



2022-23

Unaudited Actuals

September 6, 2023

Board of Education

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UNAUDITED ACTUALS EXECUTIVE SUMMARY

Following this summary are the 2022-23 Unaudited Actuals for the district. The Unaudited Actuals packet includes a summary of major items, state prescribed forms for the submission of the 2022-23 actual financial results (in SACS format), supplementary schedules and the Technical Review Checklist. This packet is placed on the September 6, 2023, 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 2023-24 Adopted Budget to the 2022-23 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 2023-24 budget, estimated actual financial results for 2022-23 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 – 2022-23)

Description	Estimated Actuals: 2022-23	Unaudited Actuals: 2022-23	Variance
	Unrestricted	Unrestricted	Unrestricted
REVENUES			
General Purpose Revenue (LCFF)	476,849,691	476,868,881	19,190
Federal Revenue	-	-	-
State Revenue	10,228,640	12,048,140	1,819,500
Local Revenue	7,674,922	7,137,609	(537,313)
Total Revenues	494,753,253	496,054,631	1,301,378
EXPENDITURES			
Certificated Salaries	194,428,168	193,896,717	(531,451)
Classified Salaries	58,310,034	58,062,684	(247,350)
Benefits	126,042,100	125,026,439	(1,015,661)
Books and Supplies	21,283,900	19,048,625	(2,235,275)
Other Services & Oper. Expenses	33,977,123	34,906,254	929,131
Capital Outlay	1,383,813	1,678,041	294,228
Other Outgo 7xxx	265,940	255,422	(10,518)
Transfer of Indirect 73xx	(4,795,410)	(5,034,534)	(239,124)
Total Expenditures	430,895,668	427,839,647	(3,056,021)
Excess / (Deficiency)	63,857,585	68,214,984	4,357,399
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	3,225,569	3,225,569	-
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	(53,395,977)	(54,502,720)	(1,106,743)
Total Financing Sources/Uses	(56,621,546)	(57,728,289)	(1,106,743)
Net Increase (Decrease)	7,236,039	10,486,694	3,250,655
FUND BALANCE, RESERVES			
Beginning Balance	161,810,748	161,810,748	-
Ending Balance	169,046,787	172,297,442	3,250,655

Restricted (Estimated Actuals vs. Unaudited Actuals – 2022-23)

Description	Estimated Actuals: 2022-23	Unaudited Actuals: 2022-23	Variance
	Restricted	Restricted	Restricted
REVENUES			
General Purpose Revenue (LCFF)	-	-	-
Federal Revenue	50,537,439	45,528,890	(5,008,549)
State Revenue	156,096,915	183,123,553	27,026,638
Local Revenue	6,468,029	4,840,491	(1,627,538)
Total Revenues	213,102,383	233,492,934	20,390,551
EXPENDITURES			
Certificated Salaries	46,623,947	45,649,854	(974,093)
Classified Salaries	23,318,493	23,329,081	10,588
Benefits	54,434,173	54,719,399	285,226
Books and Supplies	15,231,290	14,924,752	(306,538)
Other Services & Oper. Expenses	46,053,947	45,137,918	(916,029)
Capital Outlay	6,737,560	5,182,538	(1,555,022)
Other Outgo 7xxx	-	-	-
Transfer of Indirect 73xx	3,709,796	3,997,047	287,251
Total Expenditures	196,109,206	192,940,588	(3,168,618)
Excess / (Deficiency)	16,993,177	40,552,345	23,559,168
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	53,395,977	54,502,720	1,106,743
Total Financing Sources/Uses	53,395,977	54,502,720	1,106,743
Net Increase (Decrease)	70,389,154	95,055,065	24,665,911
FUND BALANCE, RESERVES			
Beginning Balance	59,102,905	59,102,905	-
Ending Balance	129,492,059	154,157,970	24,665,911

Total Unrestricted and Restricted (Estimated Actuals vs. Unaudited Actuals – 2022-23)

Description	Estimated Actuals: 2022-23			Unaudited Actuals: 2022-23			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (LCFF)	476,849,691	-	476,849,691	476,868,881	-	476,868,881	19,190	-	19,190
Federal Revenue	-	50,537,439	50,537,439	-	45,528,890	45,528,890	-	(5,008,549)	(5,008,549)
State Revenue	10,228,640	156,096,915	166,325,555	12,048,140	183,123,553	195,171,693	1,819,500	27,026,638	28,846,138
Local Revenue	7,674,922	6,468,029	14,142,951	7,137,609	4,840,491	11,978,100	(537,313)	(1,627,538)	(2,164,851)
Total Revenues	494,753,253	213,102,383	707,855,636	496,054,631	233,492,934	729,547,565	1,301,378	20,390,551	21,691,929
EXPENDITURES									
Certificated Salaries	194,428,168	46,623,947	241,052,115	193,896,717	45,649,854	239,546,571	(531,451)	(974,093)	(1,505,544)
Classified Salaries	58,310,034	23,318,493	81,628,527	58,062,684	23,329,081	81,391,764	(247,350)	10,588	(236,763)
Benefits	126,042,100	54,434,173	180,476,273	125,026,439	54,719,399	179,745,838	(1,015,661)	285,226	(730,435)
Books and Supplies	21,283,900	15,231,290	36,515,190	19,048,625	14,924,752	33,973,377	(2,235,275)	(306,538)	(2,541,813)
Other Services & Oper. Expenses	33,977,123	46,053,947	80,031,070	34,906,254	45,137,918	80,044,172	929,131	(916,029)	13,102
Capital Outlay	1,383,813	6,737,560	8,121,373	1,678,041	5,182,538	6,860,579	294,228	(1,555,022)	(1,260,794)
Other Outgo 7xxx	265,940	-	265,940	255,422	-	255,422	(10,518)	-	(10,518)
Transfer of Indirect 73xx	(4,795,410)	3,709,796	(1,085,614)	(5,034,534)	3,997,047	(1,037,487)	(239,124)	287,251	48,127
Total Expenditures	430,895,668	196,109,206	627,004,874	427,839,647	192,940,588	620,780,236	(3,056,021)	(3,168,618)	(6,224,638)
Excess / (Deficiency)	63,857,585	16,993,177	80,850,762	68,214,984	40,552,345	108,767,329	4,357,399	23,559,168	27,916,567
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	3,225,569	-	3,225,569	3,225,569	-	3,225,569	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(53,395,977)	53,395,977	-	(54,502,720)	54,502,720	-	(1,106,743)	1,106,743	-
Total Financing Sources/Uses	(56,621,546)	53,395,977	(3,225,569)	(57,728,289)	54,502,720	(3,225,569)	(1,106,743)	1,106,743	-
Net Increase (Decrease)	7,236,039	70,389,154	77,625,193	10,486,694	95,055,065	105,541,760	3,250,655	24,665,911	27,916,567
FUND BALANCE, RESERVES									
Beginning Balance	161,810,748	59,102,905	220,913,653	161,810,748	59,102,905	220,913,653	-	-	-
Ending Balance	169,046,787	129,492,059	298,538,846	172,297,442	154,157,970	326,455,413	3,250,655	24,665,911	27,916,567

Combined Variance is due to:

Unrestricted = \$3.3 Million

- **Revenue**
 - Higher Fair Market Value (FMV) of cash holdings, Increased Interest receipts = \$1.3 Million
 - Increased Contribution to SPED = (\$1.1 Million)
- **Expenses**
 - Textbook reduction = (\$1.5 Million)
 - Decrease in salaries and benefits for unused additional assignments and OT = (\$1.6 Million)

Restricted = \$24.7* Million

- **Revenue**
 - Learning Recovery Block Grant and Arts, Music & Discretionary Materials Block Grant = \$20.8 Million
 - CalShape Grant Project In process = (\$3.0 Million)
 - Medi-Cal Billing increase and Supply Chain Grant = \$2.4 Million
 - SPED contribution increase = \$1.1 million
- **Expenses**
 - CalShape and police car fallout = (\$1.6 Million)
 - Decrease in salaries and benefits for unused additional assignments and OT = (\$1.7M)

GENERAL FUND (FUND 01) UNRESTRICTED OVERVIEW

Fontana Unified School District
2021-22 Unaudited Actuals
Unrestricted General Fund - Fund 01

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget*
Revenue						
LCFF Sources	404,437,855	400,438,315	428,196,752	476,849,691	476,868,881	495,091,034
Federal Revenue	753,478	-	-	-	-	-
State Revenue	9,331,026	10,261,750	7,800,476	10,228,640	12,048,140	10,239,539
Other Local Revenue	5,736,916	7,272,000	(2,149,832)	7,674,922	7,137,609	4,186,000
Total Revenue	420,259,275	417,972,065	433,847,396	494,753,253	496,054,631	509,516,573
Expenditures						
Certificated Salaries	168,339,504	163,877,988	178,146,251	194,428,168	193,896,717	197,401,272
Classified Salaries	50,072,991	48,402,953	53,866,278	58,310,034	58,062,684	60,569,805
Employee Benefits	106,598,698	104,084,757	111,799,993	126,042,100	125,026,439	128,281,495
Books & Supplies	9,372,510	6,975,521	19,191,866	21,283,900	19,048,625	24,868,083
Contracted Services	20,911,390	3,641,203	28,436,322	33,977,123	34,906,254	38,893,637
Capital Outlay	3,577,288	4,411,955	5,393,963	1,383,813	1,678,041	1,942,565
Other Outgo	(3,666,581)	(5,000,821)	(2,888,095)	(4,529,470)	(4,779,112)	(3,929,475)
Total Expenditures	355,205,798	326,393,556	393,946,579	430,895,668	427,839,647	448,027,382
Other Financing Sources/Uses	(50,017,437)	(47,215,667)	(68,486,183)	(56,621,546)	(57,728,289)	(58,259,704)
Net Increase/Decrease in Fund Balance	15,036,040	44,362,841	(28,585,367)	7,236,039	10,486,694	3,229,487
Beginning Fund Balance	130,997,233	146,033,273	190,396,114	161,810,748	161,810,747.76	172,297,442
Net Increase/Decrease in Fund Balance	15,036,040	44,362,841	(28,585,367)	7,236,039	10,486,694	3,229,487
Ending Fund Balance	146,033,273	190,396,114	161,810,748	169,046,787	172,297,442	175,526,929

COMPONENTS OF THE JUNE 30, 2023 ENDING GENERAL FUND BALANCE

Unrestricted	\$	172,297,442
Revolving Cash	\$	200,000
Stores	\$	342,321
Prepaid Expenditures	\$	4,335,533
Carryover		
School Sites	\$	1,330,245
Supplemental & Concentration	\$	1,046,319
Commitments	\$	135,079,589
4% Reserve for Economic Uncertainty	\$	24,960,232
Unassigned	\$	5,003,203
 Restricted		 154,157,970
Carryover		
ELO-P		45,036,171
Supply Chain Assistance		1,084,711
Educator Effectiveness		8,281,115
Lottery Instructional Materials		4,364,731
AntiBias Grant		199,972
CA Community School Planning Grant		200,000
Special Education		4,796,387
Arts, Music, and Instructional Materials Block Grant		16,790,526
KIT Infrastructure		4,368,251
Classified Employee PD Grant		229,069
A-G Grant		3,783,980
ELO Grant		512,760
Learning Recovery Block Grant		52,753,587
Other Restricted State		309,609
Ongoing & Major Maintenance Account (RRMA)		6,925,471
Medi-Cal Billing		3,385,656
Other Restricted Local		1,135,976
Other		
 Total Reserves	 \$	 326,455,412

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

The district ended 2022-23 with a Net increase of \$105,541,760 of which \$10,486,694 is Unrestricted increase and \$95,055,065 is Restricted increase. The 2023-24 Adopted Budget currently estimates a Net Increase of \$16,290,692 of which \$3,229,487 is Unrestricted and \$13,061,205 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).

Resource	Program	2022-23	2023-24
		Unaudited Actuals	Adopted Budget
2600	ELO-P	45,036,171	71,555,725
5466	Supply Chain Assistance Funds	1,084,711	1,084,711
6266	Educator Effectiveness	8,281,115	6,490,348
6300	Lottery Instructional Materials	4,364,731	3,523,533
6318	AnitBias Grant	199,972	199,972
6331	CA Community Schools Planning Grant	200,000	
65XX	Special Education	4,796,387	6,074,937
6762	Arts, Music, and Instructional Materials Block Grant	16,790,526	13,790,526
7032	KIT Infrastructure	4,368,251	4,368,251
7311	Classified Employee PD Grant	229,069	189,134
7412/7413	A-G Grant	3,783,980	3,783,980
7425/7426	ELO Grant	512,760	380,565
7435	Learning Recovery Block Grant	52,753,587	46,894,651
7810	Other Restricted State	309,609	309,609
8150	Ongoing & Major Maintenance Account (RRMA)	6,925,471	6,723,347
9011	Medi-Cal Billing	3,385,656	2,322,850
9XXX	Other Restricted Local	1,135,976	(425,612)
	Total Restricted Balance	\$ 154,157,970	\$ 167,266,525

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

2022-23 Estimated Actuals -- This represents the 2022-23 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.

2023-24 Budget -- This represents the 2023-24 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 2022-23 fiscal year is Nigro & Nigro, A Professional Accountancy Corporation. The auditor's opinion of the district's financial statements for the 2022-23 fiscal year will be available in approximately December 2023.

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 2022-23 Unaudited Actuals Adult Education Fund - Fund 11						
	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24
	Audited	Audited	Audited	Estimated	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	503,802	681,255	745,323	768,725	768,725	422,877
State Revenue	217,603	222,120	153,258	157,531	100,337	100,000
Other Local Revenue	1,317,310	1,828,570	2,193,942	1,086,969	1,563,370	1,722,790
Total Revenue	2,038,714	2,731,945	3,092,524	2,013,225	2,432,431	2,245,667
Expenditures						
Certificated Salaries	768,989	686,132	664,622	591,594	670,902	629,198
Classified Salaries	315,500	373,134	406,882	479,691	432,092	582,575
Employee Benefits	470,017	457,351	458,651	457,735	467,305	493,945
Books & Supplies	195,619	460,372	427,306	786,419	559,379	286,129
Contracted Services	70,248	490,540	938,578	320,746	216,471	194,810
Capital Outlay	-	-	71,855	-	6,995	-
Other Outgo	43,048	74,577	59,767	72,902	59,607	59,010
Total Expenditures	1,863,421	2,542,106	3,027,661	2,709,087	2,412,749	2,245,667
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	175,293	189,839	64,863	(695,862)	19,682	-
Beginning Fund Balance	462,657	637,950	827,789	892,651	892,651	912,333
Net Increase/Decrease in Fund Balance	175,293	189,839	64,863	(695,862)	19,682	-
Ending Fund Balance	637,950	827,789	892,652	196,789	912,333	912,333

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
2022-23 Unaudited Actuals
Child Development Fund - 12**

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources						
Federal Revenue	385,283	838,013	987,430	512,546	765,035	571,398
State Revenue	8,035,948	7,725,196	8,476,091	8,096,222	8,752,776	8,898,886
Other Local Revenue	631,673	755,561	696,710	762,815	677,930	820,852
Total Revenue	9,052,904	9,318,770	10,160,231	9,371,583	10,195,741	10,291,136
Expenditures						
Certificated Salaries	3,042,880	2,869,876	3,191,437	3,320,700	3,304,396	3,552,113
Classified Salaries	2,481,121	1,920,545	2,476,655	2,490,756	2,448,366	2,746,323
Employee Benefits	2,920,475	2,621,553	2,864,329	2,613,794	2,903,817	3,036,851
Books & Supplies	134,658	657,987	717,038	979,105	973,191	397,220
Contracted Services	127,707	401,834	287,012	254,827	224,344	234,544
Capital Outlay		5,414	(0)	-	(0)	-
Other Outgo	282,480	354,033	257,660	378,281	376,735	332,595
Total Expenditures	8,989,321	8,831,244	9,794,131	10,037,463	10,230,850	10,299,646
Other Financing Sources/Uses	37,088	-	-	-	-	49,151
Net Increase/Decrease in Fund Balance	100,671	487,526	366,100	(665,880)	(35,109)	40,641
Beginning Fund Balance	1,506,905	1,607,576	2,095,102	2,461,202	2,333,630	2,298,521
Net Increase/Decrease in Fund Balance	100,671	487,526	366,100	(665,880)	(35,109)	40,641
Ending Fund Balance	1,607,576	2,095,102	2,461,203	1,795,322	2,298,521	2,339,162

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, foods 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 2022-23 Unaudited Actuals Cafeteria Special Revenue Fund - 13						
	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	26,842,294	48,656,203	27,181,969	20,789,305	20,516,397	20,721,551
State Revenue	1,481,733	2,171,524	1,433,599	9,903,869	10,126,511	9,904,847
Other Local Revenue	866,964	243,266	(334,773)	396,500	455,424	396,500
Total Revenue	29,190,991	51,070,993	28,280,796	31,089,674	31,098,332	31,022,898
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	8,776,379	8,025,629	8,458,663	9,356,616	9,043,867	10,227,003
Employee Benefits	4,665,168	4,429,361	4,697,249	5,153,580	5,065,638	5,570,664
Books & Supplies	12,634,730	23,623,382	11,797,189	14,527,282	11,369,074	14,895,016
Contracted Services	296,412	142,696	367,457	537,095	101,924	686,166
Capital Outlay	1,455,879	110,312	482,741	1,649,502	840,603	7,141,910
Other Outgo	862,513	1,442,282	403,047	634,431	601,146	592,208
Total Expenditures	28,691,081	37,773,661	26,206,346	31,858,506	27,022,253	39,112,967
Other Financing Sources/Uses	60,136	-	3,079	-	-	-
Net Increase/Decrease in Fund Balance	560,046	13,297,332	2,077,529	(768,832)	4,076,079	(8,090,069)
Beginning Fund Balance	10,158,766	10,718,812	24,016,144	26,093,673	26,093,673	30,169,752
Net Increase/Decrease in Fund Balance	560,046	13,297,332	2,077,529	(768,832)	4,076,079	(8,090,069)
Ending Fund Balance	10,718,812	24,016,144	26,093,673	25,324,841	30,169,752	22,079,683

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 2022-23 Unaudited Actuals Spec Res Other Than Cap Outlay Fund -17						
	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	243,299	233,618	(191,593)	100,000	219,649	100,000
Total Revenue	243,299	233,618	(191,593)	100,000	219,649	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	243,299	233,618	(191,593)	100,000	219,649	100,000
Beginning Fund Balance	12,311,873	12,555,172	12,788,789	12,597,196	12,597,196	12,816,846
Net Increase/Decrease in Fund Balance	243,299	233,618	(191,593)	100,000	219,649	100,000
Ending Fund Balance	12,555,172	12,788,789	12,597,196	12,697,196	12,816,846	12,916,846

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 purposes other than those for which the bonds were issued. On June 6, 2006, the district voters authorized \$275 million in General Obligation 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 had additional oversight from a committee, which had two primary responsibilities: informing the public on the expenditures of the Bond proceeds and reviewing expenditure reports to ensure that Bond proceeds were expended only for the purposes set forth in Measure "C". The Measure "C" funds were fully expended in the 2012-13 fiscal year with the completion of projects.

Fontana Unified School District 2022-23 Unaudited Actuals Building Fund - 21						
	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	-	-	(991,535)	300,000	1,246,771	300,000
Total Revenue	-	-	(991,535)	300,000	1,246,771	300,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	9,000	50,232	62,684	43,196
Capital Outlay	-	-	1,872,513	853,929	42,361	154,000
Other Outgo	-	-	-	5,651,940	10,579,855	8,161,359
Total Expenditures	-	-	1,881,513	6,556,101	10,684,901	8,358,555
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	-	-	(2,873,048)	(6,256,101)	(9,438,129)	(8,058,555)
Beginning Fund Balance	-	-	67,671,161	64,798,113	64,798,113	55,359,984
Net Increase/Decrease in Fund Balance	-	-	(2,873,048)	(6,256,101)	(9,438,129)	(8,058,555)
Ending Fund Balance	-	-	64,798,113	58,542,012	55,359,984	47,301,429

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
2022-23 Unaudited Actuals
Capital Facilities Fund -25**

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	9,156,769	13,247,052	7,091,773	7,834,361	13,411,357	3,400,000
Total Revenue	9,156,769	13,247,052	7,091,773	7,834,361	13,411,357	3,400,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	23,381	-	103,207	80,000	73,411	35,000
Contracted Services	1,324,371	1,042,993	1,655,953	1,050,446	1,115,388	759,238
Capital Outlay	611,629	360,624	2,738,221	1,140,979	1,944,095	2,749,080
Other Outgo	-	-	-	-	-	-
Total Expenditures	1,959,381	1,403,617	4,497,381	2,271,425	3,132,893	3,543,318
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	7,197,388	11,843,435	2,594,392	5,562,936	10,278,464	(143,318)
Beginning Fund Balance	26,349,740	33,547,128	45,390,563	47,984,955	47,984,955.10	58,263,419
Net Increase/Decrease in Fund Balance	7,197,388	11,843,435	2,594,392	5,562,936	10,278,464	(143,318)
Ending Fund Balance	33,547,128	45,390,563	47,984,955	53,547,891	58,263,419	58,120,101

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 Grants (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 always requires matching dollars from the district to go towards the cost of the project.

**Fontana Unified School District
2022-23 Unaudited Actuals
County School Facilities Fund -35**

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	121,970	-	-	792,805	792,805	-
Other Local Revenue	54,051	52,453	(42,260)	18,827	58,110	18,826
Total Revenue	176,021	52,453	(42,260)	811,632	850,915	18,826
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	13,650	107,920	-	796,157	797,093	5,000
Other Outgo	-	-	-	-	-	-
Total Expenditures	13,650	107,920	-	796,157	797,093	5,000
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	162,371	(55,467)	(42,260)	15,475	53,822	13,826
Beginning Fund Balance	2,713,954	2,876,325	2,820,857	2,778,597	2,778,597	2,832,420
Net Increase/Decrease in Fund Balance	162,371	(55,467)	(42,260)	15,475	53,822	13,826
Ending Fund Balance	2,876,325	2,820,857	2,778,597	2,794,072	2,832,420	2,846,246

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 could be 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
2022-23 Unaudited Actuals
Speical Reserve Capital Project Fund -40**

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	490,725	6,467,423	6,401,502	4,685,525	8,748,869	450,000
Total Revenue	490,725	6,467,423	6,401,502	4,685,525	8,748,869	450,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	29,844	65,663	10,252	4,319	2,110	4,319
Contracted Services	367,199	349,442	114,250	283,449	127,095	226,058
Capital Outlay	4,434,537	6,336,394	3,745,117	7,057,571	9,608,490	9,628,033
Other Outgo	247,628	247,614	-	-	-	-
Total Expenditures	5,079,207	6,999,114	3,869,619	7,345,339	9,737,695	9,858,410
Other Financing Sources/Uses	5,177,803		-	-	-	-
Net Increase/Decrease in Fund Balance	589,321	(531,691)	2,531,883	(2,659,814)	(988,826)	(9,408,410)
Beginning Fund Balance	26,988,657	27,577,978	27,046,287	29,578,171	29,578,171	28,589,345
Net Increase/Decrease in Fund Balance	589,321	(531,691)	2,531,883	(2,659,814)	(988,826)	(9,408,410)
Ending Fund Balance	27,577,978	27,046,287	29,578,171	26,918,357	28,589,345	19,180,935

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 Transfer from Other.

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
2022-23 Unaudited Actuals
Cash For Component Units Fund -49**

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,992,917	6,779,283	6,571,383	6,640,825	7,109,630	6,638,225
Total Revenue	6,992,917	6,779,283	6,571,383	6,640,825	7,109,630	6,638,225
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	44,156	2,911	3,135	-	-	-
Contracted Services	27,256	1,778	24,382	43,250	21,139	-
Capital Outlay	-	-	-	-	-	43,250
Other Outgo	2,450,182	2,462,325	2,474,738	2,446,681	2,446,681	2,434,450
Total Expenditures	2,521,595	2,467,014	2,502,255	2,489,931	2,467,820	2,477,700
Other Financing Sources/Uses	22,412		-	-	-	-
Net Increase/Decrease in Fund Balance	4,493,735	4,312,269	4,069,128	4,150,894	4,641,810	4,160,525
Beginning Fund Balance	32,382,649	36,876,384	41,188,653	45,257,782	45,257,782	49,899,592
Net Increase/Decrease in Fund Balance	4,493,735	4,312,269	4,069,128	4,150,894	4,641,810	4,160,525
Ending Fund Balance	36,876,384	41,188,653	45,257,782	49,408,676	49,899,592	54,060,117

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
2022-23 Unaudited Actuals
Bond Interest & Redemption Fund -51**

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	68,090	74,673	58,294	79,949	52,236	79,949
Other Local Revenue	9,004,444	13,406,383	11,882,970	12,459,950	12,768,547	12,459,950
Total Revenue	9,072,534	13,481,056	11,941,264	12,539,899	12,820,782	12,539,899
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	16,899,192	11,850,757	17,035,013	11,840,499	11,845,099	11,840,499
Total Expenditures	16,899,192	11,850,757	17,035,013	11,840,499	11,845,099	11,840,499
Other Financing Sources/Uses	2,172,319	2,688,720		-	-	-
Net Increase/Decrease in Fund Balance	(5,654,339)	4,319,019	(5,093,749)	699,400	975,684	699,400
Beginning Fund Balance	20,231,997	14,577,658	18,896,677	13,802,928	13,802,928	14,778,611
Net Increase/Decrease in Fund Balance	(5,654,339)	4,319,019	(5,093,749)	699,400	975,684	699,400
Ending Fund Balance	14,577,658	18,896,677	13,802,928	14,502,328	14,778,611	15,478,011

SELF INSURANCE – WORKERS COMPENSATION FUND #67

In 1990, the district made a determination 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
2022-23 Unaudited Actuals
Self-Insurance Fund - 67**

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	3,725,849	3,754,232	5,737,658	6,650,507	6,485,974	4,190,674
Total Revenue	3,725,849	3,754,232	5,737,658	6,650,507	6,485,974	4,190,674
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	244,012	244,959	255,962	290,635	286,126	292,487
Employee Benefits	105,394	109,415	120,731	155,884	149,376	160,823
Books & Supplies	7,468	328	30,740	1,307	411	1,307
Contracted Services	1,164,066	1,828,595	8,357,360	7,924,428	7,838,404	2,697,248
Payments for IBNR and Claims	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	1,520,940	2,183,297	8,764,793	8,372,254	8,274,317	3,151,865
Other Financing Sources/Uses	-	-	3,257,553	3,225,569	3,225,569	-
Net Increase/Decrease in Fund Balance	<u>2,204,910</u>	<u>1,570,935</u>	<u>230,418</u>	<u>1,503,822</u>	<u>1,437,226</u>	<u>1,038,809</u>
Beginning Fund Balance	6,720,573	8,925,483	10,496,418	10,303,998	10,303,998	11,741,224
Net Increase/Decrease in Fund Balance	2,204,910	1,570,935	230,418	1,503,822	1,437,226	1,038,809
Ending Fund Balance	<u>8,925,483</u>	<u>10,496,418</u>	<u>10,726,836</u>	<u>11,807,820</u>	<u>11,741,224</u>	<u>12,780,033</u>

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 rolls up into 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
2022-23 Unaudited Actuals
Retiree Benefit Fund - 71**

	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Audited Actuals	2022-23 Estimated Actuals	2022-23 Unaudited Actuals	2023-24 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	11,670,799	16,789,534	(11,145,680)	8,594,539	16,442,231	8,594,539
Total Revenue	11,670,799	16,789,534	(11,145,680)	8,594,539	16,442,231	8,594,539
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	313,384	387,811	449,387	350,000	431,287	350,000
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	313,384	387,811	449,387	350,000	431,287	350,000
Other Financing Sources/Uses	-	7,670,142	15,500,000	-	-	-
Net Increase/Decrease in Fund Balance	11,357,416	24,071,864	3,904,933	8,244,539	16,010,945	8,244,539
Beginning Fund Balance	67,000,790	78,358,206	102,430,070	106,335,004	106,335,004	122,345,949
Net Increase/Decrease in Fund Balance	11,357,416	24,071,864	3,904,933	8,244,539	16,010,945	8,244,539
Ending Fund Balance	78,358,206	102,430,070	106,335,004	114,579,543	122,345,949	130,590,488

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.55%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$281,577,614.74
	Appropriations Subject to Limit	\$281,577,614.74
	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	3.62%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 06, 2023

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

ANNETTE BAKER

Name
BUSINESS SERVICE ADVISOR

Title
(909) 388-5741

Telephone
ANNETTE.BAKER@SBCSS.NET

E-mail Address

For School District:

BRIANA BLANCHARD

Name
EXECUTIVE DIRECTOR, FISCAL SERVICES

Title
(909) 357-5000

Telephone
BRIANA.HENNES@FUSD.NET

E-mail Address

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	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	S	
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		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	476,868,881.31	0.00	476,868,881.31	495,091,034.00	0.00	495,091,034.00	3.8%
2) Federal Revenue		8100-8299	0.00	45,528,890.04	45,528,890.04	0.00	78,808,322.00	78,808,322.00	73.1%
3) Other State Revenue		8300-8599	12,048,140.32	183,123,552.68	195,171,693.00	10,239,539.00	97,375,324.00	107,614,863.00	-44.9%
4) Other Local Revenue		8600-8799	7,137,609.21	4,840,491.04	11,978,100.25	4,186,000.00	1,300,000.00	5,486,000.00	-54.2%
5) TOTAL, REVENUES			496,054,630.84	233,492,933.76	729,547,564.60	509,516,573.00	177,483,646.00	687,000,219.00	-5.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	193,896,716.53	45,649,854.22	239,546,570.75	197,401,272.00	46,988,627.00	244,389,899.00	2.0%
2) Classified Salaries		2000-2999	58,062,683.62	23,329,080.62	81,391,764.24	60,569,805.00	24,312,939.00	84,882,744.00	4.3%
3) Employee Benefits		3000-3999	125,026,439.01	54,719,398.64	179,745,837.65	128,281,495.00	55,570,821.00	183,852,316.00	2.3%
4) Books and Supplies		4000-4999	19,048,624.81	14,924,752.00	33,973,376.81	24,868,083.00	11,455,039.00	36,323,122.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	34,906,254.31	45,137,918.01	80,044,172.32	38,893,637.00	51,894,657.00	90,788,294.00	13.4%
6) Capital Outlay		6000-6999	1,678,040.74	5,182,538.39	6,860,579.13	1,942,565.00	29,214,229.00	31,156,794.00	354.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	255,422.00	0.00	255,422.00	251,020.00	0.00	251,020.00	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,034,533.74)	3,997,046.53	(1,037,487.21)	(4,180,495.00)	3,196,682.00	(983,813.00)	-5.2%
9) TOTAL, EXPENDITURES			427,839,647.28	192,940,588.41	620,780,235.69	448,027,382.00	222,632,994.00	670,660,376.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			68,214,983.56	40,552,345.35	108,767,328.91	61,489,191.00	(45,149,348.00)	16,339,843.00	-85.0%
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	3,225,569.00	0.00	3,225,569.00	49,151.00	0.00	49,151.00	-98.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(54,502,720.09)	54,502,720.09	0.00	(58,210,553.00)	58,210,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,728,289.09)	54,502,720.09	(3,225,569.00)	(58,259,704.00)	58,210,553.00	(49,151.00)	-98.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			10,486,694.47	95,055,065.44	105,541,759.91	3,229,487.00	13,061,205.00	16,290,692.00	-84.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	161,810,747.76	59,102,904.91	220,913,652.67	172,297,442.23	154,157,970.35	326,455,412.58	47.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,810,747.76	59,102,904.91	220,913,652.67	172,297,442.23	154,157,970.35	326,455,412.58	47.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,810,747.76	59,102,904.91	220,913,652.67	172,297,442.23	154,157,970.35	326,455,412.58	47.8%
2) Ending Balance, June 30 (E + F1e)			172,297,442.23	154,157,970.35	326,455,412.58	175,526,929.23	167,219,175.35	342,746,104.58	5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Stores		9712	342,321.35	0.00	342,321.35	193,762.65	0.00	193,762.65	-43.4%
Prepaid Items		9713	4,335,532.50	0.00	4,335,532.50	5,784,655.30	0.00	5,784,655.30	33.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	154,157,970.35	154,157,970.35	0.00	167,266,525.28	167,266,525.28	8.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	135,079,589.00	0.00	135,079,589.00	136,689,912.24	0.00	136,689,912.24	1.2%
AB218 Actuarial Projections	0000	9760	225,000.00		225,000.00			0.00	
Fontana New Middle School (48)	0000	9760	25,525,314.00		25,525,314.00			0.00	
Acquisition & Construction of North K-8 School (47)	0000	9760	72,863,435.00		72,863,435.00			0.00	
CBRS Network (Crown Castle)	0000	9760	29,643,951.00		29,643,951.00			0.00	
Reserve for loss of future funding & operational costs	0000	9760	6,821,889.00		6,821,889.00			0.00	
AB218 Actuarial Projections	0000	9760			0.00	225,000.00		225,000.00	
Secondary Academy	0000	9760			0.00	25,525,314.00		25,525,314.00	
Acquisition & Construction of North TK-8 School #47	0000	9760			0.00	73,074,203.95		73,074,203.95	
Reserve for loss of future funding & operational costs	0000	9760			0.00	8,221,443.29		8,221,443.29	
CBRS Network (Crown Castle)	0000	9760			0.00	29,643,951.00		29,643,951.00	
d) Assigned									
Other Assignments		9780	2,376,564.00	0.00	2,376,564.00	5,830,218.04	0.00	5,830,218.04	145.3%
School Site Carryover	0000	9780	1,330,245.00		1,330,245.00			0.00	
Site Supplemental & Concentration Carryover	0000	9780	1,046,319.00		1,046,319.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	24,960,232.00	0.00	24,960,232.00	26,828,381.00	0.00	26,828,381.00	7.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	5,003,203.38	0.00	5,003,203.38	0.00	(47,349.93)	(47,349.93)	-100.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	213,072,120.50	185,617,340.30	398,689,460.80				
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,216,038.00)	0.00	(8,216,038.00)				
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	3,172,171.47	5,603,380.76	8,775,552.23				
4) Due from Grantor Government		9290	1,074,037.40	14,666,384.48	15,740,421.88				
5) Due from Other Funds		9310	4,277,269.37	67,496.47	4,344,765.84				
6) Stores		9320	342,321.35	0.00	342,321.35				
7) Prepaid Expenditures		9330	4,335,532.50	0.00	4,335,532.50				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			218,257,414.59	205,954,602.01	424,212,016.60				
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	38,168,072.79	45,497,621.11	83,665,693.90				
2) Due to Grantor Governments		9590	3,705,184.00	3,366,845.88	7,072,029.88				
3) Due to Other Funds		9610	4,043,958.75	167,618.80	4,211,577.55				
4) Current Loans		9640	42,756.82	0.00	42,756.82				
5) Unearned Revenue		9650	0.00	2,764,545.87	2,764,545.87				
6) TOTAL, LIABILITIES			45,959,972.36	51,796,631.66	97,756,604.02				
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)			172,297,442.23	154,157,970.35	326,455,412.58				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	384,758,040.00	0.00	384,758,040.00	365,720,795.00	0.00	365,720,795.00	-4.9%
Education Protection Account State Aid - Current Year		8012	28,613,880.00	0.00	28,613,880.00	106,493,395.00	0.00	106,493,395.00	272.2%
State Aid - Prior Years		8019	(7,183.00)	0.00	(7,183.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	155,995.50	0.00	155,995.50	145,614.00	0.00	145,614.00	-6.7%
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	22,243,846.73	0.00	22,243,846.73	22,392,509.00	0.00	22,392,509.00	0.7%
Unsecured Roll Taxes		8042	1,002,778.59	0.00	1,002,778.59	704,509.00	0.00	704,509.00	-29.7%
Prior Years' Taxes		8043	285,101.46	0.00	285,101.46	18,741.00	0.00	18,741.00	-93.4%
Supplemental Taxes		8044	2,381,958.89	0.00	2,381,958.89	1,751,039.00	0.00	1,751,039.00	-26.5%
Education Revenue Augmentation Fund (ERAF)		8045	(6,160,746.19)	0.00	(6,160,746.19)	(6,160,746.00)	0.00	(6,160,746.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	43,695,836.15	0.00	43,695,836.15	4,391,483.00	0.00	4,391,483.00	-89.9%
Penalties and Interest from Delinquent Taxes		8048	49,926.18	0.00	49,926.18	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			477,019,434.31	0.00	477,019,434.31	495,457,339.00	0.00	495,457,339.00	3.9%
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	(150,553.00)	0.00	(150,553.00)	(366,305.00)	0.00	(366,305.00)	143.3%
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			476,868,881.31	0.00	476,868,881.31	495,091,034.00	0.00	495,091,034.00	3.8%
FEDERAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,949,078.37	7,949,078.37	0.00	7,030,170.00	7,030,170.00	-11.6%
Special Education Discretionary Grants		8182	0.00	1,004,712.11	1,004,712.11	0.00	716,461.00	716,461.00	-28.7%
Child Nutrition Programs		8220	0.00	1,084,710.80	1,084,710.80	0.00	0.00	0.00	-100.0%
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		12,451,431.45	12,451,431.45		12,981,593.00	12,981,593.00	4.3%
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		1,193,049.99	1,193,049.99		1,537,132.00	1,537,132.00	28.8%
Title III, Part A, Immigrant Student Program	4201	8290		(30,143.00)	(30,143.00)		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,165,454.94	1,165,454.94		1,499,404.00	1,499,404.00	28.7%
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		1,241,214.61	1,241,214.61		1,292,379.00	1,292,379.00	4.1%
Career and Technical Education	3500-3599	8290		389,114.00	389,114.00		369,716.00	369,716.00	-5.0%
All Other Federal Revenue	All Other	8290	0.00	19,080,266.77	19,080,266.77	0.00	53,381,467.00	53,381,467.00	179.8%
TOTAL, FEDERAL REVENUE			0.00	45,528,890.04	45,528,890.04	0.00	78,808,322.00	78,808,322.00	73.1%
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		31,072,999.00	31,072,999.00		31,073,065.00	31,073,065.00	0.0%
Prior Years	6500	8319		540,625.00	540,625.00		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	4,368,251.00	4,368,251.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,452,309.00	0.00	1,452,309.00	1,570,894.00	0.00	1,570,894.00	8.2%
Lottery - Unrestricted and Instructional Materials		8560	7,327,390.84	3,651,736.55	10,979,127.39	5,477,556.00	2,158,802.00	7,636,358.00	-30.4%
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		4,007,222.74	4,007,222.74		0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		2,085,201.09	2,085,201.09		1,900,000.00	1,900,000.00	-8.9%
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	3,268,440.48	137,397,517.30	140,665,957.78	3,191,089.00	62,243,457.00	65,434,546.00	-53.5%
TOTAL, OTHER STATE REVENUE			12,048,140.32	183,123,552.68	195,171,693.00	10,239,539.00	97,375,324.00	107,614,863.00	-44.9%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	62,663.94	0.00	62,663.94	40,000.00	0.00	40,000.00	-36.2%
Interest		8660	6,552,153.47	0.00	6,552,153.47	3,500,000.00	0.00	3,500,000.00	-46.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,146,760.00)	0.00	(3,146,760.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	43,505.00	0.00	43,505.00	36,000.00	0.00	36,000.00	-17.3%
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	3,626,046.80	4,840,491.04	8,466,537.84	610,000.00	1,300,000.00	1,910,000.00	-77.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		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			7,137,609.21	4,840,491.04	11,978,100.25	4,186,000.00	1,300,000.00	5,486,000.00	-54.2%
TOTAL, REVENUES			496,054,630.84	233,492,933.76	729,547,564.60	509,516,573.00	177,483,646.00	687,000,219.00	-5.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	156,071,879.72	35,444,662.13	191,516,541.85	156,192,820.00	33,916,099.00	190,108,919.00	-0.7%
Certificated Pupil Support Salaries		1200	9,947,293.90	4,100,686.02	14,047,979.92	10,392,570.00	4,037,897.00	14,430,467.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	19,137,104.79	1,572,877.99	20,709,982.78	19,363,350.00	1,538,988.00	20,902,338.00	0.9%
Other Certificated Salaries		1900	8,740,438.12	4,531,628.08	13,272,066.20	11,452,532.00	7,495,643.00	18,948,175.00	42.8%
TOTAL, CERTIFICATED SALARIES			193,896,716.53	45,649,854.22	239,546,570.75	197,401,272.00	46,988,627.00	244,389,899.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,317,144.77	11,194,234.93	15,511,379.70	4,617,481.00	12,655,118.00	17,272,599.00	11.4%
Classified Support Salaries		2200	24,714,226.88	7,994,617.53	32,708,844.41	25,839,746.00	8,474,328.00	34,314,074.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	4,210,525.19	1,057,735.96	5,268,261.15	4,459,246.00	1,071,308.00	5,530,554.00	5.0%
Clerical, Technical and Office Salaries		2400	18,800,488.86	1,534,515.76	20,335,004.62	19,348,202.00	1,637,890.00	20,986,092.00	3.2%
Other Classified Salaries		2900	6,020,297.92	1,547,976.44	7,568,274.36	6,305,130.00	474,295.00	6,779,425.00	-10.4%
TOTAL, CLASSIFIED SALARIES			58,062,683.62	23,329,080.62	81,391,764.24	60,569,805.00	24,312,939.00	84,882,744.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	36,136,519.89	30,050,044.46	66,186,564.35	36,898,819.00	30,467,138.00	67,365,957.00	1.8%
PERS		3201-3202	13,716,117.99	5,615,521.81	19,331,639.80	15,173,811.00	6,556,514.00	21,730,325.00	12.4%
OASDI/Medicare/Alternative		3301-3302	7,188,621.22	2,465,016.48	9,653,637.70	7,572,075.00	2,573,162.00	10,145,237.00	5.1%
Health and Welfare Benefits		3401-3402	46,954,077.25	14,329,385.13	61,283,462.38	47,100,327.00	15,107,407.00	62,207,734.00	1.5%
Unemployment Insurance		3501-3502	158,640.50	1,442,501.42	1,601,141.92	130,684.00	37,699.00	168,383.00	-89.5%
Workers' Compensation		3601-3602	3,034,749.51	816,929.34	3,851,678.85	3,095,654.00	828,901.00	3,924,555.00	1.9%
OPEB, Allocated		3701-3702	17,837,712.65	0.00	17,837,712.65	18,310,125.00	0.00	18,310,125.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			125,026,439.01	54,719,398.64	179,745,837.65	128,281,495.00	55,570,821.00	183,852,316.00	2.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,216,879.20	2,835,000.23	8,051,879.43	9,932,974.00	1,425,210.00	11,358,184.00	41.1%
Books and Other Reference Materials		4200	262,200.93	469,580.36	731,781.29	308,760.00	428,585.00	737,345.00	0.8%
Materials and Supplies		4300	4,685,679.10	8,331,017.18	13,016,696.28	5,839,538.00	7,937,254.00	13,776,792.00	5.8%
Noncapitalized Equipment		4400	8,883,865.58	3,289,154.23	12,173,019.81	8,786,811.00	1,663,990.00	10,450,801.00	-14.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, BOOKS AND SUPPLIES			19,048,624.81	14,924,752.00	33,973,376.81	24,868,083.00	11,455,039.00	36,323,122.00	6.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	80,199.00	21,584,154.31	21,664,353.31	3,882,500.00	20,056,052.00	23,938,552.00	10.5%
Travel and Conferences		5200	671,361.02	1,217,307.33	1,888,668.35	720,928.00	1,054,384.00	1,775,312.00	-6.0%
Dues and Memberships		5300	159,220.79	33,593.74	192,814.53	159,822.00	13,830.00	173,652.00	-9.9%
Insurance	5400 - 5450		116,731.75	0.00	116,731.75	3,380,380.00	0.00	3,380,380.00	2,795.9%
Operations and Housekeeping Services		5500	11,930,248.97	158,221.58	12,088,470.55	12,745,188.00	100,000.00	12,845,188.00	6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,277,365.48	3,606,895.99	5,884,261.47	2,413,536.00	2,053,029.00	4,466,565.00	-24.1%
Transfers of Direct Costs		5710	(485,180.16)	485,180.16	0.00	(328,131.00)	328,131.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(416,813.54)	194,345.52	(222,468.02)	(162,797.00)	7,197.00	(155,600.00)	-30.1%
Professional/Consulting Services and Operating Expenditures		5800	19,843,044.47	17,762,139.04	37,605,183.51	15,279,260.00	28,249,170.00	43,528,430.00	15.8%
Communications		5900	730,076.53	96,080.34	826,156.87	802,951.00	32,864.00	835,815.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,906,254.31	45,137,918.01	80,044,172.32	38,893,637.00	51,894,657.00	90,788,294.00	13.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	54,041.58	857,726.84	911,768.42	89,700.00	310,000.00	399,700.00	-56.2%
Buildings and Improvements of Buildings		6200	947,936.08	2,358,351.52	3,306,287.60	1,063,938.00	3,421,255.00	4,485,193.00	35.7%
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	636,294.16	1,853,676.19	2,489,970.35	731,427.00	25,472,974.00	26,204,401.00	952.4%
Equipment Replacement		6500	39,768.92	112,783.84	152,552.76	57,500.00	10,000.00	67,500.00	-55.8%
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			1,678,040.74	5,182,538.39	6,860,579.13	1,942,565.00	29,214,229.00	31,156,794.00	354.1%
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	14,920.00	0.00	14,920.00	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	240,502.00	0.00	240,502.00	251,020.00	0.00	251,020.00	4.4%
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)			255,422.00	0.00	255,422.00	251,020.00	0.00	251,020.00	-1.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,997,046.53)	3,997,046.53	0.00	(3,196,682.00)	3,196,682.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,037,487.21)	0.00	(1,037,487.21)	(983,813.00)	0.00	(983,813.00)	-5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,034,533.74)	3,997,046.53	(1,037,487.21)	(4,180,495.00)	3,196,682.00	(983,813.00)	-5.2%
TOTAL, EXPENDITURES			427,839,647.28	192,940,588.41	620,780,235.69	448,027,382.00	222,632,994.00	670,660,376.00	8.0%
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									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Child Development Fund		7611	0.00	0.00	0.00	49,151.00	0.00	49,151.00	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,225,569.00	0.00	3,225,569.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,225,569.00	0.00	3,225,569.00	49,151.00	0.00	49,151.00	-98.5%
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		(54,502,720.09)	54,502,720.09	0.00	(58,210,553.00)	58,210,553.00	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			(54,502,720.09)	54,502,720.09	0.00	(58,210,553.00)	58,210,553.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(57,728,289.09)	54,502,720.09	(3,225,569.00)	(58,259,704.00)	58,210,553.00	(49,151.00)	-98.5%

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	476,868,881.31	0.00	476,868,881.31	495,091,034.00	0.00	495,091,034.00	3.8%
2) Federal Revenue		8100-8299	0.00	45,528,890.04	45,528,890.04	0.00	78,808,322.00	78,808,322.00	73.1%
3) Other State Revenue		8300-8599	12,048,140.32	183,123,552.68	195,171,693.00	10,239,539.00	97,375,324.00	107,614,863.00	-44.9%
4) Other Local Revenue		8600-8799	7,137,609.21	4,840,491.04	11,978,100.25	4,186,000.00	1,300,000.00	5,486,000.00	-54.2%
5) TOTAL, REVENUES			496,054,630.84	233,492,933.76	729,547,564.60	509,516,573.00	177,483,646.00	687,000,219.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	266,671,914.10	124,573,697.18	391,245,611.28	272,182,352.00	132,214,529.00	404,396,881.00	3.4%
2) Instruction - Related Services	2000-2999		64,713,805.51	23,250,482.94	87,964,288.45	69,357,040.00	25,101,034.00	94,458,074.00	7.4%
3) Pupil Services	3000-3999		34,806,927.09	13,474,219.57	48,281,146.66	36,376,460.00	11,666,890.00	48,043,350.00	-0.5%
4) Ancillary Services	4000-4999		107,974.55	0.00	107,974.55	23,297.00	0.00	23,297.00	-78.4%
5) Community Services	5000-5999		19,819.46	0.00	19,819.46	23,200.00	0.00	23,200.00	17.1%
6) Enterprise	6000-6999		25,533.36	12,589.68	38,123.04	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		17,388,517.77	6,659,568.29	24,048,086.06	24,217,543.00	6,758,032.00	30,975,575.00	28.8%
8) Plant Services	8000-8999		43,849,733.44	24,970,030.75	68,819,764.19	45,596,470.00	46,892,509.00	92,488,979.00	34.4%
9) Other Outgo	9000-9999		255,422.00	0.00	255,422.00	251,020.00	0.00	251,020.00	-1.7%
10) TOTAL, EXPENDITURES			427,839,647.28	192,940,588.41	620,780,235.69	448,027,382.00	222,632,994.00	670,660,376.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			68,214,983.56	40,552,345.35	108,767,328.91	61,489,191.00	(45,149,348.00)	16,339,843.00	-85.0%
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		3,225,569.00	0.00	3,225,569.00	49,151.00	0.00	49,151.00	-98.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(54,502,720.09)	54,502,720.09	0.00	(58,210,553.00)	58,210,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,728,289.09)	54,502,720.09	(3,225,569.00)	(58,259,704.00)	58,210,553.00	(49,151.00)	-98.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,486,694.47	95,055,065.44	105,541,759.91	3,229,487.00	13,061,205.00	16,290,692.00	-84.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		161,810,747.76	59,102,904.91	220,913,652.67	172,297,442.23	154,157,970.35	326,455,412.58	47.8%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,810,747.76	59,102,904.91	220,913,652.67	172,297,442.23	154,157,970.35	326,455,412.58	47.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,810,747.76	59,102,904.91	220,913,652.67	172,297,442.23	154,157,970.35	326,455,412.58	47.8%
2) Ending Balance, June 30 (E + F1e)			172,297,442.23	154,157,970.35	326,455,412.58	175,526,929.23	167,219,175.35	342,746,104.58	5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Stores	9712		342,321.35	0.00	342,321.35	193,762.65	0.00	193,762.65	-43.4%
Prepaid Items	9713		4,335,532.50	0.00	4,335,532.50	5,784,655.30	0.00	5,784,655.30	33.4%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	154,157,970.35	154,157,970.35	0.00	167,266,525.28	167,266,525.28	8.5%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		135,079,589.00	0.00	135,079,589.00	136,689,912.24	0.00	136,689,912.24	1.2%
AB218 Actuarial Projections	0000	9760	225,000.00		225,000.00			0.00	
Fontana New Middle School (48)	0000	9760	25,525,314.00		25,525,314.00			0.00	
Acquisition & Construction of North K-8 School (47)	0000	9760	72,863,435.00		72,863,435.00			0.00	
CBRS Network (Crown Castle)	0000	9760	29,643,951.00		29,643,951.00			0.00	
Reserve for loss of future funding & operational costs	0000	9760	6,821,889.00		6,821,889.00			0.00	
AB218 Actuarial Projections	0000	9760			0.00	225,000.00		225,000.00	
Secondary Academy	0000	9760			0.00	25,525,314.00		25,525,314.00	
Acquisition & Construction of North TK-8 School #47	0000	9760			0.00	73,074,203.95		73,074,203.95	
Reserve for loss of future funding & operational costs	0000	9760			0.00	8,221,443.29		8,221,443.29	
CBRS Network (Crown Castle)	0000	9760			0.00	29,643,951.00		29,643,951.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		2,376,564.00	0.00	2,376,564.00	5,830,218.04	0.00	5,830,218.04	145.3%
School Site Carry over	0000	9780	1,330,245.00		1,330,245.00			0.00	
Site Supplemental & Concentration Carry over	0000	9780	1,046,319.00		1,046,319.00			0.00	
e) Unassigned/Unappropriated									

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	24,960,232.00	0.00	24,960,232.00	26,828,381.00	0.00	26,828,381.00	7.5%
Unassigned/Unappropriated Amount		9790	5,003,203.38	0.00	5,003,203.38	0.00	(47,349.93)	(47,349.93)	-100.9%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	45,036,170.63	71,555,724.63
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,084,710.80	1,084,710.80
6266	Educator Effectiveness, FY 2021-22	8,281,115.14	6,490,348.14
6300	Lottery : Instructional Materials	4,364,730.53	3,523,532.53
6318	Antibias Education Grant	199,972.00	199,972.00
6331	CA Community Schools Partnership Act - Planning Grant	200,000.00	0.00
6500	Special Education	1,732,481.53	1,732,481.53
6547	Special Education Early Intervention Preschool Grant	3,063,905.45	4,342,455.45
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	16,790,526.40	13,790,526.40
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,368,251.00	4,368,251.00
7311	Classified School Employee Professional Development Block Grant	229,069.10	189,134.10
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
7425	Expanded Learning Opportunities (ELO) Grant	385,849.67	380,564.67
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	126,910.07	0.00
7435	Learning Recovery Emergency Block Grant	52,753,586.54	46,894,650.54
7810	Other Restricted State	309,609.00	309,609.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,925,470.75	6,723,346.75
9010	Other Restricted Local	4,521,631.74	1,897,237.74
Total, Restricted Balance		154,157,970.35	167,266,525.28

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,138,237.20	0.00	-100.0%
5) TOTAL, REVENUES			3,138,237.20	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	2,896,459.06	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			2,896,459.06	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			241,778.14	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)			241,778.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,909,284.04	2,151,062.18	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,909,284.04	2,151,062.18	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,909,284.04	2,151,062.18	12.7%
2) Ending Balance, June 30 (E + F1e)			2,151,062.18	2,151,062.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,820.00	0.00	-100.0%
Stores		9712	114,178.34	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	2,016,063.84	2,151,062.18	6.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,016,063.84		
c) in Revolving Cash Account		9130	20,820.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	114,178.34		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,151,062.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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)			2,151,062.18		
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	3,138,237.20	0.00	-100.0%
TOTAL, REVENUES			3,138,237.20	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%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		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	2,896,459.06	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,896,459.06	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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			2,896,459.06	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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,138,237.20	0.00	-100.0%
5) TOTAL, REVENUES			3,138,237.20	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		2,896,459.06	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			2,896,459.06	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			241,778.14	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)			241,778.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,909,284.04	2,151,062.18	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,909,284.04	2,151,062.18	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,909,284.04	2,151,062.18	12.7%
2) Ending Balance, June 30 (E + F1e)			2,151,062.18	2,151,062.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,820.00	0.00	-100.0%
Stores		9712	114,178.34	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	2,016,063.84	2,151,062.18	6.7%
c) Committed					

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

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	2,016,063.84	2,151,062.18
Total, Restricted Balance		2,016,063.84	2,151,062.18

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	768,724.63	422,877.00	-45.0%
3) Other State Revenue		8300-8599	100,336.52	100,000.00	-0.3%
4) Other Local Revenue		8600-8799	1,563,370.17	1,722,790.00	10.2%
5) TOTAL, REVENUES			2,432,431.32	2,245,667.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	670,901.64	629,198.00	-6.2%
2) Classified Salaries		2000-2999	432,091.57	582,575.00	34.8%
3) Employee Benefits		3000-3999	467,305.08	493,945.00	5.7%
4) Books and Supplies		4000-4999	559,378.94	286,129.00	-48.8%
5) Services and Other Operating Expenditures		5000-5999	216,470.78	194,810.00	-10.0%
6) Capital Outlay		6000-6999	6,994.80	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	59,606.53	59,010.00	-1.0%
9) TOTAL, EXPENDITURES			2,412,749.34	2,245,667.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,681.98	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)			19,681.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	892,651.29	912,333.27	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			892,651.29	912,333.27	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			892,651.29	912,333.27	2.2%
2) Ending Balance, June 30 (E + F1e)			912,333.27	912,333.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	908,484.23	908,484.23	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	3,849.04	3,849.04	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	780,101.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,076.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	572,092.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,336,117.97		
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	240,884.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	181,242.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,657.81		
6) TOTAL, LIABILITIES			423,784.70		
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)			912,333.27		
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	15,364.63	30,592.00	99.1%
All Other Federal Revenue	All Other	8290	753,360.00	392,285.00	-47.9%
TOTAL, FEDERAL REVENUE			768,724.63	422,877.00	-45.0%
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	100,336.52	100,000.00	-0.3%
TOTAL, OTHER STATE REVENUE			100,336.52	100,000.00	-0.3%
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	15,395.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,544.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	3,549.55	2,000.00	-43.7%
Interagency Services		8677	1,551,969.00	1,720,790.00	10.9%
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			1,563,370.17	1,722,790.00	10.2%
TOTAL, REVENUES			2,432,431.32	2,245,667.00	-7.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	411,849.19	351,000.00	-14.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	259,052.45	278,198.00	7.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			670,901.64	629,198.00	-6.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,762.18	28,589.00	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	400,329.39	553,986.00	38.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			432,091.57	582,575.00	34.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	177,797.09	120,177.00	-32.4%
PERS		3201-3202	84,538.12	150,095.00	77.5%
OASDI/Medicare/Alternative		3301-3302	41,627.74	52,913.00	27.1%
Health and Welfare Benefits		3401-3402	144,543.31	155,865.00	7.8%
Unemployment Insurance		3501-3502	5,282.66	594.00	-88.8%
Workers' Compensation		3601-3602	13,516.16	14,301.00	5.8%
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			467,305.08	493,945.00	5.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	68,391.73	35,000.00	-48.8%
Books and Other Reference Materials		4200	64,921.75	9,294.00	-85.7%
Materials and Supplies		4300	205,230.07	229,043.00	11.6%
Noncapitalized Equipment		4400	220,835.39	12,792.00	-94.2%
TOTAL, BOOKS AND SUPPLIES			559,378.94	286,129.00	-48.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,412.53	26,600.00	182.6%
Dues and Memberships		5300	333.33	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	0.00	6,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77,688.05	35,500.00	-54.3%
Professional/Consulting Services and Operating Expenditures		5800	118,674.87	121,710.00	2.6%
Communications		5900	10,362.00	5,000.00	-51.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			216,470.78	194,810.00	-10.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,994.80	0.00	-100.0%
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			6,994.80	0.00	-100.0%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	59,606.53	59,010.00	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,606.53	59,010.00	-1.0%
TOTAL, EXPENDITURES			2,412,749.34	2,245,667.00	-6.9%
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					
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	768,724.63	422,877.00	-45.0%
3) Other State Revenue		8300-8599	100,336.52	100,000.00	-0.3%
4) Other Local Revenue		8600-8799	1,563,370.17	1,722,790.00	10.2%
5) TOTAL, REVENUES			2,432,431.32	2,245,667.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,250,509.50	908,457.00	-27.4%
2) Instruction - Related Services	2000-2999		1,041,669.82	1,227,929.00	17.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		59,606.53	59,010.00	-1.0%
8) Plant Services	8000-8999		60,963.49	50,271.00	-17.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,412,749.34	2,245,667.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,681.98	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)			19,681.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	892,651.29	912,333.27	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			892,651.29	912,333.27	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			892,651.29	912,333.27	2.2%
2) Ending Balance, June 30 (E + F1e)			912,333.27	912,333.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	908,484.23	908,484.23	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	3,849.04	3,849.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
6371		CalWORKs for ROCP or Adult Education	188,698.93	188,698.93
6391		Adult Education Program	719,785.30	719,785.30
Total, Restricted Balance			908,484.23	908,484.23

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	765,035.39	571,398.00	-25.3%
3) Other State Revenue		8300-8599	8,752,775.92	8,898,886.00	1.7%
4) Other Local Revenue		8600-8799	677,929.90	820,852.00	21.1%
5) TOTAL, REVENUES			10,195,741.21	10,291,136.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,304,396.46	3,552,113.00	7.5%
2) Classified Salaries		2000-2999	2,448,365.97	2,746,323.00	12.2%
3) Employee Benefits		3000-3999	2,903,817.31	3,036,851.00	4.6%
4) Books and Supplies		4000-4999	973,191.34	397,220.00	-59.2%
5) Services and Other Operating Expenditures		5000-5999	224,344.36	234,544.00	4.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	376,734.97	332,595.00	-11.7%
9) TOTAL, EXPENDITURES			10,230,850.41	10,299,646.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,109.20)	(8,510.00)	-75.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	49,151.00	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	49,151.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,109.20)	40,641.00	-215.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,461,202.39	2,298,520.90	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,461,202.39	2,298,520.90	-6.6%
d) Other Restatements		9795	(127,572.29)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,333,630.10	2,298,520.90	-1.5%
2) Ending Balance, June 30 (E + F1e)			2,298,520.90	2,339,161.90	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,127,540.00	2,134,702.00	0.3%
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	170,980.90	204,459.90	19.6%
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	4,639,734.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(95,614.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	60,175.85		
4) Due from Grantor Government		9290	854,425.15		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,458,721.46		
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	984,364.70		
2) Due to Grantor Governments		9590	175,057.00		
3) Due to Other Funds		9610	1,390,488.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	610,290.38		
6) TOTAL, LIABILITIES			3,160,200.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,298,520.90		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	376,569.64	416,909.00	10.7%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	388,465.75	154,489.00	-60.2%
TOTAL, FEDERAL REVENUE			765,035.39	571,398.00	-25.3%
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	8,465,109.00	8,886,386.00	5.0%
All Other State Revenue	All Other	8590	287,666.92	12,500.00	-95.7%
TOTAL, OTHER STATE REVENUE			8,752,775.92	8,898,886.00	1.7%
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	113,685.82	105,530.00	-7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(31,585.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	595,795.39	691,959.00	16.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	33.69	23,363.00	69,247.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			677,929.90	820,852.00	21.1%
TOTAL, REVENUES			10,195,741.21	10,291,136.00	0.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,422,056.61	2,377,606.00	-1.8%
Certificated Pupil Support Salaries		1200	200,795.98	310,692.00	54.7%
Certificated Supervisors' and Administrators' Salaries		1300	433,504.50	461,145.00	6.4%
Other Certificated Salaries		1900	248,039.37	402,670.00	62.3%
TOTAL, CERTIFICATED SALARIES			3,304,396.46	3,552,113.00	7.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,297,927.78	1,583,587.00	22.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	130,757.73	139,004.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	353,477.19	325,067.00	-8.0%
Other Classified Salaries		2900	666,203.27	698,665.00	4.9%
TOTAL, CLASSIFIED SALARIES			2,448,365.97	2,746,323.00	12.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	796,854.20	587,639.00	-26.3%
PERS		3201-3202	600,666.50	752,556.00	25.3%
OASDI/Medicare/Alternative		3301-3302	253,139.97	281,687.00	11.3%
Health and Welfare Benefits		3401-3402	1,157,082.63	1,336,237.00	15.5%
Unemployment Insurance		3501-3502	27,041.56	3,150.00	-88.4%
Workers' Compensation		3601-3602	69,032.45	75,582.00	9.5%
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			2,903,817.31	3,036,851.00	4.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	94,226.45	65,841.00	-30.1%
Materials and Supplies		4300	822,250.82	289,726.00	-64.8%
Noncapitalized Equipment		4400	56,714.07	41,653.00	-26.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			973,191.34	397,220.00	-59.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,232.53	17,923.00	17.7%
Dues and Memberships		5300	1,050.00	1,050.00	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	646.50	647.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	43,856.08	50,334.00	14.8%
Professional/Consulting Services and Operating Expenditures		5800	163,559.25	164,590.00	0.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			224,344.36	234,544.00	4.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	376,734.97	332,595.00	-11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			376,734.97	332,595.00	-11.7%
TOTAL, EXPENDITURES			10,230,850.41	10,299,646.00	0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	49,151.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	49,151.00	New

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	49,151.00	New

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	765,035.39	571,398.00	-25.3%
3) Other State Revenue		8300-8599	8,752,775.92	8,898,886.00	1.7%
4) Other Local Revenue		8600-8799	677,929.90	820,852.00	21.1%
5) TOTAL, REVENUES			10,195,741.21	10,291,136.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,511,090.71	7,189,820.00	-4.3%
2) Instruction - Related Services	2000-2999		1,818,651.18	2,083,785.00	14.6%
3) Pupil Services	3000-3999		524,373.55	693,446.00	32.2%
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		376,734.97	332,595.00	-11.7%
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			10,230,850.41	10,299,646.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(35,109.20)	(8,510.00)	-75.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	49,151.00	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	49,151.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,109.20)	40,641.00	-215.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,461,202.39	2,298,520.90	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,461,202.39	2,298,520.90	-6.6%
d) Other Restatements		9795	(127,572.29)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,333,630.10	2,298,520.90	-1.5%
2) Ending Balance, June 30 (E + F1e)			2,298,520.90	2,339,161.90	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,127,540.00	2,134,702.00	0.3%
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	170,980.90	204,459.90	19.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	31,904.00	31,904.00
5066	Child Development: 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)	23,072.00	23,072.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	68,565.00	41,812.00
6130	Child Development: Center-Based Reserve Account	1,783,755.00	1,817,670.00
Total, Restricted Balance		2,127,540.00	2,134,702.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,516,396.95	20,721,551.00	1.0%
3) Other State Revenue		8300-8599	10,126,510.91	9,904,847.00	-2.2%
4) Other Local Revenue		8600-8799	455,424.12	396,500.00	-12.9%
5) TOTAL, REVENUES			31,098,331.98	31,022,898.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,043,866.93	10,227,003.00	13.1%
3) Employee Benefits		3000-3999	5,065,638.31	5,570,664.00	10.0%
4) Books and Supplies		4000-4999	11,369,074.44	14,895,016.00	31.0%
5) Services and Other Operating Expenditures		5000-5999	101,924.35	686,166.00	573.2%
6) Capital Outlay		6000-6999	840,603.34	7,141,910.00	749.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	601,145.71	592,208.00	-1.5%
9) TOTAL, EXPENDITURES			27,022,253.08	39,112,967.00	44.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,076,078.90	(8,090,069.00)	-298.5%
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)			4,076,078.90	(8,090,069.00)	-298.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,093,673.07	30,169,751.97	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,093,673.07	30,169,751.97	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,093,673.07	30,169,751.97	15.6%
2) Ending Balance, June 30 (E + F1e)			30,169,751.97	22,079,682.97	-26.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	119,624.95	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	30,050,127.02	22,079,682.97	-26.5%
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	27,471,513.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(566,122.00)		
b) in Banks		9120	11,613.64		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	6,052,428.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	193,684.28		
6) Stores		9320	119,624.95		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			33,282,742.69		
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	798,721.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,314,268.90		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,112,990.72		
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)			30,169,751.97		
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,034,937.03	19,029,784.00	0.0%
Donated Food Commodities		8221	1,481,459.92	1,691,767.00	14.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,516,396.95	20,721,551.00	1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,126,510.91	9,904,847.00	-2.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,126,510.91	9,904,847.00	-2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	19,247.95	30,000.00	55.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	576,976.73	333,000.00	-42.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(166,248.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,447.44	33,500.00	31.6%
TOTAL, OTHER LOCAL REVENUE			455,424.12	396,500.00	-12.9%
TOTAL, REVENUES			31,098,331.98	31,022,898.00	-0.2%
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	7,748,053.65	8,736,419.00	12.8%
Classified Supervisors' and Administrators' Salaries		2300	801,086.19	887,878.00	10.8%
Clerical, Technical and Office Salaries		2400	494,727.09	602,706.00	21.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,043,866.93	10,227,003.00	13.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,142,654.72	2,518,688.00	17.5%
OASDI/Medicare/Alternative		3301-3302	675,621.82	764,492.00	13.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	2,095,297.60	2,159,644.00	3.1%
Unemployment Insurance		3501-3502	43,569.55	5,114.00	-88.3%
Workers' Compensation		3601-3602	108,494.62	122,726.00	13.1%
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			5,065,638.31	5,570,664.00	10.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,035.91	250.00	-75.9%
Materials and Supplies		4300	933,756.60	978,312.00	4.8%
Noncapitalized Equipment		4400	111,308.76	212,950.00	91.3%
Food		4700	10,322,973.17	13,703,504.00	32.7%
TOTAL, BOOKS AND SUPPLIES			11,369,074.44	14,895,016.00	31.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,777.91	53,000.00	122.9%
Dues and Memberships		5300	9,259.15	10,000.00	8.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,269.88	211,000.00	223.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(254,735.60)	(20,234.00)	-92.1%
Professional/Consulting Services and Operating Expenditures		5800	230,821.54	401,900.00	74.1%
Communications		5900	27,531.47	30,000.00	9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,924.35	686,166.00	573.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	676,283.93	3,145,910.00	365.2%
Equipment		6400	104,636.35	2,082,000.00	1,889.7%
Equipment Replacement		6500	59,683.06	1,914,000.00	3,106.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			840,603.34	7,141,910.00	749.6%
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	601,145.71	592,208.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			601,145.71	592,208.00	-1.5%
TOTAL, EXPENDITURES			27,022,253.08	39,112,967.00	44.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,516,396.95	20,721,551.00	1.0%
3) Other State Revenue		8300-8599	10,126,510.91	9,904,847.00	-2.2%
4) Other Local Revenue		8600-8799	455,424.12	396,500.00	-12.9%
5) TOTAL, REVENUES			31,098,331.98	31,022,898.00	-0.2%
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		25,580,056.18	31,374,549.00	22.7%
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		601,145.71	592,208.00	-1.5%
8) Plant Services	8000-8999		841,051.19	7,146,210.00	749.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,022,253.08	39,112,967.00	44.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,076,078.90	(8,090,069.00)	-298.5%
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)			4,076,078.90	(8,090,069.00)	-298.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,093,673.07	30,169,751.97	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,093,673.07	30,169,751.97	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,093,673.07	30,169,751.97	15.6%
2) Ending Balance, June 30 (E + F1e)			30,169,751.97	22,079,682.97	-26.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	119,624.95	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	30,050,127.02	22,079,682.97	-26.5%
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	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	25,648,531.94	17,905,470.89
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	4,060,007.01	4,020,007.01
5330	Child Nutrition: Summer Food Service Program Operations	341,588.07	154,205.07
Total, Restricted Balance		30,050,127.02	22,079,682.97

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	219,649.37	100,000.00	-54.5%
5) TOTAL, REVENUES			219,649.37	100,000.00	-54.5%
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)			219,649.37	100,000.00	-54.5%
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)			219,649.37	100,000.00	-54.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,597,196.11	12,816,845.48	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,597,196.11	12,816,845.48	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,597,196.11	12,816,845.48	1.7%
2) Ending Balance, June 30 (E + F1e)			12,816,845.48	12,916,845.48	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,816,845.48	12,916,845.48	0.8%
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	12,984,903.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(267,588.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	99,529.67		
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			12,816,845.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			12,816,845.48		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	289,655.37	100,000.00	-65.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(70,006.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			219,649.37	100,000.00	-54.5%
TOTAL, REVENUES			219,649.37	100,000.00	-54.5%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	219,649.37	100,000.00	-54.5%
5) TOTAL, REVENUES			219,649.37	100,000.00	-54.5%
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)			219,649.37	100,000.00	-54.5%
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)			219,649.37	100,000.00	-54.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,597,196.11	12,816,845.48	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,597,196.11	12,816,845.48	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,597,196.11	12,816,845.48	1.7%
2) Ending Balance, June 30 (E + F1e)			12,816,845.48	12,916,845.48	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	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	12,816,845.48	12,916,845.48	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	1,246,771.43	300,000.00	-75.9%
5) TOTAL, REVENUES			1,246,771.43	300,000.00	-75.9%
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	62,684.45	43,196.00	-31.1%
5) Services and Other Operating Expenditures		5000-5999	42,361.01	154,000.00	263.5%
6) Capital Outlay		6000-6999	10,579,855.30	8,161,359.00	-22.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,684,900.76	8,358,555.00	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,438,129.33)	(8,058,555.00)	-14.6%
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)			(9,438,129.33)	(8,058,555.00)	-14.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,798,112.83	55,359,983.50	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,798,112.83	55,359,983.50	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,798,112.83	55,359,983.50	-14.6%
2) Ending Balance, June 30 (E + F1e)			55,359,983.50	47,301,428.50	-14.6%
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	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	55,359,983.50	47,301,428.50	-14.6%
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	59,633,721.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,228,909.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	483,379.87		
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			58,888,192.08		
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	3,528,208.58		
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			3,528,208.58		
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)			55,359,983.50		
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	1,454,281.43	300,000.00	-79.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(207,510.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,246,771.43	300,000.00	-75.9%
TOTAL, REVENUES			1,246,771.43	300,000.00	-75.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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	39,303.90	35,000.00	-11.0%
Noncapitalized Equipment		4400	23,380.55	8,196.00	-64.9%
TOTAL, BOOKS AND SUPPLIES			62,684.45	43,196.00	-31.1%
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	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	42,361.01	154,000.00	263.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,361.01	154,000.00	263.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	102,705.38	47,644.00	-53.6%
Buildings and Improvements of Buildings		6200	10,466,452.63	8,100,715.00	-22.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,697.29	13,000.00	21.5%
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			10,579,855.30	8,161,359.00	-22.9%
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			10,684,900.76	8,358,555.00	-21.8%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,246,771.43	300,000.00	-75.9%
5) TOTAL, REVENUES			1,246,771.43	300,000.00	-75.9%
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		10,654,539.75	8,224,555.00	-22.8%
9) Other Outgo	9000-9999	Except 7600-7699	30,361.01	134,000.00	341.4%
10) TOTAL, EXPENDITURES			10,684,900.76	8,358,555.00	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,438,129.33)	(8,058,555.00)	-14.6%
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)			(9,438,129.33)	(8,058,555.00)	-14.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,798,112.83	55,359,983.50	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,798,112.83	55,359,983.50	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,798,112.83	55,359,983.50	-14.6%
2) Ending Balance, June 30 (E + F1e)			55,359,983.50	47,301,428.50	-14.6%
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	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	55,359,983.50	47,301,428.50	-14.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	13,411,357.18	3,400,000.00	-74.6%
5) TOTAL, REVENUES			13,411,357.18	3,400,000.00	-74.6%
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	73,410.80	35,000.00	-52.3%
5) Services and Other Operating Expenditures		5000-5999	1,115,387.56	759,238.00	-31.9%
6) Capital Outlay		6000-6999	1,944,094.53	2,749,080.00	41.4%
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			3,132,892.89	3,543,318.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,278,464.29	(143,318.00)	-101.4%
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)			10,278,464.29	(143,318.00)	-101.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,984,955.10	58,263,419.39	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,984,955.10	58,263,419.39	21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,984,955.10	58,263,419.39	21.4%
2) Ending Balance, June 30 (E + F1e)			58,263,419.39	58,120,101.39	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,263,419.39	58,120,101.39	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,758,502.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,190,265.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,407,670.45		
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			58,975,907.65		
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	356,828.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	355,659.49		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			712,488.26		
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)			58,263,419.39		
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	1,144,881.35	400,000.00	-65.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(432,642.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	12,697,856.83	3,000,000.00	-76.4%
Other Local Revenue					
All Other Local Revenue		8699	1,261.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,411,357.18	3,400,000.00	-74.6%
TOTAL, REVENUES			13,411,357.18	3,400,000.00	-74.6%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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	48,686.10	32,000.00	-34.3%
Noncapitalized Equipment		4400	24,724.70	3,000.00	-87.9%
TOTAL, BOOKS AND SUPPLIES			73,410.80	35,000.00	-52.3%
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	131,928.09	182,783.00	38.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	355,659.49	90,000.00	-74.7%
Professional/Consulting Services and Operating Expenditures		5800	627,799.98	486,455.00	-22.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,115,387.56	759,238.00	-31.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	41,415.00	New
Buildings and Improvements of Buildings		6200	1,944,094.53	2,707,665.00	39.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,944,094.53	2,749,080.00	41.4%
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			3,132,892.89	3,543,318.00	13.1%
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					

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,411,357.18	3,400,000.00	-74.6%
5) TOTAL, REVENUES			13,411,357.18	3,400,000.00	-74.6%
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		3,132,892.89	3,543,318.00	13.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,132,892.89	3,543,318.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			10,278,464.29	(143,318.00)	-101.4%
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)			10,278,464.29	(143,318.00)	-101.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,984,955.10	58,263,419.39	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,984,955.10	58,263,419.39	21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,984,955.10	58,263,419.39	21.4%
2) Ending Balance, June 30 (E + F1e)			58,263,419.39	58,120,101.39	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,263,419.39	58,120,101.39	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	58,263,419.39	58,120,101.39
Total, Restricted Balance		58,263,419.39	58,120,101.39

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	792,805.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	58,110.36	18,826.00	-67.6%
5) TOTAL, REVENUES			850,915.36	18,826.00	-97.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	797,093.00	5,000.00	-99.4%
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			797,093.00	5,000.00	-99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,822.36	13,826.00	-74.3%
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)			53,822.36	13,826.00	-74.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,778,597.45	2,832,419.81	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,778,597.45	2,832,419.81	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,778,597.45	2,832,419.81	1.9%
2) Ending Balance, June 30 (E + F1e)			2,832,419.81	2,846,245.81	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,832,419.81	2,846,245.81	0.5%
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	2,867,382.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(59,090.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25,063.81		
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			2,833,355.81		
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	936.00		
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			936.00		
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)			2,832,419.81		
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	792,805.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			792,805.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	73,619.36	18,826.00	-74.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,509.00)	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			58,110.36	18,826.00	-67.6%
TOTAL, REVENUES			850,915.36	18,826.00	-97.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	797,093.00	5,000.00	-99.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			797,093.00	5,000.00	-99.4%
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			797,093.00	5,000.00	-99.4%
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	2022-23 Unaudited Actuals	2023-24 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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	792,805.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	58,110.36	18,826.00	-67.6%
5) TOTAL, REVENUES			850,915.36	18,826.00	-97.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		797,093.00	5,000.00	-99.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			797,093.00	5,000.00	-99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			53,822.36	13,826.00	-74.3%
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)			53,822.36	13,826.00	-74.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,778,597.45	2,832,419.81	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,778,597.45	2,832,419.81	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,778,597.45	2,832,419.81	1.9%
2) Ending Balance, June 30 (E + F1e)			2,832,419.81	2,846,245.81	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,832,419.81	2,846,245.81	0.5%
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%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
7710	State School Facilities Projects	2,832,419.81	2,846,245.81
Total, Restricted Balance		2,832,419.81	2,846,245.81

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,748,868.53	450,000.00	-94.9%
5) TOTAL, REVENUES			8,748,868.53	450,000.00	-94.9%
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	2,109.81	4,319.00	104.7%
5) Services and Other Operating Expenditures		5000-5999	127,094.74	226,058.00	77.9%
6) Capital Outlay		6000-6999	9,608,490.07	9,628,033.00	0.2%
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			9,737,694.62	9,858,410.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(988,826.09)	(9,408,410.00)	851.5%
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)			(988,826.09)	(9,408,410.00)	851.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,578,170.71	28,589,344.62	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,578,170.71	28,589,344.62	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,578,170.71	28,589,344.62	-3.3%
2) Ending Balance, June 30 (E + F1e)			28,589,344.62	19,180,934.62	-32.9%
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	28,589,344.62	19,180,934.62	-32.9%
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	31,686,783.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(652,989.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	229,953.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			31,263,747.65		
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	2,674,403.03		
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			2,674,403.03		
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)			28,589,344.62		
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	8,252,942.10	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	657,897.43	450,000.00	-31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(212,232.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	50,261.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,748,868.53	450,000.00	-94.9%
TOTAL, REVENUES			8,748,868.53	450,000.00	-94.9%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	New
Noncapitalized Equipment		4400	2,109.81	3,319.00	57.3%
TOTAL, BOOKS AND SUPPLIES			2,109.81	4,319.00	104.7%
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	8,351.96	104,000.00	1,145.2%
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	118,742.78	122,058.00	2.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,094.74	226,058.00	77.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,899,526.41	4,545,579.00	16.6%
Buildings and Improvements of Buildings		6200	5,292,141.84	5,082,454.00	-4.0%
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	416,821.82	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,608,490.07	9,628,033.00	0.2%
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			9,737,694.62	9,858,410.00	1.2%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,748,868.53	450,000.00	-94.9%
5) TOTAL, REVENUES			8,748,868.53	450,000.00	-94.9%
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		9,737,694.62	9,858,410.00	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,737,694.62	9,858,410.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(988,826.09)	(9,408,410.00)	851.5%
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)			(988,826.09)	(9,408,410.00)	851.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,578,170.71	28,589,344.62	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,578,170.71	28,589,344.62	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,578,170.71	28,589,344.62	-3.3%
2) Ending Balance, June 30 (E + F1e)			28,589,344.62	19,180,934.62	-32.9%
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	28,589,344.62	19,180,934.62	-32.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	28,589,344.62	19,180,934.62
Total, Restricted Balance		28,589,344.62	19,180,934.62

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,109,630.22	6,638,225.00	-6.6%
5) TOTAL, REVENUES			7,109,630.22	6,638,225.00	-6.6%
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	21,139.00	43,250.00	104.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,446,680.84	2,434,450.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,467,819.84	2,477,700.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,641,810.38	4,160,525.00	-10.4%
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)			4,641,810.38	4,160,525.00	-10.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,257,781.56	49,899,591.94	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,257,781.56	49,899,591.94	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,257,781.56	49,899,591.94	10.3%
2) Ending Balance, June 30 (E + F1e)			49,899,591.94	54,060,116.94	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	49,899,591.94	54,060,116.94	8.3%
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	4,101,211.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	45,872,258.19		
3) Accounts Receivable		9200	32,318.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			50,005,787.56		
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	106,195.62		
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			106,195.62		
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)			49,899,591.94		
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	775,718.55	332,709.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,333,911.67	6,305,516.00	-0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,109,630.22	6,638,225.00	-6.6%
TOTAL, REVENUES			7,109,630.22	6,638,225.00	-6.6%
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	2022-23 Unaudited Actuals	2023-24 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	21,139.00	43,250.00	104.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,139.00	43,250.00	104.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	796,680.84	714,450.00	-10.3%
Other Debt Service - Principal		7439	1,650,000.00	1,720,000.00	4.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,446,680.84	2,434,450.00	-0.5%
TOTAL, EXPENDITURES			2,467,819.84	2,477,700.00	0.4%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,109,630.22	6,638,225.00	-6.6%
5) TOTAL, REVENUES			7,109,630.22	6,638,225.00	-6.6%
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		21,139.00	43,250.00	104.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,446,680.84	2,434,450.00	-0.5%
10) TOTAL, EXPENDITURES			2,467,819.84	2,477,700.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,641,810.38	4,160,525.00	-10.4%
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)			4,641,810.38	4,160,525.00	-10.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,257,781.56	49,899,591.94	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,257,781.56	49,899,591.94	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,257,781.56	49,899,591.94	10.3%
2) Ending Balance, June 30 (E + F1e)			49,899,591.94	54,060,116.94	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	49,899,591.94	54,060,116.94	8.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	52,235.87	79,949.00	53.1%
4) Other Local Revenue		8600-8799	12,768,546.52	12,459,950.00	-2.4%
5) TOTAL, REVENUES			12,820,782.39	12,539,899.00	-2.2%
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	11,845,098.75	11,840,499.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,845,098.75	11,840,499.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			975,683.64	699,400.00	-28.3%
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	.03	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			.03	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			975,683.67	699,400.00	-28.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,802,927.72	14,778,611.39	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,802,927.72	14,778,611.39	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,802,927.72	14,778,611.39	7.1%
2) Ending Balance, June 30 (E + F1e)			14,778,611.39	15,478,011.39	4.7%
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	14,778,611.39	15,478,011.39	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,089,571.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(310,960.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,778,611.39		
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)			14,778,611.39		
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	52,235.87	79,949.00	53.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,235.87	79,949.00	53.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,949,476.32	10,950,728.00	0.0%
Unsecured Roll		8612	639,542.87	984,781.00	54.0%
Prior Years' Taxes		8613	39,628.44	67,086.00	69.3%
Supplemental Taxes		8614	964,665.84	224,204.00	-76.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	93,785.49	191,268.00	103.9%
Interest		8660	177,321.56	41,883.00	-76.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(95,874.00)	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			12,768,546.52	12,459,950.00	-2.4%
TOTAL, REVENUES			12,820,782.39	12,539,899.00	-2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,740,000.00	4,740,000.00	0.0%
Bond Interest and Other Service Charges		7434	7,105,098.75	7,100,499.00	-0.1%
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)			11,845,098.75	11,840,499.00	0.0%
TOTAL, EXPENDITURES			11,845,098.75	11,840,499.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	.03	0.00	-100.0%
(c) TOTAL, SOURCES			.03	0.00	-100.0%
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)			.03	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	52,235.87	79,949.00	53.1%
4) Other Local Revenue		8600-8799	12,768,546.52	12,459,950.00	-2.4%
5) TOTAL, REVENUES			12,820,782.39	12,539,899.00	-2.2%
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	11,845,098.75	11,840,499.00	0.0%
10) TOTAL, EXPENDITURES			11,845,098.75	11,840,499.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			975,683.64	699,400.00	-28.3%
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	.03	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			.03	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			975,683.67	699,400.00	-28.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,802,927.72	14,778,611.39	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,802,927.72	14,778,611.39	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,802,927.72	14,778,611.39	7.1%
2) Ending Balance, June 30 (E + F1e)			14,778,611.39	15,478,011.39	4.7%
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	14,778,611.39	15,478,011.39	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	14,778,611.39	15,478,011.39
Total, Restricted Balance		14,778,611.39	15,478,011.39

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,485,974.19	4,190,674.00	-35.4%
5) TOTAL, REVENUES			6,485,974.19	4,190,674.00	-35.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	286,125.87	292,487.00	2.2%
3) Employee Benefits		3000-3999	149,376.19	160,823.00	7.7%
4) Books and Supplies		4000-4999	410.85	1,307.00	218.1%
5) Services and Other Operating Expenses		5000-5999	7,838,404.39	2,697,248.00	-65.6%
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			8,274,317.30	3,151,865.00	-61.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,788,343.11)	1,038,809.00	-158.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,225,569.00	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			3,225,569.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,437,225.89	1,038,809.00	-27.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,726,835.49	11,741,224.38	9.5%
b) Audit Adjustments		9793	(422,837.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,303,998.49	11,741,224.38	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,303,998.49	11,741,224.38	13.9%
2) Ending Net Position, June 30 (E + F1e)			11,741,224.38	12,780,033.38	8.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,741,224.38	12,780,033.38	8.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,152,314.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(332,861.00)		
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	155,796.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,227,856.72		
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			20,378,106.41		
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	7,900,975.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	313,069.54		
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	422,837.00		
7) TOTAL, LIABILITIES			8,636,882.03		
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)			11,741,224.38		
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	362,422.42	50,000.00	-86.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(108,435.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,228,072.82	4,140,674.00	-2.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,003,913.95	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,485,974.19	4,190,674.00	-35.4%
TOTAL, REVENUES			6,485,974.19	4,190,674.00	-35.4%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	164,470.32	165,321.00	0.5%
Clerical, Technical and Office Salaries		2400	121,655.55	127,166.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			286,125.87	292,487.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	71,673.11	78,035.00	8.9%
OASDI/Medicare/Alternative		3301-3302	20,423.80	22,375.00	9.6%
Health and Welfare Benefits		3401-3402	52,420.24	56,757.00	8.3%
Unemployment Insurance		3501-3502	1,425.44	146.00	-89.8%
Workers' Compensation		3601-3602	3,433.60	3,510.00	2.2%
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			149,376.19	160,823.00	7.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	191.30	207.00	8.2%
Materials and Supplies		4300	219.55	1,100.00	401.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			410.85	1,307.00	218.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,382.18	2,910.00	110.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,023,945.69	328,455.00	-93.5%
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	2,813,076.52	2,365,883.00	-15.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,838,404.39	2,697,248.00	-65.6%
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			8,274,317.30	3,151,865.00	-61.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,225,569.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,225,569.00	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%
(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)			3,225,569.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,485,974.19	4,190,674.00	-35.4%
5) TOTAL, REVENUES			6,485,974.19	4,190,674.00	-35.4%
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		8,274,317.30	3,151,865.00	-61.9%
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			8,274,317.30	3,151,865.00	-61.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,788,343.11)	1,038,809.00	-158.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,225,569.00	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			3,225,569.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,437,225.89	1,038,809.00	-27.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,726,835.49	11,741,224.38	9.5%
b) Audit Adjustments		9793	(422,837.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,303,998.49	11,741,224.38	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,303,998.49	11,741,224.38	13.9%
2) Ending Net Position, June 30 (E + F1e)			11,741,224.38	12,780,033.38	8.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,741,224.38	12,780,033.38	8.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	11,741,224.38	12,780,033.38
Total, Restricted Net Position		11,741,224.38	12,780,033.38

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,442,231.09	8,594,539.00	-47.7%
5) TOTAL, REVENUES			16,442,231.09	8,594,539.00	-47.7%
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	431,286.54	350,000.00	-18.8%
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			431,286.54	350,000.00	-18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,010,944.55	8,244,539.00	-48.5%
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)			16,010,944.55	8,244,539.00	-48.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	106,335,004.16	122,345,948.71	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,335,004.16	122,345,948.71	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			106,335,004.16	122,345,948.71	15.1%
2) Ending Net Position, June 30 (E + F1e)			122,345,948.71	130,590,487.71	6.7%
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	122,345,948.71	130,590,487.71	6.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,299.48		
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	30,843,107.99		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	82,981,689.50		
3) Accounts Receivable		9200	8,499,851.74		
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			122,345,948.71		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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)			122,345,948.71		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,078,608.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,839,674.65	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	8,523,948.30	8,594,539.00	0.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,442,231.09	8,594,539.00	-47.7%
TOTAL, REVENUES			16,442,231.09	8,594,539.00	-47.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	431,286.54	350,000.00	-18.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			431,286.54	350,000.00	-18.8%
TOTAL, EXPENSES			431,286.54	350,000.00	-18.8%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,442,231.09	8,594,539.00	-47.7%
5) TOTAL, REVENUES			16,442,231.09	8,594,539.00	-47.7%
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		431,286.54	350,000.00	-18.8%
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			431,286.54	350,000.00	-18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,010,944.55	8,244,539.00	-48.5%
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)			16,010,944.55	8,244,539.00	-48.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	106,335,004.16	122,345,948.71	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,335,004.16	122,345,948.71	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			106,335,004.16	122,345,948.71	15.1%
2) Ending Net Position, June 30 (E + F1e)			122,345,948.71	130,590,487.71	6.7%
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	122,345,948.71	130,590,487.71	6.7%

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

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	31,573.01	31,591.79	34,352.69	30,932.60	30,932.60	33,303.02
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)	31,573.01	31,591.79	34,352.69	30,932.60	30,932.60	33,303.02
5. District Funded County Program ADA						
a. County Community Schools	1.87	1.65	1.87	2.64	2.64	2.64
b. Special Education-Special Day Class	.79	.82	.79	.91	.91	.91
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.08	.08	.08	.08	.08	.08
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	10.45	10.35	10.45	9.77	9.77	9.77
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)	13.19	12.90	13.19	13.40	13.40	13.40
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	31,586.20	31,604.69	34,365.88	30,946.00	30,946.00	33,316.42
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. 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	2022-23 Unaudited Actuals			2023-24 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	16,233,618.00	(1,665,208.00)	14,568,410.00	19,504,477.00		34,072,887.00
Total capital assets not being depreciated	75,573,630.00	(1,665,208.00)	73,908,422.00	19,504,477.00	0.00	93,412,899.00
Capital assets being depreciated:						
Land Improvements	81,496,742.00	1,665,209.00	83,161,951.00	4,043,150.00		87,205,101.00
Buildings	682,222,310.00		682,222,310.00	3,976,337.00		686,198,647.00
Equipment	84,796,866.00	26,792.00	84,823,658.00	4,032,510.00	2,292,830.00	86,563,338.00
Total capital assets being depreciated	848,515,918.00	1,692,001.00	850,207,919.00	12,051,997.00	2,292,830.00	859,967,086.00
Accumulated Depreciation for:						
Land Improvements	(54,963,200.00)	(66,608.00)	(55,029,808.00)	(3,338,176.00)		(58,367,984.00)
Buildings	(301,736,822.00)		(301,736,822.00)	(15,928,319.00)		(317,665,141.00)
Equipment	(59,995,410.00)	(5,359.00)	(60,000,769.00)	(4,277,891.00)	(876,824.00)	(63,401,836.00)
Total accumulated depreciation	(416,695,432.00)	(71,967.00)	(416,767,399.00)	(23,544,386.00)	(876,824.00)	(439,434,961.00)
Total capital assets being depreciated, net excluding lease and subscription assets	431,820,486.00	1,620,034.00	433,440,520.00	(11,492,389.00)	1,416,006.00	420,532,125.00
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	507,394,116.00	(45,174.00)	507,348,942.00	8,012,088.00	1,416,006.00	513,945,024.00
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

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A, Basic Grants Low Income & Neglected	Elementary and Secondary School Emergency Relief (ESSER II) Fund	Elementary and Secondary School Emergency Relief (ESSER III) Fund	Secondary School Emergency Relief (ESSER III) Fund: Learning Loss	Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	Expanded Learning Opportunities (ELO) Grant: GEER II	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425U	84.425	84.425	84.425
RESOURCE CODE	3010	3212	3213	3214	3216	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	2,371,936.80	472,514.51	42,303,408.77	9,378,046.97	4,144,133.00	951,115.00	2,701,494.00
2. a. Current Year Award	13,399,058.00						
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	13,399,058.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	15,770,994.80	472,514.51	42,303,408.77	9,378,046.97	4,144,133.00	951,115.00	2,701,494.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		469,144.51			1,036,033.00	237,779.00	675,374.00
6. Cash Received in Current Year	12,526,938.54	3,370.00	13,883,128.37	2,272,976.37	2,013,079.00	713,336.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	12,526,938.54	472,514.51	13,883,128.37	2,272,976.37	3,049,112.00	951,115.00	675,374.00
EXPENDITURES							
9. Donor-Authorized Expenditures	12,451,431.45	472,514.51	7,687,706.98	4,409,266.53	4,144,133.00	951,115.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	12,451,431.45	472,514.51	7,687,706.98	4,409,266.53	4,144,133.00	951,115.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							

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

Description	001	002	003	004	005	006	007
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	75,507.09	0.00	6,195,421.39	(2,136,290.16)	(1,095,021.00)	0.00	675,374.00
a. Unearned Revenue	75,507.09		6,195,421.39				675,374.00
b. Accounts Payable							
c. Accounts Receivable				2,136,290.16	1,095,021.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	3,319,563.35	0.00	34,615,701.79	4,968,780.44	0.00	0.00	2,701,494.00
15. If Carryover is allowed, enter line 14 amount here	3,317,076.86		34,615,701.79	4,698,780.44			2,701,494.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,451,431.45	472,514.51	7,687,706.98	4,409,266.53	4,144,133.00	951,115.00	0.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	After School Education & Safety Rate Increase	Special Education ARP IDEA Local Assistance	Special Education ARP IDEA Private Schools ISP's	Special Education ARP IDEA Local Assistance CEIS	Special Education ARP Idea Preschool Grants	Special Education ARP IDEA Preschool Early Intervening - CEIS
FEDERAL CATALOG NUMBER	84.425	84.425	84.027	84.027	84.027	84.173	84.173
RESOURCE CODE	3219	3226	3305	3306	3307	3308	3309
REVENUE OBJECT	8290	8290	8182	8990	8990	8182	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	4,656,910.00	2,528,758.55	185,858.97			19,637.00	
2. a. Current Year Award							
b. Transferability (ESSA)			(185,858.97)	1,708.00	184,150.97	(19,637.00)	19,637.00
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	(185,858.97)	1,708.00	184,150.97	(19,637.00)	19,637.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	4,656,910.00	2,528,758.55	0.00	1,708.00	184,150.97	0.00	19,637.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,164,228.00	1,980,981.15					
6. Cash Received in Current Year				1,708.00	120,337.48		0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,164,228.00	1,980,981.15	0.00	1,708.00	120,337.48	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	1,087,145.30		1,708.00	184,150.97		19,637.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	1,087,145.30	0.00	1,708.00	184,150.97	0.00	19,637.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

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

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,164,228.00	893,835.85	0.00	0.00	(63,813.49)	0.00	(19,637.00)
a. Unearned Revenue	1,164,228.00	893,835.85					
b. Accounts Payable							
c. Accounts Receivable					63,813.49		19,637.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,656,910.00	1,441,613.25	0.00	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	4,656,910.00	1,441,613.25					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	1,087,145.30	0.00	1,708.00	184,150.97	0.00	19,637.00

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Special Education IDEA Basic Local Assistance	Special Education IDEA Private School ISPs	Special Education IDEA Basic Local Assistance - Early Intervening CEIS	Special Education IDEA Preschool Grants	Special Education IDEA Preschool Early Intervening CEIS	Special Education IDEA Mental Health ADA	Special Education IDEA Preschool Staff Development
FEDERAL CATALOG NUMBER	84.027	84.027	84.027	84.173	84.173	84.027A	84.173A
RESOURCE CODE	3310	3311	3312	3315	3318	3327	3345
REVENUE OBJECT	8181	8990	8990	8182	8990	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	930,242.13			24,785.00			
2. a. Current Year Award	7,030,170.00			164,833.00		405,576.00	1,245.00
b. Transferability (ESSA)	(930,242.13)	7,673.00	922,569.13	(24,785.00)	24,785.00		
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	6,099,927.87	7,673.00	922,569.13	140,048.00	24,785.00	405,576.00	1,245.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	7,030,170.00	7,673.00	922,569.13	164,833.00	24,785.00	405,576.00	1,245.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	3,939,563.67	7,673.00	922,569.13	(24,785.00)	24,785.00	280,358.74	1,245.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,939,563.67	7,673.00	922,569.13	(24,785.00)	24,785.00	280,358.74	1,245.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,018,836.24	7,673.00	922,569.13	164,833.00	24,785.00	405,576.00	1,245.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,018,836.24	7,673.00	922,569.13	164,833.00	24,785.00	405,576.00	1,245.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	015	016	017	018	019	020	021
(line 8 minus line 9 plus line 12)	(3,079,272.57)	0.00	0.00	(189,618.00)	0.00	(125,217.26)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	3,079,272.57			189,618.00		125,217.26	
14. Unused Grant Award Calculation							
(line 4 minus line 9)	11,333.76	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	11,333.76						
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,018,836.24	7,673.00	922,569.13	164,833.00	24,785.00	405,576.00	1,245.00

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

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	Special Education ARP IDEA Part C, Early Education Program	Special Education IDEA Early Intervention Grants	Special Education Dispute Resolution	Transitions Partnership Program	Carl Perkins	Adult Base Perkins	Advancing Wellness & Resilience in Education (NITT- AWARE) Program
FEDERAL CATALOG NUMBER	84.181	84.181	84.173A	84.126	84.048	84.048	93.243
RESOURCE CODE	3384	3385	3395	3410	3550	3555	3724
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			26,053.30				
2. a. Current Year Award	91,510.00	129,885.00		301,672.12	389,114.00	15,364.63	99,902.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	91,510.00	129,885.00	0.00	301,672.12	389,114.00	15,364.63	99,902.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	91,510.00	129,885.00	26,053.30	301,672.12	389,114.00	15,364.63	99,902.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		64,942.50		77,128.19	141,275.46	7,104.07	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	64,942.50	0.00	77,128.19	141,275.46	7,104.07	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	67,175.44	129,885.00	5,716.70	301,672.12	389,114.00	15,364.63	26,713.33
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	67,175.44	129,885.00	5,716.70	301,672.12	389,114.00	15,364.63	26,713.33
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	022	023	024	025	026	027	028
(line 8 minus line 9 plus line 12)	(67,175.44)	(64,942.50)	(5,716.70)	(224,543.93)	(247,838.54)	(8,260.56)	(26,713.33)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	67,175.44	64,942.50	5,716.70	224,543.93	247,838.54	8,260.56	26,713.33
14. Unused Grant Award Calculation							
(line 4 minus line 9)	24,334.56	0.00	20,336.60	0.00	0.00	0.00	73,188.67
15. If Carryover is allowed, enter line 14 amount here	24,334.56		10,693.30				73,188.67
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	67,175.44	129,885.00	5,716.70	301,672.12	389,114.00	15,364.63	26,713.33

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

Description	029	030	031	032	033	034	
FEDERAL PROGRAM NAME	Adult Base ED-ESL	Adult Secondary ED GED	Adult Ed Civics ED & IELC	Title II, Part A, Supporting Effective Construction	Support & Academic Enrichment Grant	Title III, English Learning Student Program	TOTAL
FEDERAL CATALOG NUMBER	84.002A	84.002	84.002	84.367	84.424	84.365	
RESOURCE CODE	3905	3913	3926	4035	4127	4203	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over				792,722.81	1,204,951.26	1,484,368.77	74,176,936.84
2. a. Current Year Award	332,740.00	310,845.00	109,775.00	1,493,561.00	986,722.00	1,212,835.00	26,474,807.75
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	332,740.00	310,845.00	109,775.00	1,493,561.00	986,722.00	1,212,835.00	26,474,807.75
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	332,740.00	310,845.00	109,775.00	2,286,283.81	2,191,673.26	2,697,203.77	100,651,744.59
REVENUES							
5. Unearned Revenue Deferred from Prior Year					1,185,480.26		6,749,019.92
6. Cash Received in Current Year	144,400.07	199,585.18	111,432.81	1,478,511.81	117,839.00	1,372,343.25	40,400,845.64
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	144,400.07	199,585.18	111,432.81	1,478,511.81	1,303,319.26	1,372,343.25	47,149,865.56
EXPENDITURES							
9. Donor-Authorized Expenditures	332,740.00	310,845.00	109,775.00	1,193,049.99	1,241,214.61	1,135,311.94	45,212,903.87
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	332,740.00	310,845.00	109,775.00	1,193,049.99	1,241,214.61	1,135,311.94	45,212,903.87
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)	(188,339.93)	(111,259.82)	1,657.81	285,461.82	62,104.65	237,031.31	1,936,961.69

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

Description	029	030	031	032	033	034	
a. Unearned Revenue			1,657.81				9,006,024.14
b. Accounts Payable				285,461.82	62,104.65	237,031.31	584,597.78
c. Accounts Receivable	188,339.93	111,259.82					7,653,660.23
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	1,093,233.82	950,458.65	1,561,891.83	55,438,840.72
15. If Carryover is allowed, enter line 14 amount here				1,093,233.82	950,458.65	1,561,891.83	55,156,710.93
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	332,740.00	310,845.00	109,775.00	1,193,049.99	1,241,214.61	1,135,311.94	45,212,903.87

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	After School & Safety	Child Development: Universal PreK Planning and Implementation Grant	Inclusive Early Education Expansion Program	CA National Board Certificated Teacher Incentive Program	Career Technical Education Incentive Grant	K-12 Strong Workforce	Special Ed Project Workability I LEA
RESOURCE CODE	6010	6053	6128	6271	6387	6388	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		585,703.00	417,604.50		2,747,859.25	1,163,698.73	
2. a. Current Year Award	5,477,773.99	1,518,738.00		5,000.00	1,959,195.00		344,705.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	5,477,773.99	1,518,738.00	0.00	5,000.00	1,959,195.00	0.00	344,705.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	5,477,773.99	2,104,441.00	417,604.50	5,000.00	4,707,054.25	1,163,698.73	344,705.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		573,862.00			2,339,275.73	218,465.23	
6. Cash Received in Current Year	4,930,097.55	1,530,579.00	32,982.78	5,000.00	1,971,859.50	450,411.50	153,750.41
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,930,097.55	2,104,441.00	32,982.78	5,000.00	4,311,135.23	668,876.73	153,750.41
EXPENDITURES							
9. Donor-Authorized Expenditures	4,007,222.74		106,113.27		2,085,201.09	558,535.83	344,705.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,007,222.74	0.00	106,113.27	0.00	2,085,201.09	558,535.83	344,705.00
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)	922,874.81	2,104,441.00	(73,130.49)	5,000.00	2,225,934.14	110,340.90	(190,954.59)
a. Unearned Revenue							

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

Description	001	002	003	004	005	006	007
b. Accounts Payable	922,874.81	2,104,441.00		5,000.00	2,225,934.14	110,340.90	
c. Accounts Receivable			73,130.49				190,954.59
14. Unused Grant Award Calculation (line 4 minus line 9)	1,470,551.25	2,104,441.00	311,491.23	5,000.00	2,621,853.16	605,162.90	0.00
15. If Carryover is allowed, enter line 14 amount here	1,470,551.25	1,518,738.00	311,491.23		2,621,853.16		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,007,222.74	0.00	106,113.27	0.00	2,085,201.09	558,535.83	344,705.00

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

Description		008
STATE PROGRAM NAME	Partnership Academy	TOTAL
RESOURCE CODE	7220	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	27,334.87	4,942,200.35
2. a. Current Year Award	81,000.00	9,386,411.99
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	81,000.00	9,386,411.99
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	108,334.87	14,328,612.34
REVENUES		
5. Unearned Revenue Deferred from Prior Year	(13,165.13)	3,118,437.83
6. Cash Received in Current Year	81,000.00	9,155,680.74
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	67,834.87	12,274,118.57
EXPENDITURES		
9. Donor-Authorized Expenditures	33,442.84	7,135,220.77
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	33,442.84	7,135,220.77
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)	34,392.03	5,138,897.80
a. Unearned Revenue		0.00
b. Accounts Payable	34,392.03	5,402,982.88
c. Accounts Receivable		264,085.08
14. Unused Grant Award Calculation		

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

Description	008	
(line 4 minus line 9)	74,892.03	7,193,391.57
15. If Carryover is allowed, enter line 14 amount here		5,922,633.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	33,442.84	7,135,220.77

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

Description		001	
LOCAL PROGRAM NAME			TOTAL
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over			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

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

Description	001	
15. If Carry over 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

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

Description	001	
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		
Ending Balance		0.00
2. a. Current Year Award	1,084,710.80	1,084,710.80
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	1,084,710.80	1,084,710.80
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	1,084,710.80	1,084,710.80
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	1,084,710.80	1,084,710.80
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	1,084,710.80	1,084,710.80
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	1,084,710.80	1,084,710.80
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		

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

Description		001	
(line 10 plus line 11)		0.00	0.00
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)		1,084,710.80	1,084,710.80

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program	Education Effectiveness, FY 2021-22	Antibias Education Grant	CA Community School Partnership Program (CCSPP)	Fund 11 Cal Works	Fund 11 Adult Ed Block Grant	Special Education Apportionment
RESOURCE CODE	2600	6266	6318	6331	6371	6391	6500
REVENUE OBJECT	8590	8590	8590	8590	8590	Various	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	17,556,687.00	8,875,595.00			220,295.89	676,356.39	1,142,394.81
2. a. Current Year Award	35,011,797.00		199,972.00	200,000.00	123,828.00	1,551,969.00	31,613,624.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	35,011,797.00	0.00	199,972.00	200,000.00	123,828.00	1,551,969.00	31,613,624.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	52,568,484.00	8,875,595.00	199,972.00	200,000.00	344,123.89	2,228,325.39	32,756,018.81
REVENUES							
5. Cash Received in Current Year	35,011,797.00		99,986.00		42,372.52	1,296,857.05	31,613,624.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	99,986.00	200,000.00	81,455.48	255,111.95	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	99,986.00	200,000.00	81,455.48	255,111.95	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	35,011,797.00	0.00	199,972.00	200,000.00	123,828.00	1,551,969.00	31,613,624.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,532,313.63	594,479.86			73,970.35	1,512,090.36	31,023,824.35
11. Non Donor-Authorized Expenditures							37,055,984.19
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	7,532,313.63	594,479.86	0.00	0.00	73,970.35	1,512,090.36	68,079,808.54
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	45,036,170.37	8,281,115.14	199,972.00	200,000.00	270,153.54	716,235.03	1,732,194.46

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Dispute Prevention and Dispute Resolution	Special Education Learning Recovery Support	Special Education Mental Health Services	Special Education Early Intervention Preschool Grant	Arts, Music, and Instructional Materials Discretionary Block Grant als	Infrastructure and Training Funds - 2022 KIT Funds	Classified EE Professional Development Block Grant
RESOURCE CODE	6536	6537	6546	6547	6762	7032	7311
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	536,161.52	2,075,103.86	24,469.86	1,593,996.00			267,245.40
2. a. Current Year Award			2,482,445.00	1,492,127.00	20,241,886.32	4,368,251.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	2,482,445.00	1,492,127.00	20,241,886.32	4,368,251.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	536,161.52	2,075,103.86	2,506,914.86	3,086,123.00	20,241,886.32	4,368,251.00	267,245.40
REVENUES							
5. Cash Received in Current Year			2,482,445.00	1,492,127.00	10,488,024.00	4,368,251.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	9,753,862.32	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	9,753,862.32	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	2,482,445.00	1,492,127.00	20,241,886.32	4,368,251.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	536,161.52	2,075,103.86	2,506,914.86	22,217.55	3,451,359.92		38,176.30
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	536,161.52	2,075,103.86	2,506,914.86	22,217.55	3,451,359.92	0.00	38,176.30
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	0.00	3,063,905.45	16,790,526.40	4,368,251.00	229,069.10

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

Description	015	016	017	018	019	020	
STATE PROGRAM NAME	A-G Completion Improvement Grant	A-G Learning Loss Mitigation Grant	Expanded Learning Opportunities (ELO) Grant	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	Learning Recovery Emergency Block Grant	Ethic Studies Block Grant	TOTAL
RESOURCE CODE	7412	7413	7425	7426	7435	7810	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	2,064,146.00	773,840.00	6,589,798.21	2,334,786.48			44,730,876.42
2. a. Current Year Award					53,899,918.04	309,609.00	151,495,426.36
b. Other Adjustments	688,048.00	257,946.00					945,994.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	688,048.00	257,946.00	0.00	0.00	53,899,918.04	309,609.00	152,441,420.36
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,752,194.00	1,031,786.00	6,589,798.21	2,334,786.48	53,899,918.04	309,609.00	197,172,296.78
REVENUES							
5. Cash Received in Current Year	688,048.00	257,946.00			62,893,720.00	309,609.00	151,044,806.57
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	(8,993,801.96)	0.00	1,396,613.79
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(8,993,801.96)	0.00	1,396,613.79
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	688,048.00	257,946.00	0.00	0.00	53,899,918.04	309,609.00	152,441,420.36
EXPENDITURES							
10. Donor-Authorized Expenditures			6,203,948.54	2,207,876.41	1,146,331.50		58,924,769.01
11. Non Donor-Authorized Expenditures							37,055,984.19

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

Description	015	016	017	018	019	020	
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	6,203,948.54	2,207,876.41	1,146,331.50	0.00	95,980,753.20
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,752,194.00	1,031,786.00	385,849.67	126,910.07	52,753,586.54	309,609.00	138,247,527.77

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

Description	001	002	003	004	
LOCAL PROGRAM NAME	Redevelopment	Medi-Cal Billing	Teacher Credentialing Program	Participation	TOTAL
RESOURCE CODE	9010	9011	9013	9316	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted					
Ending Balance		1,438,708.92		2,745.00	1,441,453.92
2. a. Current Year Award	1,964,526.00	2,717,327.25	132,300.00		4,814,153.25
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	1,964,526.00	2,717,327.25	132,300.00	0.00	4,814,153.25
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	1,964,526.00	4,156,036.17	132,300.00	2,745.00	6,255,607.17
REVENUES					
5. Cash Received in Current Year	1,964,526.00	2,717,327.25	132,300.00		4,814,153.25
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
b. Noncurrent Accounts					
Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					0.00
9. Total Available					
(sum lines 5, 7c, & 8)	1,964,526.00	2,717,327.25	132,300.00	0.00	4,814,153.25
EXPENDITURES					
10. Donor-Authorized Expenditures	1,332,201.00	770,380.09		2,745.00	2,105,326.09
11. Non Donor-Authorized					
Expenditures					0.00
12. Total Expenditures					

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

Description	001	002	003	004	
(line 10 plus line 11)	1,332,201.00	770,380.09	0.00	2,745.00	2,105,326.09
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	632,325.00	3,385,656.08	132,300.00	0.00	4,150,281.08

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

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	239,546,570.75	301	8,570.00	303	239,538,000.75	305	7,327,390.84	7,335,000.70	307	232,203,000.05	309
2000 - Classified Salaries	81,391,764.24	311	288,571.11	313	81,103,193.13	315	3,104,054.71	4,164,740.61	317	76,938,452.52	319
3000 - Employee Benefits	179,745,837.65	321	17,914,788.21	323	161,831,049.44	325	1,843,943.87	3,137,341.41	327	158,693,708.03	329
4000 - Books, Supplies Equip Replace. (6500)	34,125,929.57	331	156,933.29	333	33,968,996.28	335	3,546,824.04	3,806,398.65	337	30,162,597.63	339
5000 - Services. . & 7300 - Indirect Costs	79,006,685.11	341	116,227.28	343	78,890,457.83	345	10,259,922.06	20,181,845.51	347	58,708,612.32	349
TOTAL					595,331,697.43	365	TOTAL			556,706,370.55	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	309,260,028.80	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).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	309,260,028.80	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.	55.55%	
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)	55.55%	
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).	556,706,370.55	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

EXCLUDE RESOURCES 3213,3216,3217.

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	288,674,804.00	1,789,616.00	290,464,420.00		5,590,106.00	284,874,314.00	12,080,638.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	23,314,440.00		23,314,440.00		1,850,168.00	21,464,272.00	2,434,450.00
Leases Payable		821,668.00	821,668.00		509,128.00	312,540.00	208,655.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		7,433,140.00	7,433,140.00			7,433,140.00	
Net Pension Liability	522,015,294.00	(250,185,648.00)	271,829,646.00			271,829,646.00	
Total/Net OPEB Liability	118,303,618.00	17,377,278.00	135,680,896.00			135,680,896.00	
Compensated Absences Payable	3,939,002.22		3,939,002.22		397,671.86	3,541,330.36	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	956,247,158.22	(222,763,946.00)	733,483,212.22	0.00	8,347,073.86	725,136,138.36	14,723,743.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	624,005,804.69
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	44,314,294.24
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	19,819.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,731,039.97
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	3,225,569.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	97,267.26
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)				9,073,695.69
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	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)				570,617,814.76
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				31,604.69
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,054.85

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.)	513,544,615.57	16,256.87
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)	513,544,615.57	16,256.87
B. Required effort (Line A.2 times 90%)	462,190,154.01	14,631.18
C. Current year expenditures (Line I.E and Line II.B)	570,617,814.76	18,054.85
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.) F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	MOE Met	
	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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	260,741,850.78		260,741,850.78			281,577,614.74
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	31,457.80		31,457.80			31,586.20
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	31,586.20		31,586.20	30,946.00		30,946.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			31,586.20			30,946.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	155,995.50		155,995.50	145,614.00		145,614.00
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)	22,243,846.73		22,243,846.73	22,392,509.00		22,392,509.00
5. Unsecured Roll Taxes (Object 8042)	1,002,778.59		1,002,778.59	704,509.00		704,509.00
6. Prior Years' Taxes (Object 8043)	285,101.46		285,101.46	18,741.00		18,741.00
7. Supplemental Taxes (Object 8044)	2,381,958.89		2,381,958.89	1,751,039.00		1,751,039.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(6,160,746.19)		(6,160,746.19)	(6,160,746.00)		(6,160,746.00)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	49,926.18		49,926.18	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)	43,695,836.15		43,695,836.15	4,391,483.00		4,391,483.00
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)	63,654,697.31	0.00	63,654,697.31	23,243,149.00	0.00	23,243,149.00
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)	63,654,697.31	0.00	63,654,697.31	23,243,149.00	0.00	23,243,149.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,631,012.96			4,755,171.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	17,631,827.00		17,631,827.00	18,036,238.00		18,036,238.00
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)	17,631,827.00	0.00	22,262,839.96	18,036,238.00	0.00	22,791,409.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	413,371,920.00		413,371,920.00	472,214,190.00		472,214,190.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(7,183.00)		(7,183.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	413,364,737.00	0.00	413,364,737.00	472,214,190.00	0.00	472,214,190.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	729,547,564.60		729,547,564.60	687,000,219.00		687,000,219.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,405,393.47		3,405,393.47	3,500,000.00		3,500,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			260,741,850.78			281,577,614.74
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0041			0.9797
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			281,577,614.74			288,109,843.72
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			63,654,697.31			23,243,149.00
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)			3,790,344.00			3,713,520.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			240,185,757.39			287,658,103.72
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			240,185,757.39			287,658,103.72
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])			1,424,922.48			1,592,032.24
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			65,079,619.79			24,835,181.24
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			238,760,834.92			286,066,071.48
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			65,079,619.79			
b. State Subventions (Line D8)			238,760,834.92			
c. Less: Excluded Appropriations (Line C23)			22,262,839.96			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			281,577,614.74			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2022-23 Actual			2023-24 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			281,577,614.74			288,109,843.72
12. Appropriations Subject to the Limit (Line D9d)			281,577,614.74			

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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,928,867.83
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) 463,917,592.16

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) 4.08%

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) 10,713,043.27
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 9,395,315.63

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	55,630.00
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)	2,527,934.75
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)	22,691,923.65
9. Carry-Forward Adjustment (Part IV, Line F)	(924,662.67)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,767,260.98
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	376,135,408.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	83,752,517.20
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,938,766.90
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	107,974.55
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	19,819.46
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	38,123.04
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,309,464.19
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,439,873.85
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)	1,172,246.33
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)	59,431,250.31
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)	2,896,459.06
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,346,148.01
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,854,115.44
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,257,530.86
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)	600,699,698.18
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)	3.78%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	3.62%

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)	22,691,923.65
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,247,831.07)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(550,512.47)
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 (3.94%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.83%) times Part III, Line B19); zero if positive	(2,773,988.00)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,773,988.00)
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:	3.32%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1386994.00) is applied to the current year calculation and the remainder (\$-1386994.00) is deferred to one or more future years:	3.55%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-924662.67) is applied to the current year calculation and the remainder (\$-1849325.33) is deferred to one or more future years:	3.62%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(924,662.67)

Approved
indirect cost
rate: 3.94%

Highest rate
used in any
program: 6.83%

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	734,926.08	28,955.61	3.94%
01	3010	11,979,441.46	471,989.99	3.94%
01	3213	6,407,044.75	437,537.53	6.83%
01	3226	124,396.84	4,900.24	3.94%
01	3306	1,643.26	64.74	3.94%
01	3307	174,011.76	6,856.06	3.94%
01	3310	6,160,323.39	242,716.74	3.94%
01	3311	7,383.14	289.86	3.93%
01	3312	587,101.71	23,130.81	3.94%
01	3315	158,585.76	6,247.24	3.94%
01	3345	1,197.81	47.19	3.94%
01	3384	64,629.06	2,546.38	3.94%
01	3385	33,877.24	1,334.76	3.94%
01	3395	5,500.00	216.70	3.94%
01	3410	290,237.79	11,434.33	3.94%
01	3550	361,625.01	14,247.03	3.94%
01	4035	1,147,826.62	45,223.37	3.94%
01	4127	1,194,164.53	47,050.08	3.94%
01	4203	1,092,276.26	43,035.68	3.94%
01	6010	212,819.60	8,385.09	3.94%
01	6128	102,091.85	4,021.42	3.94%
01	6387	1,806,002.32	71,156.49	3.94%
01	6388	142,434.27	5,611.91	3.94%
01	6500	58,693,856.32	2,312,537.94	3.94%
01	6520	331,638.45	13,066.55	3.94%
01	6536	392,867.37	15,478.97	3.94%
01	6537	1,395,630.56	54,987.84	3.94%
01	6546	2,315,189.85	91,218.48	3.94%
01	6547	21,376.32	841.23	3.94%
01	7220	32,175.14	1,267.70	3.94%
01	7311	36,730.13	1,446.17	3.94%
01	9010	808,941.43	29,202.40	3.61%
11	6371	71,166.40	2,803.95	3.94%
11	6391	1,448,292.98	56,802.58	3.92%
12	5025	125,532.15	4,945.85	3.94%
12	5035	22,478.15	884.60	3.94%

12	5058	216,753.74	8,539.26	3.94%
12	5059	407,443.74	16,052.26	3.94%
12	5160	25,963.00	1,022.00	3.94%
12	5210	362,296.17	14,273.47	3.94%
12	6105	8,386,712.97	330,434.42	3.94%
12	6127	14,799.81	583.11	3.94%
13	5310	14,137,698.95	557,024.34	3.94%
13	5320	1,073,187.68	42,283.59	3.94%
13	5330	46,644.23	1,837.78	3.94%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,764,435.41	3,764,435.41
2. State Lottery Revenue	8560	7,327,390.84		3,651,736.55	10,979,127.39
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)		7,327,390.84	0.00	7,416,171.96	14,743,562.80
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,327,390.84		0.00	7,327,390.84
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		2,865,318.14	2,865,318.14
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			186,123.29	186,123.29
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)		7,327,390.84	0.00	3,051,441.43	10,378,832.27
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	4,364,730.53	4,364,730.53
D. COMMENTS:					
TECHNOLOGY BASED MATERIALS.					

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

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	23,052,385.74	11,622,499.53	34,353,534.67	28,035,348.78	61,712,923.73	0.00	4,044,291.05
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							
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00			
1110 Regular Education, K-12	1,361.33	1,361.33	1,361.33	1,361.33	1,360.64		1,965.00
3100 Alternative Schools							
3200 Continuation Schools	30.50	30.50	30.50	30.50	27.57		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	31.65	31.65	31.65	31.65	36.02		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	16.00	16.00	16.00	16.00			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	309.30	309.30	309.30	309.30	186.75		582.00
6000 ROC/P	5.17	5.17	5.17	5.17			
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)					39.30		
-- Child Development (Fund 12)	39.00	39.00	39.00	39.00	53.90		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,792.95	1,792.95	1,792.95	1,792.95	1,704.18	0.00	2,547.00

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	405,498.75	0.00	405,498.75	16,233.82		421,732.57
1110	Regular Education, K-12	314,701,577.29	126,090,011.11	440,791,588.40	17,646,740.57		458,438,328.97
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	6,662,891.91	2,649,542.24	9,312,434.15	372,815.89		9,685,250.04
3300	Independent Study Centers	345,949.62	0.00	345,949.62	13,849.82		359,799.44
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	8,687,355.89	3,017,796.19	11,705,152.08	468,606.45		12,173,758.53
4110	Regular Education, Adult	17,209.97	0.00	17,209.97	688.99		17,898.96
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	8,931,118.55	866,181.60	9,797,300.15	392,227.12		10,189,527.27
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	84,727,199.56	24,431,228.08	109,158,427.64	4,370,070.81		113,528,498.45
6000	Regional Occupational Ctr/Prg (ROC/P)	1,405,876.72	279,884.93	1,685,761.65	67,488.13		1,753,249.78
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	97,267.26	0.00	97,267.26	3,894.02		101,161.28
8100	Community Services	19,819.46	0.00	19,819.46	793.46		20,612.92
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					755,276.98	755,276.98
----	Enterprise					38,123.04	38,123.04
----	Facilities Acquisition & Construction					6,860,579.13	6,860,579.13
----	Other Outgo					3,480,991.00	3,480,991.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		5,486,339.35	5,486,339.35	1,732,164.20		7,218,503.55
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,037,487.21)		(1,037,487.21)
----	Total General Fund and Charter Schools Funds Expenditures	426,001,764.98	162,820,983.50	588,822,748.48	24,048,086.07	11,134,970.15	624,005,804.70

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	225,637.55	148,984.34	49.31	0.00	16,442.15	0.00	0.00			14,385.40	0.00	405,498.75
1110	Regular Education, K-12	308,634,014.58	437,020.04	4,180,034.78	624,919.33	820,511.06	0.00	5,077.50			0.00	0.00	314,701,577.29
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	4,551,296.83	23,009.06	12,763.75	867,567.28	970,426.88	0.00	4,753.00			233,075.11	0.00	6,662,891.91
3300	Independent Study Centers	345,949.62	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	345,949.62
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	7,466,516.15	963,101.44	33,208.69	223,652.82	0.00	0.00	876.79			0.00	0.00	8,687,355.89
4110	Regular Education, Adult	3,936.86	1,274.95	0.00	13,197.34	0.00	0.00	0.00			(1,199.18)	0.00	17,209.97
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	2,797,908.69	4,124,685.70	1,838,074.08	170,450.08	0.00	0.00	0.00			0.00	0.00	8,931,118.55
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	65,872,474.56	5,231,768.19	11,775.00	483.00	8,362,683.84	5,248,014.97	0.00			0.00	0.00	84,727,199.56
6000	ROC/P	1,347,876.44	25,061.07	0.00	4,788.26	28,150.95	0.00	0.00			0.00	0.00	1,405,876.72
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	97,267.26	0.00	0.00	0.00	0.00	97,267.26
8100	Community Services		0.00	0.00	0.00	0.00	0.00		19,819.46	0.00	0.00	0.00	19,819.46
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		391,245,611.28	10,954,904.79	6,075,905.61	1,905,058.11	10,198,214.88	5,248,014.97	107,974.55	19,819.46	0.00	246,261.33	0.00	426,001,764.98

* 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	73,697,437.34	49,272,419.90	3,120,153.87	126,090,011.11
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,651,158.67	998,383.57	0.00	2,649,542.24
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	1,713,415.48	1,304,380.71	0.00	3,017,796.19
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	866,181.60	0.00	0.00	866,181.60
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	16,744,373.05	6,762,717.85	924,137.18	24,431,228.08
6000	ROC/P	279,884.93	0.00	0.00	279,884.93
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	1,423,158.29	0.00	1,423,158.29
- -	Child Development (Fund 12)	2,111,317.65	1,951,863.41	0.00	4,063,181.06
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		97,063,768.72	61,712,923.73	4,044,291.05	162,820,983.50

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

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)	2,309,464.19
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	55,630.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,152,917.12
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	10,567,561.96
5	Total Central Administration Costs in General Fund and Charter Schools Funds	25,085,573.27
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	426,001,764.98
2	Total Allocated Costs (from Form PCR, Column 2, Total)	162,820,983.50
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	588,822,748.48
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,346,148.01
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	9,854,115.44
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	25,580,504.03
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	37,780,767.48
D.	Total Direct Charged and Allocated Costs (B3 + C5)	626,603,515.96
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.00%

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)	755,276.98				755,276.98
Enterprise (Objects 1000-5999, 6400-6920)		38,123.04			38,123.04
Facilities Acquisition & Construction (Objects 1000-6700)			6,860,579.13		6,860,579.13
Other Outgo (Objects 1000 - 7999)				3,480,991.00	3,480,991.00
Total Other Costs	755,276.98	38,123.04	6,860,579.13	3,480,991.00	11,134,970.15

Description	2022-23 Actual	2023-24 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. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	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.N)	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	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(222,468.02)	0.00	(1,037,487.21)				
Other Sources/Uses Detail					0.00	3,225,569.00		
Fund Reconciliation							4,344,765.84	4,211,577.55
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	77,688.05	0.00	59,606.53	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	181,242.88
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	43,856.08	0.00	376,734.97	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,390,488.48
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(254,735.60)	601,145.71	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							193,684.28	2,314,268.90
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					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	355,659.49	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	355,659.49
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					3,225,569.00	0.00		
Fund Reconciliation							4,227,856.72	313,069.54
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								

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

36 67710 0000000
Form SIAA
D8A212ZT18(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	477,203.62	(477,203.62)	1,037,487.21	(1,037,487.21)	3,225,569.00	3,225,569.00	8,766,306.84	8,766,306.84

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

36 67710 0000000
Report SEMA
D8A212ZT18(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								4,366.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,498,522.42	0.00	16.00	59,658.09	1,943,659.97	27,978,725.69		33,480,582.17
2000-2999	Classified Salaries	1,033,868.53	0.00	0.00	0.00	637,944.87	10,839,912.51		12,511,725.91
3000-3999	Employee Benefits	1,869,192.16	0.00	3.10	13,848.21	1,343,302.66	19,891,592.34		23,117,938.47
4000-4999	Books and Supplies	433,142.76	0.00	0.00	0.00	51,700.85	118,685.23		603,528.84
5000-5999	Services and Other Operating Expenditures	5,404,224.85	0.00	0.00	119,885.00	4,202.93	9,485,111.39		15,013,424.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	178,169.19	0.00	0.00	0.00	0.00	24,949.96		203,119.15
7130	State Special Schools	14,920.00	0.00	0.00	0.00	0.00	0.00		14,920.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,432,039.91	0.00	19.10	193,391.30	3,980,811.28	68,338,977.12	0.00	84,945,238.71
7310	Transfers of Indirect Costs	162,256.59	0.00	0.00	3,881.14	7,135.66	2,579,755.56		2,753,028.95
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	24,438,902.87							24,438,902.87
	Total Indirect Costs and PCR Allocations	24,601,159.46	0.00	0.00	3,881.14	7,135.66	2,579,755.56	0.00	27,191,931.82
	TOTAL COSTS	37,033,199.37	0.00	19.10	197,272.44	3,987,946.94	70,918,732.68	0.00	112,137,170.53
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	57.33	0.00	0.00	53,061.61	979.80	4,361,014.48		4,415,113.22
2000-2999	Classified Salaries	(1,399.15)	0.00	0.00	0.00	81,119.20	219,069.92		298,789.97
3000-3999	Employee Benefits	(306.90)	0.00	0.00	11,567.45	70,490.35	1,929,670.56		2,011,421.46
4000-4999	Books and Supplies	5,290.31	0.00	0.00	0.00	11,545.95	3,949.34		20,785.60
5000-5999	Services and Other Operating Expenditures	5,500.00	0.00	0.00	0.00	0.00	1,021,644.30		1,027,144.30
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	9,141.59	0.00	0.00	64,629.06	164,135.30	7,535,348.60	0.00	7,773,254.55
7310	Transfers of Indirect Costs	571.30	0.00	0.00	2,546.38	6,294.43	254,151.07		263,563.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	571.30	0.00	0.00	2,546.38	6,294.43	254,151.07	0.00	263,563.18
	TOTAL BEFORE OBJECT 8980	9,712.89	0.00	0.00	67,175.44	170,429.73	7,789,499.67	0.00	8,036,817.73
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								8,036,817.73

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

36 67710 0000000
Report SEMA
D8A212ZT18(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,498,465.09	0.00	16.00	6,596.48	1,942,680.17	23,617,711.21		29,065,468.95
2000-2999	Classified Salaries	1,035,267.68	0.00	0.00	0.00	556,825.67	10,620,842.59		12,212,935.94
3000-3999	Employee Benefits	1,869,499.06	0.00	3.10	2,280.76	1,272,812.31	17,961,921.78		21,106,517.01
4000-4999	Books and Supplies	427,852.45	0.00	0.00	0.00	40,154.90	114,735.89		582,743.24
5000-5999	Services and Other Operating Expenditures	5,398,724.85	0.00	0.00	119,885.00	4,202.93	8,463,467.09		13,986,279.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	178,169.19	0.00	0.00	0.00	0.00	24,949.96		203,119.15
7130	State Special Schools	14,920.00	0.00	0.00	0.00	0.00	0.00		14,920.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,422,898.32	0.00	19.10	128,762.24	3,816,675.98	60,803,628.52	0.00	77,171,984.16
7310	Transfers of Indirect Costs	161,685.29	0.00	0.00	1,334.76	841.23	2,325,604.49		2,489,465.77
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	24,438,902.87							24,438,902.87
	Total Indirect Costs and PCR Allocations	24,600,588.16	0.00	0.00	1,334.76	841.23	2,325,604.49	0.00	26,928,368.64
	TOTAL BEFORE OBJECT 8980	37,023,486.48	0.00	19.10	130,097.00	3,817,517.21	63,129,233.01	0.00	104,100,352.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								104,100,352.80
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	5,265.03	0.00	16.00	0.00	0.00	396.06		5,677.09
2000-2999	Classified Salaries	608,519.47	0.00	0.00	0.00	14,550.56	173,119.59		796,189.62
3000-3999	Employee Benefits	345,484.72	0.00	3.10	0.00	64,949.86	642,902.70		1,053,340.38
4000-4999	Books and Supplies	124,488.47	0.00	0.00	0.00	0.00	0.00		124,488.47
5000-5999	Services and Other Operating Expenditures	4,172,263.33	0.00	0.00	0.00	0.00	0.00		4,172,263.33
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	14,920.00	0.00	0.00	0.00	0.00	0.00		14,920.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,270,941.02	0.00	19.10	0.00	79,500.42	816,418.35	0.00	6,166,878.89
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	5,270,941.02	0.00	19.10	0.00	79,500.42	816,418.35	0.00	6,166,878.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

36 67710 0000000
Report SEMA
D8A212ZT18(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								36,870,893.09
	TOTAL COSTS								43,037,771.98

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

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

36 67710 0000000
Report SEMA
D8A212ZT18(2022-23)

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	91,479,565.42	37,205,105.89
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	91,479,565.42	37,205,105.89

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	4,332.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	4,332.00

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

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 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
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.

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

36 67710 0000000
Report SEMA
D8A212ZT18(2022-23)

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].

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

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

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

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

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

36 67710 0000000
Report SEMA
D8A212ZT18(2022-23)

SELPA: Fontana Unified (FA)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2022-23	FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	43,037,771.98	37,205,105.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		37,205,105.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	43,037,771.98	37,205,105.89	5,832,666.09

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

	Actual	Comparison Year	
	FY 2022-23	FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	43,037,771.98	37,205,105.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		37,205,105.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	43,037,771.98	37,205,105.89	
b. Special education unduplicated pupil count	4,366.00	4,332.00	
c. Per capita local expenditures(B2a/ B2b)	9,857.48	8,588.44	1,269.05

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.

BRIANA BLANCHARD

Contact Name

EXECUTIVE DIRECTOR, FISCAL SERVICES

909-357-5000 X 29144

Telephone Number

BRIANA.HENNES@FUSD.NET

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

SELPA: Fontana Unified (FA)

Title

Email Address

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

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

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

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

36 67710 0000000
Report SEMB
D8A212ZT18(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								4,366.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	3,754,442.00	0.00	0.00	6,677.00	2,202,038.00	28,900,583.00		34,863,740.00
2000-2999	Classified Salaries	955,071.00	0.00	0.00	0.00	699,099.00	11,601,277.00		13,255,447.00
3000-3999	Employee Benefits	1,917,879.00	0.00	0.00	2,361.00	1,425,384.00	20,172,247.00		23,517,871.00
4000-4999	Books and Supplies	320,632.00	0.00	0.00	0.00	78,004.00	670,075.00		1,068,711.00
5000-5999	Services and Other Operating Expenditures	4,399,162.00	0.00	0.00	119,713.00	23,975.00	7,260,348.00		11,803,198.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	225,000.00	0.00	0.00	0.00	0.00	35,000.00		260,000.00
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	11,572,186.00	0.00	0.00	128,751.00	4,428,500.00	68,639,530.00	0.00	84,768,967.00
7310	Transfers of Indirect Costs	80,949.00	0.00	0.00	1,134.00	12,583.00	2,383,416.00		2,478,082.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	80,949.00	0.00	0.00	1,134.00	12,583.00	2,383,416.00	0.00	2,478,082.00
	TOTAL COSTS	11,653,135.00	0.00	0.00	129,885.00	4,441,083.00	71,022,946.00	0.00	87,247,049.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	3,754,442.00	0.00	0.00	6,677.00	2,201,049.00	24,078,739.00		30,040,907.00
2000-2999	Classified Salaries	955,071.00	0.00	0.00	0.00	615,868.00	11,400,777.00		12,971,716.00
3000-3999	Employee Benefits	1,917,879.00	0.00	0.00	2,361.00	1,348,908.00	18,115,332.00		21,384,480.00
4000-4999	Books and Supplies	320,632.00	0.00	0.00	0.00	78,004.00	668,575.00		1,067,211.00
5000-5999	Services and Other Operating Expenditures	4,384,723.00	0.00	0.00	119,713.00	23,975.00	6,851,877.00		11,380,288.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	225,000.00	0.00	0.00	0.00	0.00	35,000.00		260,000.00
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	11,557,747.00	0.00	0.00	128,751.00	4,267,804.00	61,150,300.00	0.00	77,104,602.00
7310	Transfers of Indirect Costs	80,466.00	0.00	0.00	1,134.00	7,201.00	2,146,085.00		2,234,886.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	80,466.00	0.00	0.00	1,134.00	7,201.00	2,146,085.00	0.00	2,234,886.00
	TOTAL BEFORE OBJECT 8980	11,638,213.00	0.00	0.00	129,885.00	4,275,005.00	63,296,385.00	0.00	79,339,488.00
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								79,339,488.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

36 67710 0000000
Report SEMB
D8A212ZT18(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	605,181.00	0.00	0.00	0.00	0.00	0.00		605,181.00
3000-3999	Employee Benefits	335,381.00	0.00	0.00	0.00	0.00	0.00		335,381.00
4000-4999	Books and Supplies	141,448.00	0.00	0.00	0.00	0.00	0.00		141,448.00
5000-5999	Services and Other Operating Expenditures	3,830,900.00	0.00	0.00	0.00	0.00	0.00		3,830,900.00
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	4,912,910.00	0.00	0.00	0.00	0.00	0.00	0.00	4,912,910.00
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	4,912,910.00	0.00	0.00	0.00	0.00	0.00	0.00	4,912,910.00
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)								40,174,315.00
	TOTAL COSTS								45,087,225.00

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

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

36 67710 0000000
Report SEMB
D8A212ZT18(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,366.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,498,522.42	0.00	16.00	59,658.09	1,943,659.97	27,978,725.69	0.00		33,480,582.17
2000-2999	Classified Salaries	1,033,868.53	0.00	0.00	0.00	637,944.87	10,839,912.51	0.00		12,511,725.91
3000-3999	Employee Benefits	1,869,192.16	0.00	3.10	13,848.21	1,343,302.66	19,891,592.34	0.00		23,117,938.47
4000-4999	Books and Supplies	433,142.76	0.00	0.00	0.00	51,700.85	118,685.23	0.00		603,528.84
5000-5999	Services and Other Operating Expenditures	5,404,224.85	0.00	0.00	119,885.00	4,202.93	9,485,111.39	0.00		15,013,424.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	178,169.19	0.00	0.00	0.00	0.00	24,949.96	0.00		203,119.15
7130	State Special Schools	14,920.00	0.00	0.00	0.00	0.00	0.00	0.00		14,920.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,432,039.91	0.00	19.10	193,391.30	3,980,811.28	68,338,977.12	0.00	0.00	84,945,238.71
7310	Transfers of Indirect Costs	162,256.59	0.00	0.00	3,881.14	7,135.66	2,579,755.56	0.00		2,753,028.95
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)	24,431,227.96								24,431,227.96
	Total Indirect Costs	162,256.59	0.00	0.00	3,881.14	7,135.66	2,579,755.56	0.00	0.00	2,753,028.95
	TOTAL COSTS	12,594,296.50	0.00	19.10	197,272.44	3,987,946.94	70,918,732.68	0.00	0.00	87,698,267.66
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	57.33	0.00	0.00	53,061.61	979.80	4,361,014.48	0.00		4,415,113.22
2000-2999	Classified Salaries	(1,399.15)	0.00	0.00	0.00	81,119.20	219,069.92	0.00		298,789.97
3000-3999	Employee Benefits	(306.90)	0.00	0.00	11,567.45	70,490.35	1,929,670.56	0.00		2,011,421.46
4000-4999	Books and Supplies	5,290.31	0.00	0.00	0.00	11,545.95	3,949.34	0.00		20,785.60
5000-5999	Services and Other Operating Expenditures	5,500.00	0.00	0.00	0.00	0.00	1,021,644.30	0.00		1,027,144.30
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	9,141.59	0.00	0.00	64,629.06	164,135.30	7,535,348.60	0.00	0.00	7,773,254.55
7310	Transfers of Indirect Costs	571.30	0.00	0.00	2,546.38	6,294.43	254,151.07	0.00		263,563.18
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	571.30	0.00	0.00	2,546.38	6,294.43	254,151.07	0.00	0.00	263,563.18
	TOTAL BEFORE OBJECT 8980	9,712.89	0.00	0.00	67,175.44	170,429.73	7,789,499.67	0.00	0.00	8,036,817.73
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									8,036,817.73

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

36 67710 0000000
Report SEMB
D8A212ZT18(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	3,498,465.09	0.00	16.00	6,596.48	1,942,680.17	23,617,711.21	0.00		29,065,468.95
2000-2999	Classified Salaries	1,035,267.68	0.00	0.00	0.00	556,825.67	10,620,842.59	0.00		12,212,935.94
3000-3999	Employee Benefits	1,869,499.06	0.00	3.10	2,280.76	1,272,812.31	17,961,921.78	0.00		21,106,517.01
4000-4999	Books and Supplies	427,852.45	0.00	0.00	0.00	40,154.90	114,735.89	0.00		582,743.24
5000-5999	Services and Other Operating Expenditures	5,398,724.85	0.00	0.00	119,885.00	4,202.93	8,463,467.09	0.00		13,986,279.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	178,169.19	0.00	0.00	0.00	0.00	24,949.96	0.00		203,119.15
7130	State Special Schools	14,920.00	0.00	0.00	0.00	0.00	0.00	0.00		14,920.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,422,898.32	0.00	19.10	128,762.24	3,816,675.98	60,803,628.52	0.00	0.00	77,171,984.16
7310	Transfers of Indirect Costs	161,685.29	0.00	0.00	1,334.76	841.23	2,325,604.49	0.00		2,489,465.77
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)	24,431,227.96								24,431,227.96
	Total Indirect Costs	161,685.29	0.00	0.00	1,334.76	841.23	2,325,604.49	0.00	0.00	2,489,465.77
	TOTAL BEFORE OBJECT 8980	12,584,583.61	0.00	19.10	130,097.00	3,817,517.21	63,129,233.01	0.00	0.00	79,661,449.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									79,661,449.93
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	5,265.03	0.00	16.00	0.00	0.00	396.06	0.00		5,677.09
2000-2999	Classified Salaries	608,519.47	0.00	0.00	0.00	14,550.56	173,119.59	0.00		796,189.62
3000-3999	Employee Benefits	345,484.72	0.00	3.10	0.00	64,949.86	642,902.70	0.00		1,053,340.38
4000-4999	Books and Supplies	124,488.47	0.00	0.00	0.00	0.00	0.00	0.00		124,488.47
5000-5999	Services and Other Operating Expenditures	4,172,263.33	0.00	0.00	0.00	0.00	0.00	0.00		4,172,263.33
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	14,920.00	0.00	0.00	0.00	0.00	0.00	0.00		14,920.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,270,941.02	0.00	19.10	0.00	79,500.42	816,418.35	0.00	0.00	6,166,878.89
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	5,270,941.02	0.00	19.10	0.00	79,500.42	816,418.35	0.00	0.00	6,166,878.89

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

36 67710 0000000
Report SEMB
D8A212ZT18(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									36,870,893.09
	TOTAL COSTS									43,037,771.98

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

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

36 67710 0000000
Report SEMB
D8A212ZT18(2022-23)

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:

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

36 67710 0000000
Report SEMB
D8A212ZT18(2022-23)

SELPA: Fontana Unified (FA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
87,247,049.00		
7,907,561.00		
79,339,488.00	104,100,352.80	
	0.00	
	104,100,352.80	
	0.00	
	0.00	
79,339,488.00	104,100,352.80	(24,760,864.80)

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
87,247,049.00		
7,907,561.00		
79,339,488.00	104,100,352.80	
	0.00	
	104,100,352.80	
	0.00	
	0.00	
79,339,488.00	104,100,352.80	
4,366.00	4,366.00	
18,172.12	23,843.42	(5,671.29)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2023-24	FY 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	45,087,225.00	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	45,087,225.00	43,037,771.98	2,049,453.02
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			
		Budget	Comparison Year	
		FY 2023-24	FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	45,087,225.00	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	45,087,225.00	43,037,771.98	
	b. Special education unduplicated pupil count	4,366.00	4,366.00	
	c. Per capita local expenditures (B2a/B2b)	10,326.90	9,857.48	469.41
	If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .			

Email Address

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

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				

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

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
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
Unaudited Actuals 2022-23
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

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds:

Exception

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000	\$2,376,564.00	\$24,960,232.00	(\$27,888,385.62)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$27,888,385.62)
01	4201	8290	(\$30,143.00)
Explanation: Fallout from prior year			
12	5058	8290	(\$32,702.00)
Explanation: Paying back revenue not spent from prior years.			

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

Exception

FUND	RESOURCE	VALUE
01	4201	(\$30,143.00)
Explanation: Fallout from prior year		
12	5058	(\$32,702.00)
Explanation: Paying back revenue not spent from prior years.		

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: Resource 3213 and 3214 indirect costs are combined.

Unaudited Actuals
Budget 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)

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	7426	(\$47,349.93)
Total of negative resource balances for Fund 01		(\$47,349.93)

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds:

Exception

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000	\$5,830,218.04	\$26,828,381.00	(\$32,891,589.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$32,891,589.00)
01	7426	9790	(\$47,349.93)