101.00)	24.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,748,591.72)	3,835,075.35	(913,516.37)	(5,211,360.00)	4,077,259.00	(1,134,101.00)	24.1%
TOTAL, EXPENDITURES			436,513,713.63	208,239,289.16	644,753,002.79	486,069,812.00	247,297,055.00	733,366,867.00	13.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	146,656.00	0.00	146,656.00	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	131.00	0.00	131.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131.00	0.00	131.00	146,656.00	0.00	146,656.00	111,851.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(61,443,328.65)	61,443,328.65	0.00	(74,122,907.00)	74,122,907.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(61,443,328.65)	61,443,328.65	0.00	(74,122,907.00)	74,122,907.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(61,443,459.65)	61,443,328.65	(131.00)	(74,269,563.00)	74,122,907.00	(146,656.00)	111,851.1%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	499,081,243.16	0.00	499,081,243.16	490,348,732.00	0.00	490,348,732.00	-1.7%
2) Federal Revenue		8100-8299	0.00	45,149,591.08	45,149,591.08	0.00	60,299,348.00	60,299,348.00	33.6%
3) Other State Revenue		8300-8599	12,860,002.15	83,075,562.83	95,935,564.98	10,412,238.00	111,247,789.00	121,660,027.00	26.8%
4) Other Local Revenue		8600-8799	22,701,337.49	7,098,334.29	29,799,671.78	6,079,669.00	5,010,405.00	11,090,074.00	-62.8%
5) TOTAL, REVENUES			534,642,582.80	135,323,488.20	669,966,071.00	506,840,639.00	176,557,542.00	683,398,181.00	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		268,399,316.42	141,639,028.90	410,038,345.32	284,266,413.00	150,984,033.00	435,250,446.00	6.1%
2) Instruction - Related Services	2000-2999		61,449,085.88	17,601,002.39	79,050,088.27	71,858,565.00	18,699,318.00	90,557,883.00	14.6%
3) Pupil Services	3000-3999		38,911,941.12	11,185,920.68	50,097,861.80	44,499,020.00	9,967,735.00	54,466,755.00	8.7%
4) Ancillary Services	4000-4999		118,138.41	1,365.00	119,503.41	43,880.00	1,365.00	45,245.00	-62.1%
5) Community Services	5000-5999		30,396.81	0.00	30,396.81	22,450.00	0.00	22,450.00	-26.1%
6) Enterprise	6000-6999		23,758.44	0.00	23,758.44	27,198.00	0.00	27,198.00	14.5%
7) General Administration	7000-7999		23,448,213.53	5,969,272.45	29,417,485.98	27,041,629.00	7,312,008.00	34,353,637.00	16.8%
8) Plant Services	8000-8999		43,881,361.02	31,842,699.74	75,724,060.76	58,001,146.00	60,332,596.00	118,333,742.00	56.3%
9) Other Outgo	9000-9999	Except 7600-7699	251,502.00	0.00	251,502.00	309,511.00	0.00	309,511.00	23.1%
10) TOTAL, EXPENDITURES			436,513,713.63	208,239,289.16	644,753,002.79	486,069,812.00	247,297,055.00	733,366,867.00	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			98,128,869.17	(72,915,800.96)	25,213,068.21	20,770,827.00	(70,739,513.00)	(49,968,686.00)	-298.2%
D. OTHER FINANCING SOURCES/USES									
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	131.00	0.00	131.00	146,656.00	0.00	146,656.00	111,851.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(61,443,328.65)	61,443,328.65	0.00	(74,122,907.00)	74,122,907.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(61,443,459.65)	61,443,328.65	(131.00)	(74,269,563.00)	74,122,907.00	(146,656.00)	111,851.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,685,409.52	(11,472,472.31)	25,212,937.21	(53,498,736.00)	3,383,394.00	(50,115,342.00)	-298.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	172,297,442.23	154,157,970.35	326,455,412.58	205,838,097.75	142,685,498.04	348,523,595.79	6.8%
b) Audit Adjustments		9793	(3,144,754.00)	0.00	(3,144,754.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			169,152,688.23	154,157,970.35	323,310,658.58	205,838,097.75	142,685,498.04	348,523,595.79	7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,152,688.23	154,157,970.35	323,310,658.58	205,838,097.75	142,685,498.04	348,523,595.79	7.8%
2) Ending Balance, June 30 (E + F1e)			205,838,097.75	142,685,498.04	348,523,595.79	152,339,361.75	146,068,892.04	298,408,253.79	-14.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	300,342.44	0.00	300,342.44	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	1,957,755.13	0.00	1,957,755.13	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	142,928,138.04	142,928,138.04	0.00	146,325,010.64	146,325,010.64	2.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	177,589,874.85	0.00	177,589,874.85	122,424,917.55	0.00	122,424,917.55	-31.1%
AB218 Actuarial Projections	0000	9760	*225,000.00*		*225,000.00*			*0.00*	
Construction of new middle school #46 (grades 6-8)	0000	9760	*33,800,000.00*		*33,800,000.00*			*0.00*	
Acquistion & Construction of new school #47 (grades TK-5)	0000	9760	*90,000,000.00*		*90,000,000.00*			*0.00*	
Network and Technology Infrastructure	0000	9760	*20,000,000.00*		*20,000,000.00*			*0.00*	
Reserve for Loss of future funding/operational costs	0000	9760	*33,564,874.85*		*33,564,874.85*			*0.00*	
AB218 Actuarial Projections	0000	9760			*0.00*	*225,000.00*		*225,000.00*	
Construction of new school #46 (Grades 6-8)	0000	9760			*0.00*	*25,800,000.00*		*25,800,000.00*	
Acquisition & Construction of new school #47 (Grades TK-5)	0000	9760			*0.00*	*90,000,000.00*		*90,000,000.00*	
Reserve for Loss of future funding/ operational costs	0000	9760			*0.00*	*6,399,917.55*		*6,399,917.55*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	25,790,125.33	0.00	25,790,125.33	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	(242,640.00)	(242,640.00)	29,914,444.20	(256,118.60)	29,658,325.60	-12,323.2%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	35,284,964.63	61,604,518.63
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,042,821.76	992,821.76
6010	After School Education and Safety (ASES)	1.00	1.00
6211	Literacy Coaches and Reading Specialists Grant Program	643,473.95	643,473.95
6266	Educator Effectiveness, FY 2021-22	7,012,692.62	5,466,379.62
6300	Lottery: Instructional Materials	4,989,825.91	4,272,246.91
6318	Antibias Education Grant	178,255.40	0.00
6331	CA Community Schools Partnership Act - Planning Grant	167,961.50	167,961.50
6547	Special Education Early Intervention Preschool Grant	4,415,650.34	5,741,044.34
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,703,602.02	9,149,950.02
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,040,513.00	6,008,798.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,770,813.51	801,427.51
7033	Child Nutrition: School Food Best Practices Apportionment	858,386.84	386.84
7311	Classified School Employee Professional Development Block Grant	200,986.79	169,676.79
7339	Dual Enrollment Opportunities	605,394.38	605,394.38
7399	LCFF Equity Multiplier	922,087.00	922,087.00
7412	A-G Access/Success Grant	2,752,194.00	2,752,194.00
7413	A-G Learning Loss Mitigation Grant	1,031,786.00	1,031,786.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.07	.07
7435	Learning Recovery Emergency Block Grant	47,395,470.40	33,499,315.40
7810	Other Restricted State	309,609.00	309,609.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,969,722.05	1,307,611.05
9010	Other Restricted Local	8,631,925.87	10,878,326.87
Total, Restricted Balance		142,928,138.04	146,325,010.64

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,322,868.96	0.00	-100.0%
5) TOTAL, REVENUES			4,322,868.96	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,049,137.59	0.00	-100.0%
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			4,049,137.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,731.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			273,731.37	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,151,062.18	2,424,793.55	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,151,062.18	2,424,793.55	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,151,062.18	2,424,793.55	12.7%
2) Ending Balance, June 30 (E + F1e)			2,424,793.55	2,424,793.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,500.10	0.00	-100.0%
Stores		9712	149,220.60	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	2,255,072.85	2,424,793.55	7.5%
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%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,255,072.85		
c) in Revolving Cash Account		9130	20,500.10		
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	149,220.60		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,424,793.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,424,793.55		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,322,868.96	0.00	-100.0%
TOTAL, REVENUES			4,322,868.96	0.00	-100.0%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,049,137.59	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,049,137.59	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,049,137.59	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,322,868.96	0.00	-100.0%
5) TOTAL, REVENUES			4,322,868.96	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		4,049,137.59	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		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			4,049,137.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,731.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			273,731.37	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,151,062.18	2,424,793.55	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,151,062.18	2,424,793.55	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,151,062.18	2,424,793.55	12.7%
2) Ending Balance, June 30 (E + F1e)			2,424,793.55	2,424,793.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,500.10	0.00	-100.0%
Stores		9712	149,220.60	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	2,255,072.85	2,424,793.55	7.5%
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%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	2,255,072.85	2,424,793.55
Total, Restricted Balance		2,255,072.85	2,424,793.55

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	873,557.41	472,127.00	-46.0%
3) Other State Revenue		8300-8599	241,432.00	128,077.00	-47.0%
4) Other Local Revenue		8600-8799	2,571,592.09	1,502,000.00	-41.6%
5) TOTAL, REVENUES			3,686,581.50	2,102,204.00	-43.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,339,147.24	685,527.00	-48.8%
2) Classified Salaries		2000-2999	531,934.44	397,198.00	-25.3%
3) Employee Benefits		3000-3999	689,049.61	457,596.00	-33.6%
4) Books and Supplies		4000-4999	358,172.64	495,921.00	38.5%
5) Services and Other Operating Expenditures		5000-5999	197,991.13	269,721.00	36.2%
6) Capital Outlay		6000-6999	172,023.81	7,750.00	-95.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	71,399.83	68,298.00	-4.3%
9) TOTAL, EXPENDITURES			3,359,718.70	2,382,011.00	-29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			326,862.80	(279,807.00)	-185.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			326,862.80	(279,807.00)	-185.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,333.27	1,239,196.07	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			912,333.27	1,239,196.07	35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			912,333.27	1,239,196.07	35.8%
2) Ending Balance, June 30 (E + F1e)			1,239,196.07	959,389.07	-22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,202,499.19	922,692.19	-23.3%
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	36,696.88	36,696.88	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,139,796.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,968.00)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	468,400.24		
4) Due from Grantor Government		9290	418,314.94		
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			2,017,543.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	541,234.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	237,113.44		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			778,347.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,239,196.07		
LCFF SOURCES					
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%
FEDERAL REVENUE					
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	30,592.41	47,127.00	54.0%
All Other Federal Revenue	All Other	8290	842,965.00	425,000.00	-49.6%
TOTAL, FEDERAL REVENUE			873,557.41	472,127.00	-46.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	241,432.00	128,077.00	-47.0%
TOTAL, OTHER STATE REVENUE			241,432.00	128,077.00	-47.0%
OTHER LOCAL REVENUE					
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	25,739.84	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,108.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	5,882.25	2,000.00	-66.0%
Interagency Services		8677	2,532,862.00	1,500,000.00	-40.8%
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			2,571,592.09	1,502,000.00	-41.6%
TOTAL, REVENUES			3,686,581.50	2,102,204.00	-43.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,050,449.73	381,445.00	-63.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	4,181.43	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	284,516.08	304,082.00	6.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,339,147.24	685,527.00	-48.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	63,989.50	30,000.00	-53.1%
Classified Support Salaries		2200	38,315.05	31,956.00	-16.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	429,629.89	335,242.00	-22.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			531,934.44	397,198.00	-25.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	332,596.76	130,936.00	-60.6%
PERS		3201-3202	104,741.25	101,914.00	-2.7%
OASDI/Medicare/Alternative		3301-3302	60,166.74	39,592.00	-34.2%
Health and Welfare Benefits		3401-3402	168,159.12	171,620.00	2.1%
Unemployment Insurance		3501-3502	932.65	542.00	-41.9%
Workers' Compensation		3601-3602	22,453.09	12,992.00	-42.1%
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			689,049.61	457,596.00	-33.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	197,243.10	104,799.00	-46.9%
Books and Other Reference Materials		4200	7,858.10	17,813.00	126.7%
Materials and Supplies		4300	55,092.87	315,978.00	473.5%
Noncapitalized Equipment		4400	97,978.57	57,331.00	-41.5%
TOTAL, BOOKS AND SUPPLIES			358,172.64	495,921.00	38.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,259.95	17,881.00	17.2%
Dues and Memberships		5300	666.67	0.00	-100.0%
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	995.00	5,000.00	402.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,595.39	60,518.00	17.3%
Professional/Consulting Services and Operating Expenditures		5800	129,474.12	181,322.00	40.0%
Communications		5900	0.00	5,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,991.13	269,721.00	36.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	172,023.81	0.00	-100.0%
Equipment		6400	0.00	7,750.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			172,023.81	7,750.00	-95.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	2023-24 Unaudited Actuals	2024-25 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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	71,399.83	68,298.00	-4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			71,399.83	68,298.00	-4.3%
TOTAL, EXPENDITURES			3,359,718.70	2,382,011.00	-29.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	873,557.41	472,127.00	-46.0%
3) Other State Revenue		8300-8599	241,432.00	128,077.00	-47.0%
4) Other Local Revenue		8600-8799	2,571,592.09	1,502,000.00	-41.6%
5) TOTAL, REVENUES			3,686,581.50	2,102,204.00	-43.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,792,921.51	1,228,452.00	-31.5%
2) Instruction - Related Services	2000-2999		1,255,984.85	1,020,954.00	-18.7%
3) Pupil Services	3000-3999		4,896.79	0.00	-100.0%
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		71,399.83	68,298.00	-4.3%
8) Plant Services	8000-8999		234,515.72	64,307.00	-72.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,359,718.70	2,382,011.00	-29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			326,862.80	(279,807.00)	-185.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			326,862.80	(279,807.00)	-185.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,333.27	1,239,196.07	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			912,333.27	1,239,196.07	35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			912,333.27	1,239,196.07	35.8%
2) Ending Balance, June 30 (E + F1e)			1,239,196.07	959,389.07	-22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,202,499.19	922,692.19	-23.3%
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	36,696.88	36,696.88	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	2023-24 Unaudited Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	150,722.13	150,722.13
6391	Adult Education Program	1,051,777.06	771,970.06
Total, Restricted Balance		1,202,499.19	922,692.19

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	628,663.86	594,168.00	-5.5%
3) Other State Revenue		8300-8599	12,454,622.12	9,860,517.00	-20.8%
4) Other Local Revenue		8600-8799	965,892.08	1,133,850.00	17.4%
5) TOTAL, REVENUES			14,049,178.06	11,588,535.00	-17.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,576,416.56	3,680,465.00	2.9%
2) Classified Salaries		2000-2999	2,619,054.96	3,282,742.00	25.3%
3) Employee Benefits		3000-3999	3,079,634.32	3,272,100.00	6.2%
4) Books and Supplies		4000-4999	610,358.07	588,218.00	-3.6%
5) Services and Other Operating Expenditures		5000-5999	221,317.33	310,721.00	40.4%
6) Capital Outlay		6000-6999	0.00	1,900,000.00	New
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	327,725.11	400,991.00	22.4%
9) TOTAL, EXPENDITURES			10,434,506.35	13,435,237.00	28.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,614,671.71	(1,846,702.00)	-151.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	146,656.00	New
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	146,656.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,614,671.71	(1,700,046.00)	-147.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,298,520.90	5,913,192.61	157.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,298,520.90	5,913,192.61	157.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,298,520.90	5,913,192.61	157.3%
2) Ending Balance, June 30 (E + F1e)			5,913,192.61	4,213,146.61	-28.8%
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	5,583,513.00	3,854,632.00	-31.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
	0000	9760			
d) Assigned					
Other Assignments		9780	329,679.61	358,514.61	8.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,448,303.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(66,475.00)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	80,745.33		
4) Due from Grantor Government		9290	527,108.69		
5) Due from Other Funds		9310	.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,989,683.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	592,750.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,390,638.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,093,102.23		
6) TOTAL, LIABILITIES			3,076,490.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,913,192.61		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	407,263.11	416,909.00	2.4%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	221,400.75	177,259.00	-19.9%
TOTAL, FEDERAL REVENUE			628,663.86	594,168.00	-5.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,614,419.00	9,760,368.00	13.3%
All Other State Revenue	All Other	8590	3,840,203.12	100,149.00	-97.4%
TOTAL, OTHER STATE REVENUE			12,454,622.12	9,860,517.00	-20.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	221,561.68	128,154.00	-42.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	29,139.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	701,215.63	1,005,696.00	43.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,975.77	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			965,892.08	1,133,850.00	17.4%
TOTAL, REVENUES			14,049,178.06	11,588,535.00	-17.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,449,906.46	2,506,597.00	2.3%
Certificated Pupil Support Salaries		1200	203,590.69	217,772.00	7.0%
Certificated Supervisors' and Administrators' Salaries		1300	524,386.92	550,116.00	4.9%
Other Certificated Salaries		1900	398,532.49	405,980.00	1.9%
TOTAL, CERTIFICATED SALARIES			3,576,416.56	3,680,465.00	2.9%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Instructional Salaries		2100	1,302,164.32	1,897,989.00	45.8%
Classified Support Salaries		2200	139,310.41	149,012.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	376,663.05	415,319.00	10.3%
Other Classified Salaries		2900	800,917.18	820,422.00	2.4%
TOTAL, CLASSIFIED SALARIES			2,619,054.96	3,282,742.00	25.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	875,781.83	617,651.00	-29.5%
PERS		3201-3202	664,838.14	905,505.00	36.2%
OASDI/Medicare/Alternative		3301-3302	267,294.27	322,206.00	20.5%
Health and Welfare Benefits		3401-3402	1,194,511.13	1,339,696.00	12.2%
Unemployment Insurance		3501-3502	2,926.47	3,482.00	19.0%
Workers' Compensation		3601-3602	74,282.48	83,560.00	12.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,079,634.32	3,272,100.00	6.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	136,235.68	115,768.00	-15.0%
Materials and Supplies		4300	372,214.89	388,105.00	4.3%
Noncapitalized Equipment		4400	101,907.50	84,345.00	-17.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			610,358.07	588,218.00	-3.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,329.36	51,304.00	152.4%
Dues and Memberships		5300	625.00	1,050.00	68.0%
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	538.75	647.00	20.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	53,881.59	59,633.00	10.7%
Professional/Consulting Services and Operating Expenditures		5800	145,127.79	196,487.00	35.4%
Communications		5900	814.84	1,600.00	96.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			221,317.33	310,721.00	40.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,900,000.00	New
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	1,900,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	327,725.11	400,991.00	22.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			327,725.11	400,991.00	22.4%
TOTAL, EXPENDITURES			10,434,506.35	13,435,237.00	28.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	146,656.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	146,656.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
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)			0.00	146,656.00	New

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	628,663.86	594,168.00	-5.5%
3) Other State Revenue		8300-8599	12,454,622.12	9,860,517.00	-20.8%
4) Other Local Revenue		8600-8799	965,892.08	1,133,850.00	17.4%
5) TOTAL, REVENUES			14,049,178.06	11,588,535.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,269,169.51	8,083,317.00	11.2%
2) Instruction - Related Services	2000-2999		2,284,137.54	2,454,723.00	7.5%
3) Pupil Services	3000-3999		553,474.19	596,206.00	7.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		327,725.11	400,991.00	22.4%
8) Plant Services	8000-8999		0.00	1,900,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,434,506.35	13,435,237.00	28.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,614,671.71	(1,846,702.00)	-151.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	146,656.00	New
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	146,656.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,614,671.71	(1,700,046.00)	-147.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,298,520.90	5,913,192.61	157.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,298,520.90	5,913,192.61	157.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,298,520.90	5,913,192.61	157.3%
2) Ending Balance, June 30 (E + F1e)			5,913,192.61	4,213,146.61	-28.8%
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	5,583,513.00	3,854,632.00	-31.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
	0000	9760			
d) Assigned					
Other Assignments (by Resource/Object)		9780	329,679.61	358,514.61	8.7%
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	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	32,702.00	32,702.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	220,244.00	220,244.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	17,914.00	17,914.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	13,129.00	13,129.00
6130	Early Education: Center-Based Reserve Account	1,783,755.00	1,783,755.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	28,881.00	0.00
7810	Other Restricted State	3,486,888.00	1,786,888.00
Total, Restricted Balance		5,583,513.00	3,854,632.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,267,807.49	20,896,997.00	-6.2%
3) Other State Revenue		8300-8599	11,167,983.15	10,998,113.00	-1.5%
4) Other Local Revenue		8600-8799	1,691,601.21	1,381,500.00	-18.3%
5) TOTAL, REVENUES			35,127,391.85	33,276,610.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,130,540.73	10,672,229.00	16.9%
3) Employee Benefits		3000-3999	5,199,179.38	6,011,570.00	15.6%
4) Books and Supplies		4000-4999	12,554,712.04	12,804,024.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	121,382.23	608,088.00	401.0%
6) Capital Outlay		6000-6999	273,431.86	6,932,410.00	2,435.3%
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	514,391.43	664,812.00	29.2%
9) TOTAL, EXPENDITURES			27,793,637.67	37,693,133.00	35.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,333,754.18	(4,416,523.00)	-160.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	131.00	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			131.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,333,885.18	(4,416,523.00)	-160.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,169,751.97	37,503,637.15	24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,169,751.97	37,503,637.15	24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,169,751.97	37,503,637.15	24.3%
2) Ending Balance, June 30 (E + F1e)			37,503,637.15	33,087,114.15	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,900.79	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	36,880,614.36	32,520,992.15	-11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	566,122.00	566,122.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,562,187.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(264,081.00)		
b) in Banks		9120	9,142.32		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	7,386,807.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	224,032.07		
6) Stores		9320	56,900.79		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			40,974,989.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,024,990.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,446,361.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,471,352.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			37,503,637.15		
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,548,257.39	19,205,230.00	-6.5%
Donated Food Commodities		8221	1,719,550.10	1,691,767.00	-1.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,267,807.49	20,896,997.00	-6.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	11,167,983.15	10,998,113.00	-1.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,167,983.15	10,998,113.00	-1.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	17,331.05	30,000.00	73.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,177,295.83	1,188,000.00	0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	302,041.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	194,933.33	163,500.00	-16.1%
TOTAL, OTHER LOCAL REVENUE			1,691,601.21	1,381,500.00	-18.3%
TOTAL, REVENUES			35,127,391.85	33,276,610.00	-5.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,677,242.30	9,006,265.00	17.3%
Classified Supervisors' and Administrators' Salaries		2300	911,880.86	996,631.00	9.3%
Clerical, Technical and Office Salaries		2400	541,417.57	669,333.00	23.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,130,540.73	10,672,229.00	16.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,293,396.70	2,749,513.00	19.9%
OASDI/Medicare/Alternative		3301-3302	678,190.62	799,363.00	17.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	2,113,894.68	2,329,291.00	10.2%
Unemployment Insurance		3501-3502	4,274.03	5,336.00	24.8%
Workers' Compensation		3601-3602	109,423.35	128,067.00	17.0%
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			5,199,179.38	6,011,570.00	15.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	500.00	New
Materials and Supplies		4300	724,285.47	867,545.00	19.8%
Noncapitalized Equipment		4400	179,622.62	205,070.00	14.2%
Food		4700	11,650,803.95	11,730,909.00	0.7%
TOTAL, BOOKS AND SUPPLIES			12,554,712.04	12,804,024.00	2.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,857.44	58,000.00	488.4%
Dues and Memberships		5300	9,481.77	20,000.00	110.9%
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	91,651.86	175,000.00	90.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(290,216.06)	(66,012.00)	-77.3%
Professional/Consulting Services and Operating Expenditures		5800	292,462.50	411,100.00	40.6%
Communications		5900	8,144.72	10,000.00	22.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,382.23	608,088.00	401.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	73,694.76	2,513,000.00	3,310.0%
Equipment		6400	111,181.35	652,000.00	486.4%
Equipment Replacement		6500	88,555.75	3,767,410.00	4,154.3%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			273,431.86	6,932,410.00	2,435.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	514,391.43	664,812.00	29.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			514,391.43	664,812.00	29.2%
TOTAL, EXPENDITURES			27,793,637.67	37,693,133.00	35.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	131.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			131.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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)			131.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,267,807.49	20,896,997.00	-6.2%
3) Other State Revenue		8300-8599	11,167,983.15	10,998,113.00	-1.5%
4) Other Local Revenue		8600-8799	1,691,601.21	1,381,500.00	-18.3%
5) TOTAL, REVENUES			35,127,391.85	33,276,610.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		27,004,382.29	30,095,911.00	11.4%
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		514,391.43	664,812.00	29.2%
8) Plant Services	8000-8999		274,863.95	6,932,410.00	2,422.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,793,637.67	37,693,133.00	35.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,333,754.18	(4,416,523.00)	-160.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	131.00	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			131.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,333,885.18	(4,416,523.00)	-160.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,169,751.97	37,503,637.15	24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,169,751.97	37,503,637.15	24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,169,751.97	37,503,637.15	24.3%
2) Ending Balance, June 30 (E + F1e)			37,503,637.15	33,087,114.15	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,900.79	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	36,880,614.36	32,520,992.15	-11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	566,122.00	566,122.00	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	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	31,796,200.14	27,995,092.93
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	3,834,714.00	3,411,175.00
5330	Child Nutrition: Summer Food Service Program Operations	281,936.29	146,960.29
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	967,763.93	967,763.93
Total, Restricted Balance		36,880,614.36	32,520,992.15

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	674,964.59	100,000.00	-85.2%
5) TOTAL, REVENUES			674,964.59	100,000.00	-85.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			674,964.59	100,000.00	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			674,964.59	100,000.00	-85.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,816,845.48	13,491,810.07	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,816,845.48	13,491,810.07	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,816,845.48	13,491,810.07	5.3%
2) Ending Balance, June 30 (E + F1e)			13,491,810.07	13,591,810.07	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	13,491,810.07	13,591,810.07	0.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,464,706.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(105,946.00)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	133,049.57		
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			13,491,810.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			13,491,810.07		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	513,322.59	100,000.00	-80.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	161,642.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			674,964.59	100,000.00	-85.2%
TOTAL, REVENUES			674,964.59	100,000.00	-85.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	674,964.59	100,000.00	-85.2%
5) TOTAL, REVENUES			674,964.59	100,000.00	-85.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			674,964.59	100,000.00	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			674,964.59	100,000.00	-85.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,816,845.48	13,491,810.07	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,816,845.48	13,491,810.07	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,816,845.48	13,491,810.07	5.3%
2) Ending Balance, June 30 (E + F1e)			13,491,810.07	13,591,810.07	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	13,491,810.07	13,591,810.07	0.7%
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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,970,915.44	2,200,000.00	-25.9%
5) TOTAL, REVENUES			2,970,915.44	2,200,000.00	-25.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	65,540.88	17,307.00	-73.6%
5) Services and Other Operating Expenditures		5000-5999	118,961.60	56,956.00	-52.1%
6) Capital Outlay		6000-6999	14,233,261.37	7,084,019.00	-50.2%
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			14,417,763.85	7,158,282.00	-50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,446,848.41)	(4,958,282.00)	-56.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,446,848.41)	(4,958,282.00)	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,359,983.50	43,542,820.09	-21.3%
b) Audit Adjustments		9793	(370,315.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,989,668.50	43,542,820.09	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,989,668.50	43,542,820.09	-20.8%
2) Ending Balance, June 30 (E + F1e)			43,542,820.09	38,584,538.09	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	43,542,820.09	38,584,538.09	-11.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,133,517.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(355,129.00)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	481,888.56		
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			45,260,276.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,717,456.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,717,456.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			43,542,820.09		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,097,135.44	2,200,000.00	4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	873,780.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,970,915.44	2,200,000.00	-25.9%
TOTAL, REVENUES			2,970,915.44	2,200,000.00	-25.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,807.24	8,107.00	-48.7%
Noncapitalized Equipment		4400	49,733.64	9,200.00	-81.5%
TOTAL, BOOKS AND SUPPLIES			65,540.88	17,307.00	-73.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,174.00	5,174.00	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	113,787.60	51,782.00	-54.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,961.60	56,956.00	-52.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	129,417.96	129,418.00	0.0%
Buildings and Improvements of Buildings		6200	14,103,843.41	6,954,601.00	-50.7%
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			14,233,261.37	7,084,019.00	-50.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			14,417,763.85	7,158,282.00	-50.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,970,915.44	2,200,000.00	-25.9%
5) TOTAL, REVENUES			2,970,915.44	2,200,000.00	-25.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		14,408,763.85	7,144,782.00	-50.4%
9) Other Outgo	9000-9999	Except 7600-7699	9,000.00	13,500.00	50.0%
10) TOTAL, EXPENDITURES			14,417,763.85	7,158,282.00	-50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(11,446,848.41)	(4,958,282.00)	-56.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,446,848.41)	(4,958,282.00)	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,359,983.50	43,542,820.09	-21.3%
b) Audit Adjustments		9793	(370,315.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,989,668.50	43,542,820.09	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,989,668.50	43,542,820.09	-20.8%
2) Ending Balance, June 30 (E + F1e)			43,542,820.09	38,584,538.09	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	43,542,820.09	38,584,538.09	-11.4%
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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,387,413.72	5,000,000.00	-62.7%
5) TOTAL, REVENUES			13,387,413.72	5,000,000.00	-62.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,449.76	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	861,059.91	632,819.00	-26.5%
6) Capital Outlay		6000-6999	5,275,605.27	23,321,000.00	342.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,144,114.94	23,953,819.00	289.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,243,298.78	(18,953,819.00)	-361.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,243,298.78	(18,953,819.00)	-361.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,263,419.39	65,506,718.17	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,263,419.39	65,506,718.17	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,263,419.39	65,506,718.17	12.4%
2) Ending Balance, June 30 (E + F1e)			65,506,718.17	46,552,899.17	-28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	65,506,718.17	46,552,899.17	-28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	67,995,642.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(535,017.00)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	826,932.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,135.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			68,299,692.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,483,520.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	309,454.34		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,792,974.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			65,506,718.17		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,417,021.09	1,000,000.00	-58.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	655,248.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	10,315,144.63	4,000,000.00	-61.2%
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			13,387,413.72	5,000,000.00	-62.7%
TOTAL, REVENUES			13,387,413.72	5,000,000.00	-62.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,787.64	0.00	-100.0%
Noncapitalized Equipment		4400	4,662.12	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,449.76	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	179,811.75	182,419.00	1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	334,730.55	120,000.00	-64.2%
Professional/Consulting Services and Operating Expenditures		5800	346,517.61	330,400.00	-4.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			861,059.91	632,819.00	-26.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,285,774.81	2,020,000.00	-38.5%
Buildings and Improvements of Buildings		6200	1,989,830.46	21,301,000.00	970.5%
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			5,275,605.27	23,321,000.00	342.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,144,114.94	23,953,819.00	289.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,387,413.72	5,000,000.00	-62.7%
5) TOTAL, REVENUES			13,387,413.72	5,000,000.00	-62.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,144,114.94	23,953,819.00	289.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,144,114.94	23,953,819.00	289.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			7,243,298.78	(18,953,819.00)	-361.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,243,298.78	(18,953,819.00)	-361.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,263,419.39	65,506,718.17	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,263,419.39	65,506,718.17	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,263,419.39	65,506,718.17	12.4%
2) Ending Balance, June 30 (E + F1e)			65,506,718.17	46,552,899.17	-28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	65,506,718.17	46,552,899.17	-28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	65,506,718.17	46,552,899.17
Total, Restricted Balance		65,506,718.17	46,552,899.17

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	149,086.54	104,772.00	-29.7%
5) TOTAL, REVENUES			149,086.54	104,772.00	-29.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	234.00	234.00	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			234.00	234.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			148,852.54	104,538.00	-29.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148,852.54	104,538.00	-29.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,832,419.81	2,981,272.35	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,832,419.81	2,981,272.35	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,832,419.81	2,981,272.35	5.3%
2) Ending Balance, June 30 (E + F1e)			2,981,272.35	3,085,810.35	3.5%
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	2,981,272.35	3,085,810.35	3.5%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,975,283.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(23,411.00)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,399.83		
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			2,981,272.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,981,272.35		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	113,407.54	104,772.00	-7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	35,679.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			149,086.54	104,772.00	-29.7%
TOTAL, REVENUES			149,086.54	104,772.00	-29.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	234.00	234.00	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			234.00	234.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			234.00	234.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	149,086.54	104,772.00	-29.7%
5) TOTAL, REVENUES			149,086.54	104,772.00	-29.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		234.00	234.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			234.00	234.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			148,852.54	104,538.00	-29.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148,852.54	104,538.00	-29.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,832,419.81	2,981,272.35	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,832,419.81	2,981,272.35	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,832,419.81	2,981,272.35	5.3%
2) Ending Balance, June 30 (E + F1e)			2,981,272.35	3,085,810.35	3.5%
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	2,981,272.35	3,085,810.35	3.5%
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%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	2,981,272.35	3,085,810.35
Total, Restricted Balance		2,981,272.35	3,085,810.35

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,932,668.69	3,912,000.00	-67.2%
5) TOTAL, REVENUES			11,932,668.69	3,912,000.00	-67.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,057.05	38,562.00	83.1%
5) Services and Other Operating Expenditures		5000-5999	337,058.03	273,447.00	-18.9%
6) Capital Outlay		6000-6999	4,955,543.10	7,777,832.00	57.0%
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			5,313,658.18	8,089,841.00	52.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,619,010.51	(4,177,841.00)	-163.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,619,010.51	(4,177,841.00)	-163.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,589,344.62	35,208,355.13	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,589,344.62	35,208,355.13	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,589,344.62	35,208,355.13	23.2%
2) Ending Balance, June 30 (E + F1e)			35,208,355.13	31,030,514.13	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,208,355.13	31,030,514.13	-11.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,855,656.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(282,127.00)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	315,653.84		
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			35,889,183.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	680,828.10		
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			680,828.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			35,208,355.13		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	10,383,208.24	3,000,000.00	-71.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,175,268.01	912,000.00	-22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	370,862.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,330.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,932,668.69	3,912,000.00	-67.2%
TOTAL, REVENUES			11,932,668.69	3,912,000.00	-67.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	327.95	1,000.00	204.9%
Noncapitalized Equipment		4400	20,729.10	37,562.00	81.2%
TOTAL, BOOKS AND SUPPLIES			21,057.05	38,562.00	83.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	233,612.96	175,293.00	-25.0%
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	103,445.07	98,154.00	-5.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			337,058.03	273,447.00	-18.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,584,532.19	5,764,967.00	123.1%
Buildings and Improvements of Buildings		6200	2,066,759.42	1,678,527.00	-18.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	20,303.75	70,527.00	247.4%
Equipment Replacement		6500	283,947.74	263,811.00	-7.1%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,955,543.10	7,777,832.00	57.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,313,658.18	8,089,841.00	52.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,932,668.69	3,912,000.00	-67.2%
5) TOTAL, REVENUES			11,932,668.69	3,912,000.00	-67.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,313,658.18	8,089,841.00	52.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,313,658.18	8,089,841.00	52.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,619,010.51	(4,177,841.00)	-163.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,619,010.51	(4,177,841.00)	-163.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,589,344.62	35,208,355.13	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,589,344.62	35,208,355.13	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,589,344.62	35,208,355.13	23.2%
2) Ending Balance, June 30 (E + F1e)			35,208,355.13	31,030,514.13	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,208,355.13	31,030,514.13	-11.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	35,208,355.13	31,030,514.13
Total, Restricted Balance		35,208,355.13	31,030,514.13

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,470,519.97	7,685,743.00	-9.3%
5) TOTAL, REVENUES			8,470,519.97	7,685,743.00	-9.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,975.04	43,250.00	96.8%
6) Capital Outlay		6000-6999	0.00	47,000,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,429,203.29	2,421,575.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,451,178.33	49,464,825.00	1,918.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,019,341.64	(41,779,082.00)	-794.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,019,341.64	(41,779,082.00)	-794.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,899,591.94	55,918,933.58	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,899,591.94	55,918,933.58	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,899,591.94	55,918,933.58	12.1%
2) Ending Balance, June 30 (E + F1e)			55,918,933.58	14,139,851.58	-74.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	55,918,933.58	14,139,851.58	-74.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,118,308.63		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	3,600,491.10		
3) Accounts Receivable		9200	311,557.49		
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			56,030,357.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	111,423.64		
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			111,423.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			55,918,933.58		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,089,822.71	1,380,227.00	-34.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,380,697.26	6,305,516.00	-1.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,470,519.97	7,685,743.00	-9.3%
TOTAL, REVENUES			8,470,519.97	7,685,743.00	-9.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,975.04	43,250.00	96.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,975.04	43,250.00	96.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	47,000,000.00	New
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	47,000,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	709,203.29	626,575.00	-11.7%
Other Debt Service - Principal		7439	1,720,000.00	1,795,000.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,429,203.29	2,421,575.00	-0.3%
TOTAL, EXPENDITURES			2,451,178.33	49,464,825.00	1,918.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,470,519.97	7,685,743.00	-9.3%
5) TOTAL, REVENUES			8,470,519.97	7,685,743.00	-9.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		21,975.04	47,043,250.00	213,975.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,429,203.29	2,421,575.00	-0.3%
10) TOTAL, EXPENDITURES			2,451,178.33	49,464,825.00	1,918.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,019,341.64	(41,779,082.00)	-794.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,019,341.64	(41,779,082.00)	-794.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,899,591.94	55,918,933.58	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,899,591.94	55,918,933.58	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,899,591.94	55,918,933.58	12.1%
2) Ending Balance, June 30 (E + F1e)			55,918,933.58	14,139,851.58	-74.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	55,918,933.58	14,139,851.58	-74.7%
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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,881.78	79,949.00	105.6%
4) Other Local Revenue		8600-8799	11,683,828.17	12,459,950.00	6.6%
5) TOTAL, REVENUES			11,722,709.95	12,539,899.00	7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,085,237.75	11,840,499.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,085,237.75	11,840,499.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(362,527.80)	699,400.00	-292.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(362,527.80)	699,400.00	-292.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,778,611.39	14,416,083.59	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,778,611.39	14,416,083.59	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,778,611.39	14,416,083.59	-2.5%
2) Ending Balance, June 30 (E + F1e)			14,416,083.59	15,115,483.59	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,416,083.59	15,115,483.59	4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,530,414.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(114,331.00)		
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	2023-24 Unaudited Actuals	2024-25 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			14,416,083.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			14,416,083.59		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	38,881.78	79,949.00	105.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			38,881.78	79,949.00	105.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,276,913.81	10,950,728.00	18.0%
Unsecured Roll		8612	737,013.26	984,781.00	33.6%
Prior Years' Taxes		8613	7,379.59	67,086.00	809.1%
Supplemental Taxes		8614	940,826.40	224,204.00	-76.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	101,177.44	191,268.00	89.0%
Interest		8660	423,888.67	41,883.00	-90.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	196,629.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,683,828.17	12,459,950.00	6.6%
TOTAL, REVENUES			11,722,709.95	12,539,899.00	7.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,195,000.00	4,740,000.00	-8.8%
Bond Interest and Other Service Charges		7434	6,890,237.75	7,100,499.00	3.1%
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)			12,085,237.75	11,840,499.00	-2.0%
TOTAL, EXPENDITURES			12,085,237.75	11,840,499.00	-2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,881.78	79,949.00	105.6%
4) Other Local Revenue		8600-8799	11,683,828.17	12,459,950.00	6.6%
5) TOTAL, REVENUES			11,722,709.95	12,539,899.00	7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,085,237.75	11,840,499.00	-2.0%
10) TOTAL, EXPENDITURES			12,085,237.75	11,840,499.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(362,527.80)	699,400.00	-292.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(362,527.80)	699,400.00	-292.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,778,611.39	14,416,083.59	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,778,611.39	14,416,083.59	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,778,611.39	14,416,083.59	-2.5%
2) Ending Balance, June 30 (E + F1e)			14,416,083.59	15,115,483.59	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,416,083.59	15,115,483.59	4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	14,416,083.59	15,115,483.59
Total, Restricted Balance		14,416,083.59	15,115,483.59

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,819,381.41	4,668,533.00	-3.1%
5) TOTAL, REVENUES			4,819,381.41	4,668,533.00	-3.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	336,020.95	381,158.00	13.4%
3) Employee Benefits		3000-3999	161,530.63	183,407.00	13.5%
4) Books and Supplies		4000-4999	0.00	1,307.00	New
5) Services and Other Operating Expenses		5000-5999	2,462,249.50	4,137,871.00	68.1%
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			2,959,801.08	4,703,743.00	58.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,859,580.33	(35,210.00)	-101.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,859,580.33	(35,210.00)	-101.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,741,224.38	12,329,238.05	5.0%
b) Audit Adjustments		9793	(1,271,566.66)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,469,657.72	12,329,238.05	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,469,657.72	12,329,238.05	17.8%
2) Ending Net Position, June 30 (E + F1e)			12,329,238.05	12,294,028.05	-0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	12,329,238.05	0.00	-100.0%
b) Restricted Net Position		9797	0.00	12,294,028.05	New
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,823,899.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(140,246.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	150,000.00		
d) with Fiscal Agent/Trustee		9135	25,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	184,754.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,158,586.89		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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			22,201,995.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,580,239.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	73,844.10		
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	1,218,674.00		
7) TOTAL, LIABILITIES			9,872,757.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			12,329,238.05		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	675,571.44	50,000.00	-92.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	192,615.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,162,619.25	4,618,533.00	11.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(211,424.28)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,819,381.41	4,668,533.00	-3.1%
TOTAL, REVENUES			4,819,381.41	4,668,533.00	-3.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	204,884.16	205,419.00	0.3%
Clerical, Technical and Office Salaries		2400	131,136.79	175,739.00	34.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			336,020.95	381,158.00	13.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,337.28	105,962.00	30.3%
OASDI/Medicare/Alternative		3301-3302	23,610.85	29,159.00	23.5%
Health and Welfare Benefits		3401-3402	52,383.00	43,521.00	-16.9%
Unemployment Insurance		3501-3502	167.14	191.00	14.3%
Workers' Compensation		3601-3602	4,032.36	4,574.00	13.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			161,530.63	183,407.00	13.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	207.00	New
Materials and Supplies		4300	0.00	1,100.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,307.00	New
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,827.00	2,910.00	2.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	(112,092.66)	428,455.00	-482.2%
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	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,571,515.16	3,706,506.00	44.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,462,249.50	4,137,871.00	68.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,959,801.08	4,703,743.00	58.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,819,381.41	4,668,533.00	-3.1%
5) TOTAL, REVENUES			4,819,381.41	4,668,533.00	-3.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,959,801.08	4,703,743.00	58.9%
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			2,959,801.08	4,703,743.00	58.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,859,580.33	(35,210.00)	-101.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,859,580.33	(35,210.00)	-101.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,741,224.38	12,329,238.05	5.0%
b) Audit Adjustments		9793	(1,271,566.66)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,469,657.72	12,329,238.05	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,469,657.72	12,329,238.05	17.8%
2) Ending Net Position, June 30 (E + F1e)			12,329,238.05	12,294,028.05	-0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	12,329,238.05	0.00	-100.0%
b) Restricted Net Position		9797	0.00	12,294,028.05	New
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	0.00	12,294,028.05
Total, Restricted Net Position		0.00	12,294,028.05

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,910,176.98	5,212,302.00	-72.4%
5) TOTAL, REVENUES			18,910,176.98	5,212,302.00	-72.4%
B. EXPENSES					
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 Expenses		5000-5999	501,714.24	350,000.00	-30.2%
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			501,714.24	350,000.00	-30.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,408,462.74	4,862,302.00	-73.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,408,462.74	4,862,302.00	-73.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	122,345,948.71	140,754,411.45	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,345,948.71	140,754,411.45	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			122,345,948.71	140,754,411.45	15.0%
2) Ending Net Position, June 30 (E + F1e)			140,754,411.45	145,616,713.45	3.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	140,754,411.45	145,616,713.45	3.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,419.19		
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	34,125,933.46		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	101,857,498.71		
3) Accounts Receivable		9200	4,749,560.09		
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) Fixed Assets		9400			
11) TOTAL, ASSETS			140,754,411.45		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			140,754,411.45		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,521,888.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,638,675.75	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,749,613.09	5,212,302.00	9.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,910,176.98	5,212,302.00	-72.4%
TOTAL, REVENUES			18,910,176.98	5,212,302.00	-72.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	501,714.24	350,000.00	-30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			501,714.24	350,000.00	-30.2%
TOTAL, EXPENSES			501,714.24	350,000.00	-30.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,910,176.98	5,212,302.00	-72.4%
5) TOTAL, REVENUES			18,910,176.98	5,212,302.00	-72.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		501,714.24	350,000.00	-30.2%
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			501,714.24	350,000.00	-30.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,408,462.74	4,862,302.00	-73.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,408,462.74	4,862,302.00	-73.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	122,345,948.71	140,754,411.45	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,345,948.71	140,754,411.45	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			122,345,948.71	140,754,411.45	15.0%
2) Ending Net Position, June 30 (E + F1e)			140,754,411.45	145,616,713.45	3.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	140,754,411.45	145,616,713.45	3.5%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Net Position		0.00	0.00

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	31,259.84	31,215.39	33,295.14	30,404.95	30,404.95	32,137.70
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	31,259.84	31,215.39	33,295.14	30,404.95	30,404.95	32,137.70
5. District Funded County Program ADA						
a. County Community Schools	4.27	3.53	4.27			
b. Special Education-Special Day Class	.83	.85	.83	18.97	18.97	18.97
c. Special Education-NPS/LCI						
d. Special Education Extended Year				.08		
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	9.13	9.22	9.13			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.23	13.60	14.23	19.05	18.97	18.97
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	31,274.07	31,228.99	33,309.37	30,424.00	30,423.92	32,156.67
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	59,340,012.00		59,340,012.00			59,340,012.00
Work in Progress	34,072,887.00		34,072,887.00	24,416,349.00	4,120.00	58,485,116.00
Total capital assets not being depreciated	93,412,899.00	0.00	93,412,899.00	24,416,349.00	4,120.00	117,825,128.00
Capital assets being depreciated:						
Land Improvements	87,205,101.00		87,205,101.00	3,338,484.00		90,543,585.00
Buildings	686,198,647.00		686,198,647.00	425,080.00		686,623,727.00
Equipment	86,563,338.00		86,563,338.00	8,894,655.00	845,473.00	94,612,520.00
Total capital assets being depreciated	859,967,086.00	0.00	859,967,086.00	12,658,219.00	845,473.00	871,779,832.00
Accumulated Depreciation for:						
Land Improvements	(58,367,984.00)		(58,367,984.00)	(3,569,246.00)		(61,937,230.00)
Buildings	(317,665,141.00)		(317,665,141.00)	(15,220,491.00)		(332,885,632.00)
Equipment	(63,401,836.00)		(63,401,836.00)	(3,764,328.00)	(454,374.00)	(66,711,790.00)
Total accumulated depreciation	(439,434,961.00)	0.00	(439,434,961.00)	(22,554,065.00)	(454,374.00)	(461,534,652.00)
Total capital assets being depreciated, net excluding lease and subscription assets	420,532,125.00	0.00	420,532,125.00	(9,895,846.00)	391,099.00	410,245,180.00
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
Governmental activity capital assets, net	513,945,024.00	0.00	513,945,024.00	14,520,503.00	395,219.00	528,070,308.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description

FEDERAL PROGRAM NAME	Title I, Part A, Basic Grants Low Income & Neglected	Elementary and Secondary School Emergency Relief (ESSER III) Fund	Secondary School Emergency Relief (ESSER III) Fund: Learning Loss	Expanded Learning Opportunties (ELO) Grant: ESSER III State Reserve Emergency	Oppurtunites (ELO) Grant: ESSER III State Reserve, Learning Loss	Special Education IDEA Basic Local Assistance	Special Education IDEA Private School ISPs	Special Education IDEA Preschool Grants	Special Education IDEA Mental Health ADA	Special Education IDEA Preschool Staff Development
FEDERAL CATALOG NUMBER	84.01	84.425	84.425U	84.425	84.425	84.027	84.027	84.173	84.027A	84.173A
RESOURCE CODE	3010	3213	3214	3218	3219	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8990	8182	8182	8182
LOCAL DESCRIPTION (if any)										
AWARD										
1. Prior Year Carryover	3,319,563.35	34,855,465.00	4,968,780.44	2,701,494.00	4,656,910.00	0.00	11,333.76			
2. a. Current Year Award	13,290,542.00					7,452,194.00		163,890.00	402,611.00	1,284.00
b. Transferability (ESSA)	2,223,065.00					(17,029.69)	17,029.69			
c. Other Adjustments										
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,513,607.00	0.00	0.00	0.00	0.00	7,435,164.31	17,029.69	163,890.00	402,611.00	1,284.00
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2d, & 3)	18,833,170.35	34,855,465.00	4,968,780.44	2,701,494.00	4,656,910.00	7,435,164.31	28,363.45	163,890.00	402,611.00	1,284.00
REVENUES										
5. Unearned Revenue Deferred from Prior Year	75,507.09	6,435,185.01	0.00	675,374.00	1,164,228.00					
6. Cash Received in Current Year	11,005,685.00	6,758,653.00	(446,627.16)	91,324.00	685,313.00		4,393.98	0.00		
7. Contributed Matching Funds										
8. Total Available (sum lines 5, 6, & 7)	11,081,192.09	13,193,838.01	(446,627.16)	766,698.00	1,849,541.00	0.00	4,393.98	0.00	0.00	0.00
EXPENDITURES										
9. Donor-Authorized Expenditures	13,214,772.06	6,622,600.23	4,968,780.44	2,701,494.00	4,656,910.00	7,435,164.31	28,363.45	163,890.00	402,611.00	1,284.00
10. Non Donor-Authorized Expenditures										
11. Total Expenditures (lines 9 & 10)	13,214,772.06	6,622,600.23	4,968,780.44	2,701,494.00	4,656,910.00	7,435,164.31	28,363.45	163,890.00	402,611.00	1,284.00
12. Amounts Included in Line 6 above for Prior Year Adjustments										
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,133,579.97)	6,571,237.78	(5,415,407.60)	(1,934,796.00)	(2,807,369.00)	(7,435,164.31)	(23,969.47)	(163,890.00)	(402,611.00)	(1,284.00)
a. Unearned Revenue			0.00							
b. Accounts Payable		6,571,237.78								
c. Accounts Receivable	2,133,579.97		5,415,407.60	1,934,796.00	2,807,369.00	7,435,164.31	23,969.47	163,890.00	402,611.00	1,284.00
14. Unused Grant Award Calculation (line 4 minus line 9)	5,618,398.29	28,232,864.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	5,618,398.29	28,232,864.77	4,968,780.44							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,214,772.06	6,622,600.23	4,968,780.44	2,701,494.00	4,656,910.00	7,435,164.31	28,363.45	163,890.00	402,611.00	1,284.00

Description		
FEDERAL PROGRAM NAME	Special Education ARP IDEA Part C, Early Education Program	Special Education IDEA Early Intervention Grants
FEDERAL CATALOG NUMBER	84.181	84.181
RESOURCE CODE	3384	3385
REVENUE OBJECT	8182	8182
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	24,334.56	
2. a. Current Year Award		129,885.00
b. Transferability (ESSA)		
c. Other Adjustments		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	129,885.00
3. Required Matching Funds/Other		
4. Total Available Award (sum lines 1, 2d, & 3)	24,334.56	129,885.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		
6. Cash Received in Current Year	24,334.56	(64,942.50)
7. Contributed Matching Funds		
8. Total Available (sum lines 5, 6, & 7)	24,334.56	(64,942.50)
EXPENDITURES		
9. Donor-Authorized Expenditures	24,334.56	129,885.00
10. Non Donor-Authorized Expenditures		
11. Total Expenditures (lines 9 & 10)	24,334.56	129,885.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(194,827.50)
a. Unearned Revenue		
b. Accounts Payable		
c. Accounts Receivable		194,827.50
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,334.56	129,885.00

Description

FEDERAL PROGRAM NAME	Special Education Alternate Despute Resolution	Transitions Partnership Program	Carl Perkins	Adult Base Perkins	Advancing Wellness & Resilience in Edcuation(NITT-AWARE) Program	Adult Base ED-ESL	Adult Secondary ED GED	Adult Ed Civics Ed & IELC	Title II, Part A, Supporting Effective Instruction	Support & Academic Enrichment Grant
FEDERAL CATALOG NUMBER	84.173A	84.126	84.048	84.048	93.243	84.002A	84.002	84.002	84.367	84.424
RESOURCE CODE	3395	3410	3550	3555	3724	3905	3913	3926	4035	4127
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)					Mental Awareness Training (SAMHSA)					
AWARD										
1. Prior Year Carryover	14,922.00			0.00	73,188.67	0.00	0.00	0.00	1,093,233.82	950,458.65
2. a. Current Year Award	14,807.00	286,295.46	369,716.00	30,592.41	101,331.00	353,285.00	283,893.00	205,787.00		
b. Transferability (ESSA)										
c. Other Adjustments										
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	14,807.00	286,295.46	369,716.00	30,592.41	101,331.00	353,285.00	283,893.00	205,787.00	0.00	0.00
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2d, & 3)	29,729.00	286,295.46	369,716.00	30,592.41	174,519.67	353,285.00	283,893.00	205,787.00	1,093,233.82	950,458.65
REVENUES										
5. Unearned Revenue Deferred from Prior Year					0.00				285,461.82	62,104.65
6. Cash Received in Current Year		110,162.67	111,075.46	27,915.50	65,299.70	143,017.07	187,012.18	94,620.81	807,772.00	888,354.00
7. Contributed Matching Funds		0.00			0.00					
8. Total Available (sum lines 5, 6, & 7)	0.00	110,162.67	111,075.46	27,915.50	65,299.70	143,017.07	187,012.18	94,620.81	1,093,233.82	950,458.65
EXPENDITURES										
9. Donor-Authorized Expenditures	29,729.00	286,295.46	364,666.18	30,592.41	66,754.92	353,285.00	283,893.00	205,787.00	1,093,233.82	950,458.65
10. Non Donor-Authorized Expenditures					0.00					
11. Total Expenditures (lines 9 & 10)	29,729.00	286,295.46	364,666.18	30,592.41	66,754.92	353,285.00	283,893.00	205,787.00	1,093,233.82	950,458.65
12. Amounts Included in Line 6 above for Prior Year Adjustments										
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(29,729.00)	(176,132.79)	(253,590.72)	(2,676.91)	(1,455.22)	(210,267.93)	(96,880.82)	(111,166.19)	0.00	0.00
a. Unearned Revenue										
b. Accounts Payable										
c. Accounts Receivable	29,729.00	176,132.79	253,590.72	2,676.91	1,455.22	210,267.93	96,880.82	111,166.19		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	5,049.82	0.00	107,764.75	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here					107,763.81					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	29,729.00	286,295.46	364,666.18	30,592.41	66,754.92	353,285.00	283,893.00	205,787.00	1,093,233.82	950,458.65

Description				
FEDERAL PROGRAM NAME	Title III, Immigrant Student Program	Title III, English Learner Student Prtogram	ARP Homless Youth II	**TOTAL**
FEDERAL CATALOG NUMBER	84.365	84.365	84.425	
RESOURCE CODE	4201	4203	5634	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	0.00	1,561,891.33	273,214.00	54,504,789.58
2. a. Current Year Award	93,529.00	1,172,395.00		24,352,036.87
b. Transferability (ESSA)				2,223,065.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	93,529.00	1,172,395.00	0.00	26,575,101.87
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	93,529.00	2,734,286.33	273,214.00	81,079,891.45
REVENUES				
5. Unearned Revenue Deferred from Prior Year		237,031.31	68,304.00	9,003,195.88
6. Cash Received in Current Year	46,743.00	1,154,942.00	0.00	21,695,048.27
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	46,743.00	1,391,973.31	68,304.00	30,698,244.15
EXPENDITURES				
9. Donor-Authorized Expenditures	750.61	2,216,907.95	33,345.44	46,265,788.49
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	750.61	2,216,907.95	33,345.44	46,265,788.49
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	45,992.39	(824,934.64)	34,958.56	(15,567,544.34)
a. Unearned Revenue	45,992.39			45,992.39
b. Accounts Payable			34,958.56	6,606,196.34
c. Accounts Receivable		824,934.64	0.00	22,219,733.07
14. Unused Grant Award Calculation (line 4 minus line 9)	92,778.39	517,378.38	239,868.56	34,814,102.96
15. If Carryover is allowed, enter line 14 amount here		517,378.38	239,868.56	39,777,792.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	750.61	2,216,907.95	33,345.44	46,265,788.49

Description									
STATE PROGRAM NAME	After School Education & Safety	Child Dev: Uninversal PreK Planning and Implemenation Grant	Inclusive Early Education Expansion Program	CA National Board Certified Teacher Incentive Program	Career Technical Education Incentive Grant	K-12 Strong Workforce	Special Ed Project Workability I LEA	Partnership Academy	**TOTAL**
RESOURCE CODE	6010	6053	6128	6271	6387	6388	6520	7220	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)									
AWARD									
1. Prior Year Carryover	2,912,163.94	2,104,441.00	311,491.23	5,000.00	2,621,853.16	558,393.28		76,441.03	8,589,783.64
2. a. Current Year Award	5,477,773.98	0.00	0.00	5,000.00	1,525,000.00	980,660.00	343,805.00	84,326.00	8,514,813.94
b. Other Adjustments		98,248.96	0.00						98,248.96
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,477,773.98	98,248.96	0.00	5,000.00	1,525,000.00	980,660.00	343,805.00	84,326.00	8,613,062.90
3. Required Matching Funds/Other		0.00	0.00						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,389,937.92	2,202,689.96	311,491.23	10,000.00	4,146,853.16	1,539,053.28	343,805.00	160,767.03	17,202,846.54
REVENUES									
5. Unearned Revenue Deferred from Prior Year		2,104,441.00	0.00		2,225,934.14	110,340.90			4,440,716.04
6. Cash Received in Current Year	5,031,205.29	98,248.96	116,919.94	5,000.00	1,725,000.00	1,147,936.00		120,267.03	8,244,577.22
7. Contributed Matching Funds		0.00	0.00						0.00
8. Total Available (sum lines 5, 6, & 7)	5,031,205.29	2,202,689.96	116,919.94	5,000.00	3,950,934.14	1,258,276.90	0.00	120,267.03	12,685,293.26
EXPENDITURES									
9. Donor-Authorized Expenditures	6,272,346.64	103,368.96	179,948.16	10,000.00	2,494,622.08	697,571.48	336,262.96	116,744.70	10,210,864.98
10. Non Donor-Authorized Expenditures		0.00 0.00	0.00						0.00
11. Total Expenditures (lines 9 & 10)	6,272,346.64	103,368.96	179,948.16	10,000.00	2,494,622.08	697,571.48	336,262.96	116,744.70	10,210,864.98
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00	0.00						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,241,141.35)	2,099,321.00	(63,028.22)	(5,000.00)	1,456,312.06	560,705.42	(336,262.96)	3,522.33	2,474,428.28
a. Unearned Revenue		2,099,321.00				560,705.42			2,660,026.42
b. Accounts Payable					1,456,312.06			3,522.33	1,459,834.39
c. Accounts Receivable	1,241,141.35		63,028.22	5,000.00			336,262.96		1,645,432.53
14. Unused Grant Award Calculation (line 4 minus line 9)	2,117,591.28	2,099,321.00	131,543.07	0.00	1,652,231.08	841,481.80	7,542.04	44,022.33	6,991,981.56
15. If Carryover is allowed, enter line 14 amount here	2,117,591.28	2,099,321.00	131,543.07		1,652,231.08	841,481.80	7,542.04	44,022.33	6,893,732.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,272,346.64	103,368.96	179,948.16	10,000.00	2,494,622.08	697,571.48	336,262.96	116,744.70	10,210,864.98

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

Description		
FEDERAL PROGRAM NAME	Supply Chain Assistance (SCA) Funds	**TOTAL**
FEDERAL CATALOG NUMBER	5466	
RESOURCE CODE	8220	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		0.00
Ending Balance	1,084,710.80	0.00
2. a. Current Year Award		1,084,710.80
b. Other Adjustments		
c. Adj Curr Yr Award	1,084,710.80	1,084,710.80
(sum lines 2a & 2b)		1,084,710.80
3. Required Matching Funds/Other		
4. Total Available Award	1,084,710.80	2,169,421.60
(sum lines 1, 2c, & 3)		
REVENUES	0.00	0.00
5. Cash Received in Current Year		
6. Amounts Included in Line 5 for		0.00
Prior Year Adjustments		
7. a. Accounts Receivable	1,084,710.80	0.00
(line 2c minus lines 5 & 6)		1,084,710.80
b. Noncurrent Accounts Receivable		
c. Current Accounts Receivable	1,084,710.80	0.00
(line 7a minus line 7b)		1,084,710.80
8. Contributed Matching Funds		
9. Total Available	1,084,710.80	0.00
(sum lines 5, 7c, & 8)		
EXPENDITURES	41,889.04	0.00
10. Donor-Authorized Expenditures		
11. Non Donor-Authorized		41,889.04
Expenditures		
12. Total Expenditures	41,889.04	41,889.04
(line 10 plus line 11)		
RESTRICTED ENDING BALANCE		
13. Current Year	1,042,821.76	0.00
(line 4 minus line 10)		

Description										
STATE PROGRAM NAME	Expanded Learning Opportunities Program	Literacy Coach & Reading Spc	Education Effectivness, FY 2021-22	Anitbias Education Grant	CA Community Schools Partnership Program (CCSPP)	Fund 11 Cal Works	Fund 11 Adult Ed Block Grant	Special Education Apportionment	Special Education Mental health Services	Special Education Early Intervention Preschool Grant
RESOURCE CODE	2600	6211	6266	6318	6331	6371	6391	6500	6546	6547
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	Various	8311	8590	8590
LOCAL DESCRIPTION (if any)										
AWARD										
1. Prior Year Restricted Ending Balance	45,036,170.00	0.00	8,281,115.14	199,972.00	200,000.00	188,698.93	719,785.30	1,732,481.53		3,063,905.45
2. a. Current Year Award	35,284,964.00	651,567.00				130,032.00	2,532,862.00	30,900,942.00	2,498,558.00	1,630,485.00
b. Other Adjustments	(33,083,207.96)									
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,201,756.04	651,567.00	0.00	0.00	0.00	130,032.00	2,532,862.00	30,900,942.00	2,498,558.00	1,630,485.00
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2c, & 3)	47,237,926.04	651,567.00	8,281,115.14	199,972.00	200,000.00	318,730.93	3,252,647.30	32,633,423.53	2,498,558.00	4,694,390.45
REVENUES										
5. Cash Received in Current Year	35,284,964.00	651,567.00				130,032.00	2,081,153.95	30,900,942.00	2,498,558.00	1,630,485.00
6. Amounts Included in Line 5 for Prior Year Adjustments										
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(33,083,207.96)	0.00	0.00	0.00	0.00	0.00	451,708.05	0.00	0.00	0.00
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable (line 7a minus line 7b)	(33,083,207.96)	0.00	0.00	0.00	0.00	0.00	451,708.05	0.00	0.00	0.00
8. Contributed Matching Funds										
9. Total Available (sum lines 5, 7c, & 8)	2,201,756.04	651,567.00	0.00	0.00	0.00	130,032.00	2,532,862.00	30,900,942.00	2,498,558.00	1,630,485.00
EXPENDITURES										
10. Donor-Authorized Expenditures	11,952,026.94	8,093.05	1,268,422.52	21,716.60	32,038.50	168,008.80	2,206,752.47	32,633,423.53	2,498,558.00	278,740.11
11. Non Donor-Authorized Expenditures								43,407,090.65		
12. Total Expenditures (line 10 plus line 11)	11,952,026.94	8,093.05	1,268,422.52	21,716.60	32,038.50	168,008.80	2,206,752.47	76,040,514.18	2,498,558.00	278,740.11
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	35,285,899.10	643,473.95	7,012,692.62	178,255.40	167,961.50	150,722.13	1,045,894.83	0.00	0.00	4,415,650.34

Description										
STATE PROGRAM NAME	Instructional Materials Discretionary Block	Arts and Miusic in Schools - Prop 28	Kitchen Infrastructure and Training Funds - 2022 KIT Funds	School Food Best Practices	Classified EE Prof. Development Block Grant	College and Career Access Pathways Grant	LCFF Equity Mulitplier	A-G Completion Improvement Grant	A-G Learning Loss Mitigation Grant	Expanded Learning Oppurtunites (ELO) Grant
RESOURCE CODE	6762	6770	7032	7033	7311	7339	7399	7412	7413	7425
REVENUE OBJECT	8590	8590	8590	8520	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)										
AWARD										
1. Prior Year Restricted Ending Balance	13,790,526.40		4,368,251.00		229,069.10	0.00		2,752,194.00	1,031,786.00	385,849.67
2. a. Current Year Award		6,040,513.00	154,847.00	858,386.84		700,000.00	922,087.00			
b. Other Adjustments										
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	6,040,513.00	154,847.00	858,386.84	0.00	700,000.00	922,087.00	0.00	0.00	0.00
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2c, & 3)	13,790,526.40	6,040,513.00	4,523,098.00	858,386.84	229,069.10	700,000.00	922,087.00	2,752,194.00	1,031,786.00	385,849.67
REVENUES										
5. Cash Received in Current Year	0.00	6,040,513.00	154,847.00	858,386.84		630,000.00	922,087.00			
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivab										
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds										
9. Total Available (sum lines 5, 7c, & 8)	0.00	6,040,513.00	154,847.00	858,386.84	0.00	700,000.00	922,087.00	0.00	0.00	0.00
EXPENDITURES										
10. Donor-Authorized Expenditures	3,076,215.06	0.00	752,284.00	0.00	28,082.31	24,605.62	0.00			385,849.67
11. Non Donor-Authorized Expenditures										
12. Total Expenditures (line 10 plus line 11)	3,076,215.06	0.00	752,284.00	0.00	28,082.31	24,605.62	0.00	0.00	0.00	385,849.67
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	10,714,311.34	6,040,513.00	3,770,814.00	858,386.84	200,986.79	675,394.38	922,087.00	2,752,194.00	1,031,786.00	0.00

Description				
STATE PROGRAM NAME	Oppurtunites (ELO) Grant: Paraprofessional Staff	Learning Recovery Emergency Block Grant	Ethic Studies Block Grant	**TOTAL**
RESOURCE CODE	7426	7435	7810	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	126,910.00	52,753,586.54	309,609.00	135,169,910.06
2. a. Current Year Award				82,305,243.84
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	82,305,243.84
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	126,910.00	52,753,586.54	309,609.00	217,475,153.90
REVENUES				
5. Cash Received in Current Year				81,783,535.79
6. Amounts Included in Line 5 for Prior Year Adjustments		(8,733.04)		(8,733.04)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	8,733.04	0.00	(32,552,766.87)
b. Noncurrent Accounts Receivab				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	8,733.04	0.00	(32,552,766.87)
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	8,733.04	0.00	49,222,035.88
EXPENDITURES				
10. Donor-Authorized Expenditures	126,910.00	5,349,383.10	0.00	60,811,110.28
11. Non Donor-Authorized Expenditures				43,407,090.65
12. Total Expenditures (line 10 plus line 11)	126,910.00	5,349,383.10	0.00	104,218,200.93
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	47,404,203.44	309,609.00	156,664,043.62

Description									
LOCAL PROGRAM NAME	Redevelopment - Cal Shape	Medi-Cal Billing	Classifed School Teacher Credenitaling Program	Sub Grant	County Literacy	Kaiser Permanente Grant CCED	I.E. Regional K-16 ED Collab	Participation Grant	**TOTAL**
RESOURCE CODE	9010	9011	9013	9014	9022	9055	9076	9316	
REVENUE OBJECT	8699	8699	8699	8677	8782	8699	8699	8699	
LOCAL DESCRIPTION (if any)									
AWARD									
1. Prior Year Restricted Ending Balance	933,805.55	3,385,656.08	132,300.00						4,451,761.63
2. a. Current Year Award	896,221.63	5,644,184.46		4,500.00	100,000.00	20,000.00	72,990.00		
b. Other Adjustments									6,737,896.09
c. Adj Curr Yr Award (sum lines 2a & 2b)	896,221.63	5,644,184.46	0.00	4,500.00	100,000.00	20,000.00	72,990.00	0.00	6,737,896.09
3. Required Matching Funds/Other									0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,830,027.18	9,029,840.54	132,300.00	4,500.00	100,000.00	20,000.00	72,990.00	0.00	11,189,657.72
REVENUES									
5. Cash Received in Current Year	273,576.60	5,644,184.46	7,200.00	4,500.00	100,000.00	20,000.00	72,990.00		6,122,451.06
6. Amounts Included in Line 5 for Prior Year Adjustments									0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	622,645.03	0.00	(7,200.00)	0.00	0.00	0.00	0.00	0.00	615,445.03
b. Noncurrent Accounts Receivable									0.00
c. Current Accounts Receivable (line 7a minus line 7b)	622,645.03	0.00	(7,200.00)	0.00	0.00	0.00	0.00	0.00	615,445.03
8. Contributed Matching Funds									0.00
9. Total Available (sum lines 5, 7c, & 8)	896,221.63	5,644,184.46	0.00	4,500.00	100,000.00	20,000.00	72,990.00	0.00	6,737,896.09
EXPENDITURES									
10. Donor-Authorized Expenditures	1,499,968.30	1,112,776.02	8,047.53	4,500.00	0.00	0.00	0.00		2,625,291.85
11. Non Donor-Authorized Expenditures									0.00
12. Total Expenditures (line 10 plus line 11)	1,499,968.30	1,112,776.02	8,047.53	4,500.00	0.00	0.00	0.00	0.00	2,625,291.85
RESTRICTED ENDING BALANCE									
13. Current Year (line 4 minus line 10)	330,058.88	7,917,064.52	124,252.47	0.00	100,000.00	20,000.00	72,990.00	0.00	8,564,365.87

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	244,348,740.68	301	15,504.96	303	244,333,235.72	305	7,063,293.84	7,063,293.84	307	237,269,941.88	309
2000 - Classified Salaries	85,188,024.58	311	23,700.23	313	85,164,324.35	315	3,217,707.36	3,217,707.36	317	81,946,616.99	319
3000 - Employee Benefits	183,637,573.89	321	14,323,691.97	323	169,313,881.92	325	1,918,176.11	1,918,176.11	327	167,395,705.81	329
4000 - Books, Supplies Equip Replace. (6500)	33,736,356.88	331	3,052,218.95	333	30,684,137.93	335	3,765,842.52	3,765,842.52	337	26,918,295.41	339
5000 - Services. . . & 7300 - Indirect Costs	88,834,735.56	341	262,911.27	343	88,571,824.29	345	13,545,264.83	13,545,264.83	347	75,026,559.46	349
			TOTAL		618,067,404.21	365		TOTAL		588,557,119.55	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	197,568,140.64	375
2. Salaries of Instructional Aides Per EC 41011	2100	17,262,688.36	380
3. STRS	3101 & 3102	59,436,819.99	382
4. PERS	3201 & 3202	5,506,416.65	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	4,582,016.73	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	40,542,116.66	385
7. Unemployment Insurance	3501 & 3502	72,265.55	390
8. Workers' Compensation Insurance	3601 & 3602	2,621,860.26	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		327,592,324.84	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)		8,233.19	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		327,592,324.84	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		55.66%	
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)	55.66%	
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).	588,557,119.55	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Esser Exclusions for non instructional.

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	284,874,314.00	1,923,404.00	286,797,718.00		12,085,237.75	274,712,480.25	12,632,037.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	21,464,272.00		21,464,272.00		2,429,203.29	19,035,068.71	2,421,575.00
Leases Payable	312,540.00		312,540.00		175,193.55	137,346.45	104,327.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	7,433,140.00	352,258.00	7,785,398.00		2,206,192.58	5,579,205.42	
Net Pension Liability	271,829,646.00	165,267,708.00	437,097,354.00			437,097,354.00	
Total/Net OPEB Liability	135,680,896.00	(34,364,590.00)	101,316,306.00			101,316,306.00	
Compensated Absences Payable	3,541,330.36		3,541,330.36	723,733.98		4,265,064.34	
Subscription Liability		646,207.00	646,207.00			646,207.00	
Governmental activities long-term liabilities	725,136,138.36	133,824,987.00	858,961,125.36	723,733.98	16,895,827.17	842,789,032.17	15,157,939.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	644,753,133.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,304,235.12
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	30,396.81
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	7,287,187.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	131.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	115,379.16
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,433,093.99
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)				592,015,804.68

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	31,228.99
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,957.25

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.)	570,617,814.76	18,054.85
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)	570,617,814.76	18,054.85
B. Required effort (Line A.2 times 90%)	513,556,033.28	16,249.37
C. Current year expenditures (Line I.E and Line II.B)	592,015,804.68	18,957.25
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 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		**2022-23 Actual**			**2023-24 Actual**	
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	281,577,614.74	0.00	281,577,614.74			291,168,272.19
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	31,586.20	0.00	31,586.20			31,274.07
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2022-23**			**Adjustments to 2023-24**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA		**2023-24 P2 Report**			**2024-25 P2 Estimate**	
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	31,274.07	0.00	31,274.07	30,424.00	0.00	30,424.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			31,274.07			30,424.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2023-24 Actual**			**2024-25 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	158,844.85		158,844.85	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)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	24,789,431.91		24,789,431.91	0.00		0.00
5. Unsecured Roll Taxes (Object 8042)	1,234,715.99		1,234,715.99	0.00		0.00
6. Prior Years' Taxes (Object 8043)	235,273.36		235,273.36	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,384,191.98		2,384,191.98	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(7,176,668.28)		(7,176,668.28)	0.00		0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	79,826.85		79,826.85	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	52,466,631.50		52,466,631.50	27,028,451.00		27,028,451.00
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)	74,172,248.16	0.00	74,172,248.16	27,028,451.00	0.00	27,028,451.00
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)	74,172,248.16	0.00	74,172,248.16	27,028,451.00	0.00	27,028,451.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,748,115.95			5,198,021.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	18,036,238.00		18,036,238.00	22,526,154.00		22,526,154.00
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)	18,036,238.00	0.00	22,784,353.95	22,526,154.00	0.00	27,724,175.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	425,334,766.00		425,334,766.00	463,767,556.00		463,767,556.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(5,986.00)		(5,986.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	425,328,780.00	0.00	425,328,780.00	463,767,556.00	0.00	463,767,556.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	669,966,071.00		669,966,071.00	683,398,181.00		683,398,181.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	18,933,155.79		18,933,155.79	5,000,000.00		5,000,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2023-24 Actual**			**2024-25 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			281,577,614.74			291,168,272.19
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9901			0.9728
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			291,168,272.19			293,502,090.71
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			74,172,248.16			27,028,451.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			3,752,888.40			3,650,880.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			239,780,377.98			294,197,814.71
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			239,780,377.98			294,197,814.71
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			9,130,281.81			2,367,534.84
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			83,302,529.97			29,395,985.84
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)			230,650,096.17			291,830,279.87
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			83,302,529.97			
b. State Subventions (Line D8)			230,650,096.17			
c. Less: Excluded Appropriations (Line C23)			22,784,353.95			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			291,168,272.19			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2023-24 Actual**			**2024-25 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			291,168,272.19			293,502,090.71
12. Appropriations Subject to the Limit (Line D9d)			291,168,272.19			

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Jonathan Dunn	Jonathan.Dunn@Fusd.net	909-357-5000
Gann Contact Person	Contact Email Address	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) — 20,332,831.13
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) — 478,523,786.84

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) — 4.25%

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) — 14,892,639.36
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 10,926,891.09

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	88,095.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,720,835.77
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	28,628,461.22
9. Carry-Forward Adjustment (Part IV, Line F)	5,876,848.22
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	34,505,309.44
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	394,366,770.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	77,774,108.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,068,313.10
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	119,503.41
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	30,396.81
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	23,758.44
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,289,379.80
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)	403,252.83
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	1,730,744.27
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)	61,298,829.39
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,049,137.59
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,116,295.06
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,106,781.24
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,355,010.43
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)	615,732,281.89
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.65%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.60%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	28,628,461.22
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(275,256.23)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(1,849,325.33)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.35%) times Part III, Line B19); zero if negative	5,876,848.22
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.76%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	5,876,848.22
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	5,876,848.22

Approved indirect cost rate: 3.35%

Highest rate used in any program: 11.76%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,470,840.37	116,273.15	3.35%
01	3010	12,786,426.76	428,345.30	3.35%
01	3213	1,978,910.48	232,634.34	11.76%
01	3310	7,194,159.95	241,004.36	3.35%
01	3311	27,444.08	919.37	3.35%
01	3315	158,577.65	5,312.35	3.35%
01	3327	100,000.00	3,350.00	3.35%
01	3345	1,242.38	41.62	3.35%
01	3384	23,545.78	788.78	3.35%
01	3385	34,150.27	1,144.03	3.35%
01	3395	28,765.36	963.64	3.35%
01	3410	277,015.45	9,280.01	3.35%
01	3550	348,118.47	10,768.88	3.09%
01	4035	1,057,797.60	35,436.22	3.35%
01	4127	919,650.36	30,808.29	3.35%
01	4201	726.28	24.33	3.35%
01	4203	2,145,048.81	71,859.14	3.35%
01	6010	314,629.57	10,540.09	3.35%
01	6053	100,018.90	3,350.06	3.35%
01	6128	165,697.31	5,550.85	3.35%
01	6211	7,830.72	262.33	3.35%
01	6331	31,000.00	1,038.50	3.35%
01	6387	2,329,126.35	78,025.73	3.35%
01	6388	346,240.65	11,599.06	3.35%
01	6500	71,464,483.64	2,394,060.20	3.35%
01	6520	325,363.29	10,899.67	3.35%
01	6546	2,409,108.93	80,705.15	3.35%
01	6547	135,028.65	4,523.46	3.35%
01	7220	112,960.81	3,783.89	3.35%
01	7311	27,172.05	910.26	3.35%
01	7339	23,808.05	797.57	3.35%
01	9010	1,349,748.18	40,074.72	2.97%
11	6371	162,562.94	5,445.86	3.35%
11	6391	1,968,774.71	65,953.97	3.35%
12	5025	123,372.00	4,132.00	3.35%
12	5035	45,456.95	1,522.80	3.35%

12	5059	30,870.00	1,034.00	3.35%
12	5160	18,746.87	626.13	3.34%
12	5210	394,062.11	13,201.00	3.35%
12	6105	9,158,211.89	306,798.74	3.35%
12	6127	9,288.68	112.44	1.21%
12	6160	8,900.00	298.00	3.35%
13	5310	13,619,229.28	456,244.11	3.35%
13	5320	1,686,418.57	56,494.32	3.35%
13	5330	49,362.58	1,653.00	3.35%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,364,730.53	4,364,730.53
2. State Lottery Revenue	8560	7,056,313.85		3,675,166.29	10,731,480.14
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)		7,056,313.85	0.00	8,039,896.82	15,096,210.67
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,056,313.85		0.00	7,056,313.85
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		3,013,320.91	3,013,320.91
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			36,750.00	36,750.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	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)		7,056,313.85	0.00	3,050,070.91	10,106,384.76
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	4,989,825.91	4,989,825.91

D. COMMENTS:

Electronic services related to the instructional materials purchased.

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

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		19,503,611.43	10,057,960.21	34,355,520.42	31,756,379.13	63,759,795.18	0.00	4,317,669.09
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	1,352.16	1,352.16	1,352.16	1,352.16	1,387.37	0.00	2,121.00
3100	Alternative Schools							
3200	Continuation Schools	28.50	28.50	28.50	28.50	35.34	0.00	
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	36.48	36.48	36.48	36.48	55.73		
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	17.00	17.00	17.00	17.00			
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	315.70	315.70	315.70	315.70	182.48		586.00
6000	ROC/P	7.17	7.17	7.17	7.17			
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)					36.38		
- -	Child Development (Fund 12)	39.00	39.00	39.00	39.00	53.90		
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		1,796.01	1,796.01	1,796.01	1,796.01	1,751.20	0.00	2,707.00

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			
Instructional Goals							
0001	Pre-Kindergarten	551,302.54	0.00	551,302.54	26,008.18		577,310.72
1110	Regular Education, K–12	318,734,518.01	125,925,610.40	444,660,128.41	20,977,230.96		465,637,359.37
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	6,609,911.22	2,804,896.50	9,414,807.72	444,151.80		9,858,959.52
3300	Independent Study Centers	381,315.08	0.00	381,315.08	17,988.87		399,303.95
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	9,593,189.82	3,972,374.83	13,565,564.65	639,967.39		14,205,532.04
4110	Regular Education, Adult	15,467.93	0.00	15,467.93	729.71		16,197.64
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	9,511,901.71	905,590.17	10,417,491.88	491,454.30		10,908,946.18
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	91,418,939.82	24,395,964.38	115,814,904.20	5,463,669.53		121,278,573.73
6000	Regional Occupational Ctr/Prg (ROC/P)	1,992,588.12	381,945.97	2,374,534.09	112,020.73		2,486,554.82
Other Goals							
7110	Nonagency - Educational	4,354.14	0.00	4,354.14	205.41		4,559.55
7150	Nonagency - Other	110,879.16	0.00	110,879.16	5,230.82		116,109.98
8100	Community Services	30,396.81	0.00	30,396.81	1,434.00		31,830.81
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					650,160.95	650,160.95
----	Enterprise					23,758.44	23,758.44
----	Facilities Acquisition & Construction					11,704,395.60	11,704,395.60
----	Other Outgo					251,633.00	251,633.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		5,364,553.19	5,364,553.19	2,150,910.64		7,515,463.83
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(913,516.37)		(913,516.37)
----	**Total General Fund and Charter Schools Funds Expenditures**	438,954,764.36	163,750,935.44	602,705,699.80	29,417,485.97	12,629,947.99	644,753,133.76

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	338,306.37	173,943.89	0.00	0.00	11,051.33	0.00	0.00			28,000.95	0.00	551,302.54
1110	Regular Education, K–12	316,209,730.77	45,089.84	1,728,921.18	693,383.07	50,470.65	0.00	6,922.50			0.00	0.00	318,734,518.01
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	4,561,338.79	23,000.96	10,627.04	791,298.94	992,372.46	0.00	0.00			231,273.03	0.00	6,609,911.22
3300	Independent Study Centers	381,315.08	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	381,315.08
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	8,431,429.36	929,090.94	12,163.00	218,804.77	0.00	0.00	1,701.75			0.00	0.00	9,593,189.82
4110	Regular Education, Adult	9,931.17	0.00	0.00	5,536.76	0.00	0.00	0.00			0.00	0.00	15,467.93
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	4,115,267.90	3,339,882.59	1,886,952.73	169,798.49	0.00	0.00	0.00			0.00	0.00	9,511,901.71
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	74,119,478.53	4,964,259.23	13,600.00	1,247.87	6,379,427.62	5,940,330.57	0.00			596.00	0.00	91,418,939.82
6000	ROC/P	1,871,547.35	98,704.80	0.00	22,335.97	0.00	0.00	0.00			0.00	0.00	1,992,588.12
Other Goals													
7110	Nonagency - Educational	0.00	0.00	4,354.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,354.14
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	110,879.16	0.00	0.00	0.00	0.00	110,879.16
8100	Community Services		0.00	0.00	0.00	0.00	0.00		30,396.81	0.00	0.00	0.00	30,396.81
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
Total Direct Charged Costs		410,038,345.32	9,573,972.25	3,656,618.09	1,902,405.87	7,433,322.06	5,940,330.57	119,503.41	30,396.81	0.00	259,869.98	0.00	438,954,764.36

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	72,029,577.12	50,513,035.08	3,382,998.20	125,925,610.40
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,518,195.29	1,286,701.21	0.00	2,804,896.50
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,943,289.98	2,029,084.85	0.00	3,972,374.83
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	905,590.17	0.00	0.00	905,590.17
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	16,817,342.24	6,643,951.25	934,670.89	24,395,964.38
6000	ROC/P	381,945.97	0.00	0.00	381,945.97
Other Goals					
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
Other Funds					
- -	Adult Education (Fund 11)	0.00	1,324,566.78	0.00	1,324,566.78
- -	Child Development (Fund 12)	2,077,530.40	1,962,456.01	0.00	4,039,986.41
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		95,673,471.17	63,759,795.18	4,317,669.09	163,750,935.44

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,289,379.80
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	88,095.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	15,295,892.19
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	12,657,635.36
5	Total Central Administration Costs in General Fund and Charter Schools Funds	30,331,002.35
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	438,954,764.36
2	Total Allocated Costs (from Form PCR, Column 2, Total)	163,750,935.44
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	602,705,699.80
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,116,295.06
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	10,106,781.24
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	27,005,814.38
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	40,228,890.68
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	642,934,590.48
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	4.72%

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)	650,160.95				650,160.95
Enterprise (Objects 1000-5999, 6400-6920)		23,758.44			23,758.44
Facilities Acquisition & Construction (Objects 1000-6700)			11,704,395.60		11,704,395.60
Other Outgo (Objects 1000 - 7999)				251,633.00	251,633.00
Total Other Costs	650,160.95	23,758.44	11,704,395.60	251,633.00	12,629,947.99

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: (FA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Fontana Unified (FA00)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

Current LEA:	36-67710-0000000 Fontana Unified	
Selected SELPA:	FA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
FA	Fontana Unified	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(149,991.47)	0.00	(913,516.37)				
Other Sources/Uses Detail					0.00	131.00		
Fund Reconciliation							4,250,662.34	4,188,005.36
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	51,595.39	0.00	71,399.83	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	237,113.44
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	53,881.59	0.00	327,725.11	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							.54	1,390,638.20
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(290,216.06)	514,391.43	0.00				
Other Sources/Uses Detail					131.00	0.00		
Fund Reconciliation							224,032.07	2,446,361.78
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	334,730.55	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							12,135.38	309,454.34
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,158,586.89	73,844.10
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	440,207.53	(440,207.53)	913,516.37	(913,516.37)	131.00	131.00	8,645,417.22	8,645,417.22

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								4,442.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,595,528.22	0.00	0.00	6,769.92	2,220,410.94	28,142,156.74		31,964,865.82
2000-2999	Classified Salaries	698,593.21	0.00	0.00	0.00	733,416.99	11,906,554.90		13,338,565.10
3000-3999	Employee Benefits	1,102,762.16	0.00	0.00	2,380.35	1,517,615.34	21,665,320.61		24,288,078.46
4000-4999	Books and Supplies	232,787.63	0.00	0.00	0.00	85,093.04	206,947.79		524,828.46
5000-5999	Services and Other Operating Expenditures	6,196,383.47	0.00	0.00	143,430.78	20,453.14	14,942,334.59		21,302,601.98
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	32,537.39		32,537.39
7130	State Special Schools	19,764.00	0.00	0.00	0.00	0.00	0.00		19,764.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,845,818.69	0.00	0.00	152,581.05	4,576,989.45	76,895,852.02	0.00	91,471,241.21
7310	Transfers of Indirect Costs	38,677.50	0.00	0.00	1,932.81	9,542.62	2,655,244.24		2,705,397.17
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	24,395,964.51							24,395,964.51
	Total Indirect Costs and PCR Allocations	24,434,642.01	0.00	0.00	1,932.81	9,542.62	2,655,244.24	0.00	27,101,361.68
	TOTAL COSTS	34,280,460.70	0.00	0.00	154,513.86	4,586,532.07	79,551,096.26	0.00	118,572,602.89
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	106,851.53	0.00	0.00	0.00	0.00	4,871,895.24		4,978,746.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	61,637.97	197,800.54		259,438.51
3000-3999	Employee Benefits	38,734.81	0.00	0.00	0.00	59,478.71	2,108,005.16		2,206,218.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	37,460.97	1,941.07		39,402.04
5000-5999	Services and Other Operating Expenditures	28,765.36	0.00	0.00	23,545.78	1,242.38	2,110,954.41		2,164,507.93
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	174,351.70	0.00	0.00	23,545.78	159,820.03	9,290,596.42	0.00	9,648,313.93
7310	Transfers of Indirect Costs	5,233.01	0.00	0.00	788.78	5,353.97	250,284.37		261,660.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,233.01	0.00	0.00	788.78	5,353.97	250,284.37	0.00	261,660.13
	TOTAL BEFORE OBJECT 8980	179,584.71	0.00	0.00	24,334.56	165,174.00	9,540,880.79	0.00	9,909,974.06
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								9,909,974.06

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,488,676.69	0.00	0.00	6,769.92	2,220,410.94	23,270,261.50		26,986,119.05
2000-2999	Classified Salaries	698,593.21	0.00	0.00	0.00	671,779.02	11,708,754.36		13,079,126.59
3000-3999	Employee Benefits	1,064,027.35	0.00	0.00	2,380.35	1,458,136.63	19,557,315.45		22,081,859.78
4000-4999	Books and Supplies	232,787.63	0.00	0.00	0.00	47,632.07	205,006.72		485,426.42
5000-5999	Services and Other Operating Expenditures	6,167,618.11	0.00	0.00	119,885.00	19,210.76	12,831,380.18		19,138,094.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	32,537.39		32,537.39
7130	State Special Schools	19,764.00	0.00	0.00	0.00	0.00	0.00		19,764.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,671,466.99	0.00	0.00	129,035.27	4,417,169.42	67,605,255.60	0.00	81,822,927.28
7310	Transfers of Indirect Costs	33,444.49	0.00	0.00	1,144.03	4,188.65	2,404,959.87		2,443,737.04
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	24,395,964.51							24,395,964.51
	Total Indirect Costs and PCR Allocations	24,429,409.00	0.00	0.00	1,144.03	4,188.65	2,404,959.87	0.00	26,839,701.55
	TOTAL BEFORE OBJECT 8980	34,100,875.99	0.00	0.00	130,179.30	4,421,358.07	70,010,215.47	0.00	108,662,628.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								108,662,628.83
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	397,639.03	0.00	0.00	0.00	0.00	(64.00)		397,575.03
3000-3999	Employee Benefits	309,188.14	0.00	0.00	0.00	56,608.33	569,446.13		935,242.60
4000-4999	Books and Supplies	115,591.23	0.00	0.00	0.00	0.00	0.00		115,591.23
5000-5999	Services and Other Operating Expenditures	5,122,074.97	0.00	0.00	0.00	0.00	0.00		5,122,074.97
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	19,764.00	0.00	0.00	0.00	0.00	0.00		19,764.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,964,257.37	0.00	0.00	0.00	56,608.33	569,382.13	0.00	6,590,247.83
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	5,964,257.37	0.00	0.00	0.00	56,608.33	569,382.13	0.00	6,590,247.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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)								43,407,090.65
	TOTAL COSTS								49,997,338.48

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

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	104,100,352.80	43,037,771.98
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	104,100,352.80	43,037,771.98

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	4,332.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	4,332.00

SELPA: **Fontana Unified (FA)**

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 Expenditures by LEA (LE-CY) and the 2022-23 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 2023-24 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 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
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.

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

		Column A Actual Expenditures (LE-CY Worksheet) FY 2023-24	Column B Actual Expenditures Comparison Year FY 2022-23	Column C Difference (A - B)
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	118,572,602.89		
	b. Less: Expenditures paid from federal sources	9,909,974.06		
	c. Expenditures paid from state and local sources	108,662,628.83	104,100,352.80	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		104,100,352.80	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	108,662,628.83	104,100,352.80	4,562,276.03

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

		Actual FY 2023-24	Comparison Year FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	118,572,602.89		
	b. Less: Expenditures paid from federal sources	9,909,974.06		
	c. Expenditures paid from state and local sources	108,662,628.83	104,100,352.80	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		104,100,352.80	
	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	108,662,628.83	104,100,352.80	
	d. Special education unduplicated pupil count	4,442.00	4,336.00	
	e. Per capita state and local expenditures (A2c/A2d)	24,462.55	24,008.38	454.16

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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 FY 2023-24	Comparison Year FY 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	49,997,338.48	43,037,771.98	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		43,037,771.98	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	49,997,338.48	43,037,771.98	6,959,566.50

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

		Actual FY 2023-24	Comparison Year FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	49,997,338.48	43,037,771.98	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		43,037,771.98	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	49,997,338.48	43,037,771.98	
	b. Special education unduplicated pupil count	4,442.00	4,366.00	
	c. Per capita local expenditures(B2a/ B2b)	11,255.59	9,857.48	1,398.11

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.

Jonathan Dunn — Contact Name
909-357-5000 — Telephone Number
Executive Director, Fiscal Services
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SELPA: **Fontana Unified (FA)**

Title

Email Address

SELPA: Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: **Fontana Unified (FA)**

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	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	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

* 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
	UNDUPLICATED PUPIL COUNT								4,442.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,809,656.00	0.00	0.00	7,086.00	2,429,647.00	29,599,284.00		33,845,673.00
2000-2999	Classified Salaries	786,600.00	0.00	0.00	0.00	905,934.00	12,680,763.00		14,373,297.00
3000-3999	Employee Benefits	1,275,747.00	0.00	0.00	2,484.00	1,717,428.00	23,466,172.00		26,461,831.00
4000-4999	Books and Supplies	250,299.00	0.00	0.00	0.00	71,103.00	228,637.00		550,039.00
5000-5999	Services and Other Operating Expenditures	5,043,633.00	0.00	0.00	119,885.00	5,467.00	14,612,511.00		19,781,496.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
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	9,165,935.00	0.00	0.00	129,455.00	5,129,579.00	80,627,367.00	0.00	95,052,336.00
7310	Transfers of Indirect Costs	1,069.00	0.00	0.00	1,248.00	11,454.00	3,121,990.00		3,135,761.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,069.00	0.00	0.00	1,248.00	11,454.00	3,121,990.00	0.00	3,135,761.00
	TOTAL COSTS	9,167,004.00	0.00	0.00	130,703.00	5,141,033.00	83,749,357.00	0.00	98,188,097.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,804,889.00	0.00	0.00	7,086.00	2,429,647.00	24,541,092.00		28,782,714.00
2000-2999	Classified Salaries	786,600.00	0.00	0.00	0.00	839,746.00	12,475,097.00		14,101,443.00
3000-3999	Employee Benefits	1,274,022.00	0.00	0.00	2,484.00	1,650,483.00	21,260,740.00		24,187,729.00
4000-4999	Books and Supplies	250,299.00	0.00	0.00	0.00	46,071.00	225,545.00		521,915.00
5000-5999	Services and Other Operating Expenditures	5,021,843.00	0.00	0.00	119,885.00	4,227.00	14,205,841.00		19,351,796.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
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	9,137,653.00	0.00	0.00	129,455.00	4,970,174.00	72,748,315.00	0.00	86,985,597.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,248.00	5,685.00	2,851,707.00		2,858,640.00
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	1,248.00	5,685.00	2,851,707.00	0.00	2,858,640.00
	TOTAL BEFORE OBJECT 8980	9,137,653.00	0.00	0.00	130,703.00	4,975,859.00	75,600,022.00	0.00	89,844,237.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								89,844,237.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	429,643.00	0.00	0.00	0.00	0.00	0.00		429,643.00
3000-3999	Employee Benefits	348,031.00	0.00	0.00	0.00	63,965.00	637,887.00		1,049,883.00
4000-4999	Books and Supplies	115,000.00	0.00	0.00	0.00	0.00	0.00		115,000.00
5000-5999	Services and Other Operating Expenditures	4,081,000.00	0.00	0.00	0.00	0.00	0.00		4,081,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,973,674.00	0.00	0.00	0.00	63,965.00	637,887.00	0.00	5,675,526.00
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	4,973,674.00	0.00	0.00	0.00	63,965.00	637,887.00	0.00	5,675,526.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								51,596,753.00
	TOTAL COSTS								57,272,279.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									28,021.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,595,528.22	0.00	0.00	6,769.92	2,220,410.94	28,142,156.74	0.00		31,964,865.82
2000-2999	Classified Salaries	698,593.21	0.00	0.00	0.00	733,416.99	11,906,554.90	0.00		13,338,565.10
3000-3999	Employee Benefits	1,102,762.16	0.00	0.00	2,380.35	1,517,615.34	21,665,320.61	0.00		24,288,078.46
4000-4999	Books and Supplies	232,787.63	0.00	0.00	0.00	85,093.04	206,947.79	0.00		524,828.46
5000-5999	Services and Other Operating Expenditures	6,196,383.47	0.00	0.00	143,430.78	20,453.14	14,942,334.59	0.00		21,302,601.98
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	32,537.39	0.00		32,537.39
7130	State Special Schools	19,764.00	0.00	0.00	0.00	0.00	0.00	0.00		19,764.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,845,818.69	0.00	0.00	152,581.05	4,576,989.45	76,895,852.02	0.00	0.00	91,471,241.21
7310	Transfers of Indirect Costs	38,677.50	0.00	0.00	1,932.81	9,542.62	2,655,244.24	0.00		2,705,397.17
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)	24,395,964.51								24,395,964.51
	Total Indirect Costs	38,677.50	0.00	0.00	1,932.81	9,542.62	2,655,244.24	0.00	0.00	2,705,397.17
	TOTAL COSTS	9,884,496.19	0.00	0.00	154,513.86	4,586,532.07	79,551,096.26	0.00	0.00	94,176,638.38
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	106,851.53	0.00	0.00	0.00	0.00	4,871,895.24	0.00		4,978,746.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	61,637.97	197,800.54	0.00		259,438.51
3000-3999	Employee Benefits	38,734.81	0.00	0.00	0.00	59,478.71	2,108,005.16	0.00		2,206,218.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	37,460.97	1,941.07	0.00		39,402.04
5000-5999	Services and Other Operating Expenditures	28,765.36	0.00	0.00	23,545.78	1,242.38	2,110,954.41	0.00		2,164,507.93
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	174,351.70	0.00	0.00	23,545.78	159,820.03	9,290,596.42	0.00	0.00	9,648,313.93
7310	Transfers of Indirect Costs	5,233.01	0.00	0.00	788.78	5,353.97	250,284.37	0.00		261,660.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,233.01	0.00	0.00	788.78	5,353.97	250,284.37	0.00	0.00	261,660.13
	TOTAL BEFORE OBJECT 8980	179,584.71	0.00	0.00	24,334.56	165,174.00	9,540,880.79	0.00	0.00	9,909,974.06
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									9,909,974.06

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,488,676.69	0.00	0.00	6,769.92	2,220,410.94	23,270,261.50	0.00		26,986,119.05
2000-2999	Classified Salaries	698,593.21	0.00	0.00	0.00	671,779.02	11,708,754.36	0.00		13,079,126.59
3000-3999	Employee Benefits	1,064,027.35	0.00	0.00	2,380.35	1,458,136.63	19,557,315.45	0.00		22,081,859.78
4000-4999	Books and Supplies	232,787.63	0.00	0.00	0.00	47,632.07	205,006.72	0.00		485,426.42
5000-5999	Services and Other Operating Expenditures	6,167,618.11	0.00	0.00	119,885.00	19,210.76	12,831,380.18	0.00		19,138,094.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	32,537.39	0.00		32,537.39
7130	State Special Schools	19,764.00	0.00	0.00	0.00	0.00	0.00	0.00		19,764.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,671,466.99	0.00	0.00	129,035.27	4,417,169.42	67,605,255.60	0.00	0.00	81,822,927.28
7310	Transfers of Indirect Costs	33,444.49	0.00	0.00	1,144.03	4,188.65	2,404,959.87	0.00		2,443,737.04
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)	24,395,964.51								24,395,964.51
	Total Indirect Costs	33,444.49	0.00	0.00	1,144.03	4,188.65	2,404,959.87	0.00	0.00	2,443,737.04
	TOTAL BEFORE OBJECT 8980	9,704,911.48	0.00	0.00	130,179.30	4,421,358.07	70,010,215.47	0.00	0.00	84,266,664.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									84,266,664.32
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	397,639.03	0.00	0.00	0.00	0.00	(64.00)	0.00		397,575.03
3000-3999	Employee Benefits	309,188.14	0.00	0.00	0.00	56,608.33	569,446.13	0.00		935,242.60
4000-4999	Books and Supplies	115,591.23	0.00	0.00	0.00	0.00	0.00	0.00		115,591.23
5000-5999	Services and Other Operating Expenditures	5,122,074.97	0.00	0.00	0.00	0.00	0.00	0.00		5,122,074.97
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	19,764.00	0.00	0.00	0.00	0.00	0.00	0.00		19,764.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,964,257.37	0.00	0.00	0.00	56,608.33	569,382.13	0.00	0.00	6,590,247.83
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,964,257.37	0.00	0.00	0.00	56,608.33	569,382.13	0.00	0.00	6,590,247.83

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									43,407,090.65
	TOTAL COSTS									49,997,338.48

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

SELPA: **Fontana Unified (FA)**

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 2024-25 Budget by LEA (LB-B) and the 2023-24 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 2024-25 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 2024-25 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

SELPA: **Fontana Unified (FA)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: Fontana Unified (FA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

		Column A Budgeted Amounts (LB-B Worksheet) FY 2024-25	Column B Actual Expenditures Comparison Year FY 2023-24	Column C Difference (A - B)
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	98,188,097.00		
	b. Less: Expenditures paid from federal sources	8,343,860.00		
	c. Expenditures paid from state and local sources	89,844,237.00	84,266,664.32	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		84,266,664.32	
	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	89,844,237.00	84,266,664.32	5,577,572.68
	If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2024-25	Comparison Year FY2023-24	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	98,188,097.00		
	b. Less: Expenditures paid from federal sources	8,343,860.00		
	c. Expenditures paid from state and local sources	89,844,237.00	84,266,664.32	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		84,266,664.32	
	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	89,844,237.00	84,266,664.32	
	d. Special education unduplicated pupil count	4,442.00	4,442.00	
	e. Per capita state and local expenditures (A2c/A2d)	20,226.08	18,970.43	1,255.64
	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: **Fontana Unified (FA)**

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2024-25	Comparison Year FY 2023-24	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	57,272,279.00	49,997,338.48	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		49,997,338.48	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	57,272,279.00	49,997,338.48	7,274,940.52

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

		Budget FY 2024-25	Comparison Year FY 2023-24	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	57,272,279.00	49,997,338.48	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		49,997,338.48	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	57,272,279.00	49,997,338.48	
	b. Special education unduplicated pupil count	4,442.00	4,442.00	
	c. Per capita local expenditures (B2a/B2b)	12,893.35	11,255.59	1,637.76

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.

Jonathan Dunn	909-357-5000
Contact Name	Telephone Number
Executive Director, Fiscal Services	Jonathan.Dunn@Fusd.net
Title	Email Address

SELPA: **Fontana Unified (FA)**

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	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 COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	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			0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				

SELPA: **Fontana Unified (FA)**

Object Code	Description	Fontana Unified (FA00)	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		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Unaudited Actuals
Budget 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Fontana Unified **San Bernardino County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	NEG. EFB
01	5810	($242,640.00)
Explanation: Emergency Connectively Funds were overestimated in 22/23		
01	6318	($13,478.60)
Explanation: Increased spending in 23/24, will reduce budget in 24/25		
Total of negative resource balances for Fund 01		($256,118.60)

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

FUND	RESOURCE	OBJECT	VALUE
01	5810	9790	($242,640.00)
Explanation: Emergency Connectively Funds were overestimated in 22/23			
01	6318	9790	($13,478.60)
Explanation: Increased spending in 23/24, will reduce budget in 24/25			

Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Fontana Unified **San Bernardino County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9791	3213	9791	$121.93
01-3213-1-0000-0000-9791	3213	9791	($121.93)

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	NEG. EFB
01	5810	($242,640.00)
Explanation: Emergency Connectively Funds were overestimated in 22/23		
Total of negative resource balances for Fund 01		($242,640.00)

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

FUND	RESOURCE	OBJECT	VALUE
01	5810	8290	($242,640.00)
Explanation: Received less Emergency Connectivity Funds that accrual set up in 22/23.			
01	5810	9790	($242,640.00)
Explanation: Received less Emergency Connectivity Funds that accrual set up in 22/23.			
01	6762	8590	($10,709.32)
Explanation: Cash received less than estimated received up from CDE estimate.			
01	7435	8590	($8,733.04)
Explanation: Cash received less than estimated received up from CDE estimate.			
67	9010	8699	($211,424.28)
Explanation: Adjustment for JPA closeout payment to Colton USD.			
67	9010	5400	($112,092.66)
Explanation: Adjustment for JPA closeout payment to Colton USD.			

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

FUND	RESOURCE	VALUE
01	5810	($242,640.00)
Explanation: Received less Emergency Connectivity Funds that accrual set up in 22/23.		
01	6762	($10,709.32)
Explanation: Cash received less than estimated received up from CDE estimate.		
01	7435	($8,733.04)
Explanation: Cash received less than estimated received up from CDE estimate.		

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. **Exception**

Explanation: Combined amount for 3213 and 3214 taken out of 3213