

BONITA UNIFIED SCHOOL DISTRICT
115 W. ALLEN AVENUE, SAN DIMAS, CA 91773
(909) 971-8200



BOARD OF EDUCATION MEETING
WEDNESDAY, SEPTEMBER 6, 2023

2022-2023 UNAUDITED ACTUALS

BONITA UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES DIVISION

DATE: September 6, 2023
TO: Board of Education
Matt Wien,
Superintendent
FROM: Sonia Gomez Eckley
Assistant Superintendent
Business Services
SUBJECT: 2022-23 UNAUDITED ACTUALS REPORT

The Unaudited Actuals Report is one of three financial statements that school districts are required to report to the State and provide to the public annually. Each report presents the actual results of financial operations for the year to date. The report presents information so that the District, County Office of Education, and State can review the District's fiscal viability for the current and two subsequent fiscal years. The three reports and the fiscal period reported are as follows:

Report	<u>Period Covered</u>	<u>Filing Date</u>
First Interim	July 1 - October 31	December 15
Second Interim	July 1 - January 31	March 15
Unaudited Actuals	July 1 - June 30	September 15

The Unaudited Actuals Report presents the final financial results for the fiscal year. The report presents detailed financial statements for each fund and account group of the District. Also included in the report is information concerning attendance, Local Control Funding Formula (LCFF), long-term debt, and other accounting and statistical information. The Unaudited Actuals Report provides the financial information that will be audited by our independent auditors, and that will be the basis of our annual Audit Report.

Report Format: The format for our annual financial reporting is dictated to us by the State. The State provides the Standardized Account Code Structure (SACS) Web financial reporting system to facilitate the preparation of budget, interim, and unaudited actuals reporting period data and reports that are submitted to oversight agencies and the California Department of Education (CDE). For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures and Changes in Fund Balance for each fund. This statement reports actual results of operations for the fiscal years ended June 30, 2022, and 2023.

District Funds – All District funds are reported on the Unaudited Actuals Report. The District operates the following funds:

General Fund: The main operating fund of the District. All activities that are not required to be recorded in another fund are reported here. The majority of the dollar transactions of the District are recorded in the General Fund.

Child Development Fund: Reports financial activity related to parent-funded childcare programs run by the District.

Student Activity Special Revenue Fund: Reports financial activity for the four organized associated Student Body accounts and the four “unorganized” student council accounts.

Cafeteria Fund: Reports all financial activity from District Nutrition Services operations.

Special Reserve Fund for Post-Employment Benefits: Accounts for funds set aside by the District to fund post-employment health benefits.

Capital Facilities Fund: Reports revenues received from developer impact fees and capital expenditures made necessary by growth in student enrollment.

Capital Projects Fund-Blended Component Units: Reports revenues and expenditures from the District's Recreation Assessment District (RAD).

Bond Interest and Redemption Fund: Reports taxes collected and repayment of capital improvement bonds.

The District is required to use Governmental Accounting Standards, which means that funds are kept on a modified accrual basis. In general, this means that only current receivables and payables are accrued. Long-term assets and liabilities are accounted for separately in two account groups:

Long-Term Debt Group of Accounts: Records debt that entails a multi-year commitment.

Fixed Assets Group of Accounts: Records capitalized fixed assets (buildings, land, and equipment) and associated depreciation.

FINANCIAL SUMMARY: The total General fund experienced a net increase in the ending Fund Balance for the year.

Summary results were as follows:

	Unrestricted	Restricted	Total General Fund
Revenues	\$ 118,868,772	\$ 41,689,811	\$ 160,558,583
Expenditures	(108,378,179)	(37,641,319)	(146,019,497)
Interfund Transfers Out	(90,153)		(90,153)
Contributions	(10,630,010)	10,630,010	-
Net Increase (Decrease) in Fund Balance	<u>(229,570)</u>	<u>14,678,502</u>	<u>14,448,932</u>
Adjusted Beginning Fund Balance - July 1, 2022	29,761,673	13,165,152	42,926,824
Ending Fund Balance - June 30, 2023	<u>\$ 29,532,103</u>	<u>\$ 27,843,654</u>	<u>\$ 57,375,757</u>

Ending Fund Balance: This provides the District with a General Fund ending fund balance of \$57,375,757. This is comprised of:

Reserved Amounts	281,200
Legally Restricted Balances	27,843,653
Designated Balances	
School site carryover	482,838
Donations	449,807
RRMA Carryover	204,791
Additional 4% reserve required by board policy	5,840,780
Other Commitments	14,800,000
Designated for Economic Uncertainties/Unassigned	7,472,688
TOTAL	<u><u>\$57,375,757</u></u>

BONITA UNIFIED SCHOOL DISTRICT
 UNRESTRICTED GENERAL FUND
 2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ 96,048,975	\$ 107,357,971
Federal Revenues	\$ 10,000	\$ -
State Revenues	\$ 6,393,641	\$ 7,601,251
Other Local Revenues	\$ 2,646,302	\$ 3,909,550
Total Revenues	<u>\$ 105,098,918</u>	<u>\$ 118,868,772</u>
Expenditures		
Certificated Salaries	\$ 41,655,685	\$ 49,598,260
Classified Salaries	\$ 14,843,839	\$ 16,977,684
Employee Benefits	\$ 24,102,465	\$ 28,500,350
Books and Supplies	\$ 2,777,787	3,215,535
Services and Other Operating	\$ 7,652,847	8,437,447
Capital Outlay	\$ 1,182,399	1,445,908
Other Outgo	\$ 1,130,599	1,129,410
Direct Support	\$ (629,901)	(926,415)
Total Expenditures	<u>\$ 92,715,720</u>	<u>\$ 108,378,179</u>
 Excess (deficiency) of revenues over expenditures	 \$ 12,383,198	 \$ 10,490,593
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 197,209	\$ 98,944
Other Sources	\$ -	\$ 8,791
Other Uses	\$ -	\$ -
Contributions	\$ (10,300,997)	\$ (10,630,010)
Total Other Financing Sources (Uses)	<u>\$ (10,498,206)</u>	<u>\$ (10,720,163)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 1,884,992	 \$ (229,570)
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Beginning Fund Balance	\$ 27,876,681	\$ 29,761,673
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 27,876,681</u>	<u>\$ 29,761,673</u>
Ending Fund Balance	<u>\$ 29,761,673</u>	<u>\$ 29,532,103</u>
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 103,448	\$ 100,322
Reserve for Prepaid Exp	\$ 125,859	\$ 90,878
Desig for Econ Uncertainties	\$ 3,861,715	\$ 4,380,585
Board Approved Commitments	\$ 6,734,900	\$ 14,800,000
Other Designations	\$ -	\$ 6,978,216
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 18,845,751	\$ 3,092,102
Total Ending Fund Balance	<u>\$ 29,761,673</u>	<u>\$ 29,532,103</u>

BONITA UNIFIED SCHOOL DISTRICT
 RESTRICTED GENERAL FUND
 2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ 7,668,724	\$ 7,831,069
State Revenues	\$ 10,023,280	\$ 19,614,596
Other Local Revenues	\$ 11,818,179	\$ 14,244,146
Total Revenues	<u>\$ 29,510,183</u>	<u>\$ 41,689,811</u>
Expenditures		
Certificated Salaries	\$ 14,713,181	\$ 13,001,496
Classified Salaries	\$ 5,320,071	\$ 6,697,550
Employee Benefits	\$ 6,923,505	\$ 7,368,195
Books and Supplies	\$ 1,051,281	\$ 1,144,582
Services and Other Operating	\$ 6,227,555	\$ 5,960,453
Capital Outlay	\$ 404,003	\$ 1,923,730
Other Outgo	\$ 928,536	\$ 865,330
Direct Support	\$ 439,998	\$ 679,984
Total Expenditures	<u>\$ 36,008,130</u>	<u>\$ 37,641,320</u>
Excess (deficiency) of revenues over expenditures	\$ (6,497,947)	\$ 4,048,491
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ 10,300,997	\$ 10,630,010
Total Other Financing Sources (Uses)	<u>\$ 10,300,997</u>	<u>\$ 10,630,010</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 3,803,050	\$ 14,678,501
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Beginning Fund Balance	\$ 8,962,974	\$ 13,348,938
Audit Adjustment	\$ 582,914	\$ (183,786)
Adjusted Beginning Fund Balance	<u>\$ 9,545,888</u>	<u>\$ 13,165,152</u>
Ending Fund Balance	<u>\$ 13,348,938</u>	<u>\$ 27,843,653</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ 470,247
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 13,348,938	\$ 27,373,406
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 13,348,938</u>	<u>\$ 27,843,653</u>

BONITA UNIFIED SCHOOL DISTRICT
SUMMARY GENERAL FUND
2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
LCFF	\$ 96,048,975	\$ 107,357,971
Federal Revenues	\$ 7,678,724	\$ 7,831,069
State Revenues	\$ 16,416,921	\$ 27,215,847
Other Local Revenues	\$ 14,464,481	\$ 18,153,696
Total Revenues	\$ 134,609,101	\$ 160,558,583
Expenditures		
Certificated Salaries	\$ 56,368,866	\$ 62,599,756
Classified Salaries	\$ 20,163,910	\$ 23,675,234
Employee Benefits	\$ 31,025,970	\$ 35,868,545
Books and Supplies	\$ 3,829,068	\$ 4,360,117
Services and Other Operating	\$ 13,880,402	\$ 14,397,900
Capital Outlay	\$ 1,586,402	\$ 3,369,638
Other Outgo	\$ 2,059,135	\$ 1,994,740
Direct Support	\$ (189,903)	\$ (246,431)
Total Expenditures	\$ 128,723,850	\$ 146,019,499
 Excess (deficiency) of revenues over expenditures	 \$ 5,885,251	 \$ 14,539,084
 Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 197,209	\$ 98,944
Other Sources	\$ -	\$ 8,791
Other Uses	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ (197,209)	\$ (90,153)
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 5,688,042	 \$ 14,448,931
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Beginning Fund Balance	\$ 36,839,655	\$ 43,110,611
Audit Adjustment	\$ 582,914	\$ (183,786)
Adjusted Beginning Fund Balance	\$ 37,422,569	\$ 42,926,825
Ending Fund Balance	\$ 43,110,611	\$ 57,375,756
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 103,448	\$ 100,322
Reserve for Prepaid Exp	\$ 322,424	\$ 561,125
Desig for Econ Uncertainties	\$ 3,861,715	\$ 4,380,585
Board Approved Commitments	\$ 6,734,900	\$ 14,800,000
Other Designations	\$ -	\$ 6,978,216
Legally Restricted Fund Balance	\$ 13,152,373	\$ 27,373,406
Undesignated	\$ 18,845,751	\$ 3,092,102
Total Ending Fund Balance	\$ 43,110,611	\$ 57,375,756

BONITA UNIFIED SCHOOL DISTRICT
 STUDENT ACTIVITY SPECIAL REVENUE
 2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 1,076,090	\$ 1,397,776
Total Revenues	\$ 1,076,090	\$ 1,397,776
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 982,315	\$ 1,118,830
Services and Other Operating	\$ 66,096	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ 1,048,411	\$ 1,118,830
Excess (deficiency) of revenues over expenditures	\$ 27,679	\$ 278,946
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 27,679	\$ 278,946
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Beginning Fund Balance	\$ 925,239	\$ 952,918
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 925,239	\$ 952,918
Ending Fund Balance	\$ 952,918	\$ 1,231,864
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ 38,334	\$ 38,334
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 914,584	\$ 1,193,530
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 952,918	\$ 1,231,864

BONITA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 2,349,420	\$ 2,194,967
Total Revenues	\$ 2,349,420	\$ 2,194,967
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,449,472	\$ 1,296,409
Employee Benefits	\$ 729,352	\$ 688,368
Books and Supplies	\$ 61,047	\$ 69,225
Services and Other Operating	\$ 17,883	\$ 19,570
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ 91,666	\$ 121,395
Total Expenditures	\$ 2,349,420	\$ 2,194,967
Excess (deficiency) of revenues over expenditures	\$ -	\$ -
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -

BONITA UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ 4,820,817	\$ 2,406,536
State Revenues	\$ 308,208	\$ 3,647,509
Other Local Revenues	\$ 95,943	\$ 102,597
Total Revenues	<u>\$ 5,224,968</u>	<u>\$ 6,156,642</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,268,743	\$ 1,494,935
Employee Benefits	\$ 449,139	\$ 560,167
Books and Supplies	\$ 1,378,882	\$ 1,943,517
Services and Other Operating	\$ 96,807	\$ 100,330
Capital Outlay	\$ 92,463	\$ 295,249
Other Outgo	\$ 3,240	\$ 1,956
Direct Support	\$ 98,237	\$ 125,037
Total Expenditures	<u>\$ 3,387,511</u>	<u>\$ 4,521,191</u>
Excess (deficiency) of revenues over expenditures	\$ 1,837,457	\$ 1,635,451
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 1,837,457</u>	<u>\$ 1,635,451</u>
Beginning Fund Balance	\$ 662,215	\$ 2,499,672
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 662,215</u>	<u>\$ 2,499,672</u>
Ending Fund Balance	<u>\$ 2,499,672</u>	<u>\$ 4,135,123</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ 71,868	\$ 134,647
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 3,361	\$ -
Legally Restricted Fund Balance	\$ 2,424,443	\$ 4,000,476
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,499,672</u>	<u>\$ 4,135,123</u>

BONITA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND
2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 3,562	\$ 18,848
Total Revenues	\$ 3,562	\$ 18,848
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ 3,562	\$ 18,848
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 197,209	\$ 98,944
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 197,209	\$ 98,944
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 200,771	\$ 117,792
Beginning Fund Balance		
Beginning Fund Balance	\$ 447,679	\$ 648,450
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 447,679	\$ 648,450
Ending Fund Balance	\$ 648,450	\$ 766,242
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 648,450	\$ 766,242
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 648,450	\$ 766,242

BONITA UNIFIED SCHOOL DISTRICT
 CAPITAL FACILITIES FUND
 2023-24

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 480,335	\$ 966,038
Total Revenues	\$ 480,335	\$ 966,038
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ 31,794
Services and Other Operating	\$ -	\$ 8,376
Capital Outlay	\$ 152,695	\$ 547,294
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ 152,695	\$ 587,464
Excess (deficiency) of revenues over expenditures	\$ 327,640	\$ 378,574
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 327,640	\$ 378,574
Beginning Fund Balance	\$ 2,978,763	\$ 3,306,403
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,978,763	\$ 3,306,403
Ending Fund Balance	\$ 3,306,403	\$ 3,684,977
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,407,448	\$ 2,492,448
Legally Restricted Fund Balance	\$ 898,955	\$ 1,192,529
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 3,306,403	\$ 3,684,977

BONITA UNIFIED SCHOOL DISTRICT
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS
 2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 779,283	\$ 886,904
Total Revenues	<u>\$ 779,283</u>	<u>\$ 886,904</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 152,182	\$ 212,920
Employee Benefits	\$ 48,379	\$ 76,761
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 570,203	\$ 723,433
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 770,764</u>	<u>\$ 1,013,114</u>
Excess (deficiency) of revenues over expenditures	\$ 8,519	\$ (126,210)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 8,519</u>	<u>\$ (126,210)</u>
Beginning Fund Balance	\$ 3,356,685	\$ 3,365,204
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 3,356,685</u>	<u>\$ 3,365,204</u>
Ending Fund Balance	<u>\$ 3,365,204</u>	<u>\$ 3,238,994</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 3,365,204	\$ 3,238,994
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 3,365,204</u>	<u>\$ 3,238,994</u>

BONITA UNIFIED SCHOOL DISTRICT
 BOND INTEREST AND REDEMPTION FUND
 2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ 317,549	\$ -
State Revenues	\$ 49,804	\$ 49,693
Other Local Revenues	\$ 7,973,519	\$ 8,877,909
Total Revenues	\$ 8,340,872	\$ 8,927,602
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 12,872,198	\$ 7,586,990
Direct Support	\$ -	\$ -
Total Expenditures	\$ 12,872,198	\$ 7,586,990
Excess (deficiency) of revenues over expenditures	\$ (4,531,326)	\$ 1,340,612
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (4,531,326)	\$ 1,340,612
Beginning Fund Balance	\$ 12,282,025	\$ 7,750,699
Other Restatements	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 12,282,025	\$ 7,750,699
Ending Fund Balance	\$ 7,750,699	\$ 9,091,311
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 7,750,699	\$ 9,091,311
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 7,750,699	\$ 9,091,311

BONITA UNIFIED SCHOOL DISTRICT
 SELF-INSURANCE FUND
 2022-23

	Unaudited Actuals 2021-22	Unaudited Actuals 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ -	\$ 750,000
Total Revenues	<u>\$ -</u>	<u>\$ 750,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ 447,317
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 447,317</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$ 302,683
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ -</u>	<u>\$ 302,683</u>
Beginning Fund Balance	\$ -	\$ -
Other Restatements	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 302,683</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ 302,683
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ -</u>	<u>\$ 302,683</u>

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)	56.38%
	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	\$73,760,288.98
	Appropriations Subject to Limit	\$70,801,562.48
	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	7.20%
	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:

Hoyt Yee
Name
LACOE Business Services Consultant
Title
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Telephone
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E-mail Address

For School District:

Sonia Eckley
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Assistant Superintendent of Business Services
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E-mail Address

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)	9,098.97	9,127.32	9,524.11	9,076.30	9,076.30	9,341.98
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)	9,098.97	9,127.32	9,524.11	9,076.30	9,076.30	9,341.98
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,098.97	9,127.32	9,524.11	9,076.30	9,076.30	9,341.98
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

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	107,357,971.00	0.00	107,357,971.00	113,890,941.00	0.00	113,890,941.00	6.1%
2) Federal Revenue		8100-8299	0.00	7,831,068.94	7,831,068.94	18,000.00	7,181,544.00	7,199,544.00	-8.1%
3) Other State Revenue		8300-8599	7,601,251.05	19,614,595.86	27,215,846.91	1,811,485.00	6,276,635.00	8,088,120.00	-70.3%
4) Other Local Revenue		8600-8799	3,909,549.98	14,244,145.86	18,153,695.84	1,340,000.00	11,511,971.00	12,851,971.00	-29.2%
5) TOTAL, REVENUES			118,868,772.03	41,689,810.66	160,558,582.69	117,060,426.00	24,970,150.00	142,030,576.00	-11.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	49,598,260.45	13,001,495.86	62,599,756.31	49,439,473.00	13,326,765.00	62,766,238.00	0.3%
2) Classified Salaries		2000-2999	16,977,683.54	6,697,550.44	23,675,233.98	16,567,576.00	7,266,236.00	23,833,812.00	0.7%
3) Employee Benefits		3000-3999	28,500,349.89	7,368,194.93	35,868,544.82	26,258,478.00	8,702,740.00	34,961,218.00	-2.5%
4) Books and Supplies		4000-4999	3,215,535.26	1,144,582.23	4,360,117.49	3,161,073.00	2,858,834.00	6,019,907.00	38.1%
5) Services and Other Operating Expenditures		5000-5999	8,437,446.53	5,960,452.13	14,397,898.66	8,363,691.00	5,268,281.00	13,631,972.00	-5.3%
6) Capital Outlay		6000-6999	1,445,907.58	1,923,729.16	3,369,636.74	1,454,700.00	499,242.00	1,953,942.00	-42.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,129,410.47	865,329.85	1,994,740.32	1,150,589.00	834,833.00	1,985,422.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(926,415.20)	679,983.68	(246,431.52)	(1,053,781.00)	789,389.00	(264,392.00)	7.3%
9) TOTAL, EXPENDITURES			108,378,178.52	37,641,318.28	146,019,496.80	105,341,799.00	39,546,320.00	144,888,119.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			10,490,593.51	4,048,492.38	14,539,085.89	11,718,627.00	(14,576,170.00)	(2,857,543.00)	-119.7%
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	98,944.00	0.00	98,944.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	8,791.00	0.00	8,791.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,630,009.68)	10,630,009.68	0.00	(12,509,977.00)	12,509,977.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,720,162.68)	10,630,009.68	(90,153.00)	(12,509,977.00)	12,509,977.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(229,569.17)	14,678,502.06	14,448,932.89	(791,350.00)	(2,066,193.00)	(2,857,543.00)	-119.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,761,673.10	13,348,937.45	43,110,610.55	29,532,103.93	27,843,653.04	57,375,756.97	33.1%
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)			29,761,673.10	13,348,937.45	43,110,610.55	29,532,103.93	27,843,653.04	57,375,756.97	33.1%
d) Other Restatements		9795	0.00	(183,786.47)	(183,786.47)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,761,673.10	13,165,150.98	42,926,824.08	29,532,103.93	27,843,653.04	57,375,756.97	33.7%
2) Ending Balance, June 30 (E + F1e)			29,532,103.93	27,843,653.04	57,375,756.97	28,740,753.93	25,777,460.04	54,518,213.97	-5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	100,322.41	0.00	100,322.41	93,283.00	0.00	93,283.00	-7.0%
Prepaid Items		9713	90,877.97	470,247.45	561,125.42	55,897.00	0.00	55,897.00	-90.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,373,405.59	27,373,405.59	0.00	25,777,460.04	25,777,460.04	-5.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	14,800,000.00	0.00	14,800,000.00	10,300,000.00	0.00	10,300,000.00	-30.4%
d) Assigned									
Other Assignments		9780	6,978,216.00	0.00	6,978,216.00	0.00	0.00	0.00	-100.0%
School Site Carryover	0000	9780	482,838.00		482,838.00			0.00	
School Site Donations and Abatements	0000	9780	449,807.00		449,807.00			0.00	
Board Required 4% Additional Assignment	0000	9780	5,840,780.00		5,840,780.00			0.00	
RRMA Carryover	0000	9780	204,791.00		204,791.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,380,585.00	0.00	4,380,585.00	4,346,644.00	0.00	4,346,644.00	-0.8%
Unassigned/Unappropriated Amount		9790	3,092,102.55	0.00	3,092,102.55	13,854,929.93	0.00	13,854,929.93	348.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	36,132,098.26	24,536,286.17	60,668,384.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(1,502,107.87)	606,119.58	(895,988.29)				
c) in Revolving Cash Account		9130	90,000.00	0.00	90,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

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)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	822,635.89	52,042.87	874,678.76				
4) Due from Grantor Government		9290	305,226.64	6,157,783.40	6,463,010.04				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	100,322.41	0.00	100,322.41				
7) Prepaid Expenditures		9330	90,877.97	470,247.45	561,125.42				
8) Other Current Assets		9340	10,515.20	0.00	10,515.20				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			36,049,568.50	31,822,479.47	67,872,047.97				
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	5,779,214.97	1,544,576.89	7,323,791.86				
2) Due to Grantor Governments		9590	722,711.17	1,537,850.44	2,260,561.61				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	15,538.43	896,399.10	911,937.53				
6) TOTAL, LIABILITIES			6,517,464.57	3,978,826.43	10,496,291.00				
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)			29,532,103.93	27,843,653.04	57,375,756.97				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	69,780,083.96	0.00	69,780,083.96	58,125,777.00	0.00	58,125,777.00	-16.7%
Education Protection Account State Aid - Current Year		8012	7,916,053.00	0.00	7,916,053.00	28,075,246.00	0.00	28,075,246.00	254.7%
State Aid - Prior Years		8019	687,722.00	0.00	687,722.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	55,485.47	0.00	55,485.47	56,014.00	0.00	56,014.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	124,305.97	0.00	124,305.97	124,306.00	0.00	124,306.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	12,714,038.91	0.00	12,714,038.91	12,716,664.00	0.00	12,716,664.00	0.0%
Unsecured Roll Taxes		8042	379,682.93	0.00	379,682.93	379,683.00	0.00	379,683.00	0.0%
Prior Years' Taxes		8043	740,865.34	0.00	740,865.34	828,472.00	0.00	828,472.00	11.8%
Supplemental Taxes		8044	644,771.68	0.00	644,771.68	702,735.00	0.00	702,735.00	9.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,460,958.38	0.00	8,460,958.38	7,236,126.00	0.00	7,236,126.00	-14.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,829,096.76	0.00	5,829,096.76	5,645,918.00	0.00	5,645,918.00	-3.1%
Penalties and Interest from Delinquent Taxes		8048	24,906.60	0.00	24,906.60	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			107,357,971.00	0.00	107,357,971.00	113,890,941.00	0.00	113,890,941.00	6.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			107,357,971.00	0.00	107,357,971.00	113,890,941.00	0.00	113,890,941.00	6.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,887,156.17	1,887,156.17	0.00	1,909,796.00	1,909,796.00	1.2%
Special Education Discretionary Grants		8182	0.00	382,386.86	382,386.86	0.00	123,728.00	123,728.00	-67.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	18,000.00	0.00	18,000.00	New
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,204,469.08	1,204,469.08		1,000,538.00	1,000,538.00	-16.9%
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		243,816.97	243,816.97		196,854.00	196,854.00	-19.3%
Title III, Part A, Immigrant Student Program	4201	8290		5,622.39	5,622.39		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		90,653.23	90,653.23		63,426.00	63,426.00	-30.0%
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		610,146.62	610,146.62		63,252.00	63,252.00	-89.6%
Career and Technical Education	3500-3599	8290		54,975.17	54,975.17		55,789.00	55,789.00	1.5%
All Other Federal Revenue	All Other	8290	0.00	3,351,842.45	3,351,842.45	0.00	3,768,161.00	3,768,161.00	12.4%
TOTAL, FEDERAL REVENUE			0.00	7,831,068.94	7,831,068.94	18,000.00	7,181,544.00	7,199,544.00	-8.1%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	499,242.00	499,242.00	0.00	499,242.00	499,242.00	0.0%
Mandated Costs Reimbursements		8550	407,475.00	0.00	407,475.00	407,475.00	0.00	407,475.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,923,835.11	963,843.17	2,887,678.28	1,384,010.00	455,017.00	1,839,027.00	-36.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		597,775.24	597,775.24		440,060.00	440,060.00	-26.4%
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	5,269,940.94	17,553,735.45	22,823,676.39	20,000.00	4,882,316.00	4,902,316.00	-78.5%
TOTAL, OTHER STATE REVENUE			7,601,251.05	19,614,595.86	27,215,846.91	1,811,485.00	6,276,635.00	8,088,120.00	-70.3%
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	2,209,623.08	2,209,623.08	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	304,942.09	0.00	304,942.09	245,000.00	0.00	245,000.00	-19.7%
Interest		8660	1,189,731.55	0.00	1,189,731.55	300,000.00	0.00	300,000.00	-74.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Transportation Fees From Individuals		8675	106,514.81	0.00	106,514.81	120,000.00	0.00	120,000.00	12.7%
Interagency Services		8677	361,160.70	0.00	361,160.70	275,000.00	0.00	275,000.00	-23.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	45,060.00	45,060.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,947,200.83	670,871.24	2,618,072.07	400,000.00	200,000.00	600,000.00	-77.1%
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		11,318,591.54	11,318,591.54		11,311,971.00	11,311,971.00	-0.1%
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			3,909,549.98	14,244,145.86	18,153,695.84	1,340,000.00	11,511,971.00	12,851,971.00	-29.2%
TOTAL, REVENUES			118,868,772.03	41,689,810.66	160,558,582.69	117,060,426.00	24,970,150.00	142,030,576.00	-11.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	41,903,536.87	9,506,304.99	51,409,841.86	41,704,375.00	9,878,881.00	51,583,256.00	0.3%
Certificated Pupil Support Salaries		1200	2,382,122.74	2,561,664.10	4,943,786.84	2,368,194.00	2,501,806.00	4,870,000.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,205,774.86	172,562.96	5,378,337.82	5,271,104.00	152,961.00	5,424,065.00	0.9%
Other Certificated Salaries		1900	106,825.98	760,963.81	867,789.79	95,800.00	793,117.00	888,917.00	2.4%
TOTAL, CERTIFICATED SALARIES			49,598,260.45	13,001,495.86	62,599,756.31	49,439,473.00	13,326,765.00	62,766,238.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,606,272.27	4,109,976.29	5,716,248.56	1,334,953.00	4,275,108.00	5,610,061.00	-1.9%
Classified Support Salaries		2200	6,414,237.05	986,158.45	7,400,395.50	6,307,222.00	1,090,028.00	7,397,250.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,838,330.01	81,146.12	1,919,476.13	1,834,133.00	97,334.00	1,931,467.00	0.6%
Clerical, Technical and Office Salaries		2400	5,618,865.09	337,593.17	5,956,458.26	5,663,447.00	397,479.00	6,060,926.00	1.8%
Other Classified Salaries		2900	1,499,979.12	1,182,676.41	2,682,655.53	1,427,821.00	1,406,287.00	2,834,108.00	5.6%
TOTAL, CLASSIFIED SALARIES			16,977,683.54	6,697,550.44	23,675,233.98	16,567,576.00	7,266,236.00	23,833,812.00	0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,886,569.48	2,387,737.36	16,274,306.84	9,462,554.00	2,391,653.00	11,854,207.00	-27.2%
PERS		3201-3202	3,645,508.05	1,591,054.26	5,236,562.31	4,200,503.00	1,880,019.00	6,080,522.00	16.1%
OASDI/Medicare/Alternative		3301-3302	1,905,631.36	680,855.63	2,586,486.99	1,973,993.00	737,570.00	2,711,563.00	4.8%
Health and Welfare Benefits		3401-3402	7,505,130.44	2,260,518.76	9,765,649.20	9,285,093.00	3,232,427.00	12,517,520.00	28.2%
Unemployment Insurance		3501-3502	323,750.50	94,234.32	417,984.82	92,932.00	90,367.00	183,299.00	-56.1%
Workers' Compensation		3601-3602	1,191,204.71	353,794.60	1,544,999.31	1,195,548.00	357,356.00	1,552,904.00	0.5%
OPEB, Allocated		3701-3702	30,819.75	0.00	30,819.75	27,760.00	0.00	27,760.00	-9.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,735.60	0.00	11,735.60	20,095.00	13,348.00	33,443.00	185.0%
TOTAL, EMPLOYEE BENEFITS			28,500,349.89	7,368,194.93	35,868,544.82	26,258,478.00	8,702,740.00	34,961,218.00	-2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	123,835.60	230,473.68	354,309.28	497,402.00	500,000.00	997,402.00	181.5%
Books and Other Reference Materials		4200	34,707.97	6,878.85	41,586.82	26,100.00	0.00	26,100.00	-37.2%
Materials and Supplies		4300	2,460,326.41	476,758.87	2,937,085.28	2,215,193.00	2,328,443.00	4,543,636.00	54.7%
Noncapitalized Equipment		4400	596,665.28	430,470.83	1,027,136.11	422,378.00	30,391.00	452,769.00	-55.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,215,535.26	1,144,582.23	4,360,117.49	3,161,073.00	2,858,834.00	6,019,907.00	38.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,447,080.06	3,447,080.06	0.00	2,347,107.00	2,347,107.00	-31.9%
Travel and Conferences		5200	490,767.96	94,183.17	584,951.13	168,575.00	62,840.00	231,415.00	-60.4%
Dues and Memberships		5300	17,752.28	5,599.00	23,351.28	23,318.00	0.00	23,318.00	-0.1%
Insurance		5400 - 5450	1,274,610.36	0.00	1,274,610.36	1,075,000.00	0.00	1,075,000.00	-15.7%
Operations and Housekeeping Services		5500	1,838,653.84	0.00	1,838,653.84	1,844,077.00	0.00	1,844,077.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,068,750.75	30,430.83	1,099,181.58	1,192,229.00	600.00	1,192,829.00	8.5%
Transfers of Direct Costs		5710	(5,496.61)	5,496.61	0.00	(1,245.00)	1,245.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs - Interfund		5750	(828.47)	0.00	(828.47)	(500.00)	0.00	(500.00)	-39.6%
Professional/Consulting Services and Operating Expenditures		5800	3,207,391.50	2,352,838.42	5,560,229.92	3,448,602.00	2,839,489.00	6,288,091.00	13.1%
Communications		5900	545,844.92	24,824.04	570,668.96	613,635.00	17,000.00	630,635.00	10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,437,446.53	5,960,452.13	14,397,898.66	8,363,691.00	5,268,281.00	13,631,972.00	-5.3%
CAPITAL OUTLAY									
Land		6100	60,861.44	111,403.58	172,265.02	0.00	0.00	0.00	-100.0%
Land Improvements		6170	774,806.17	23,320.00	798,126.17	690,900.00	0.00	690,900.00	-13.4%
Buildings and Improvements of Buildings		6200	63,452.32	1,623,719.40	1,687,171.72	52,800.00	0.00	52,800.00	-96.9%
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	160,008.17	165,286.18	325,294.35	130,000.00	499,242.00	629,242.00	93.4%
Equipment Replacement		6500	31,032.48	0.00	31,032.48	581,000.00	0.00	581,000.00	1,772.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	355,747.00	0.00	355,747.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,445,907.58	1,923,729.16	3,369,636.74	1,454,700.00	499,242.00	1,953,942.00	-42.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	863,581.81	863,581.81	0.00	833,084.00	833,084.00	-3.5%
Payments to County Offices		7142	199,966.00	0.00	199,966.00	205,000.00	0.00	205,000.00	2.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
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	17,637.00	0.00	17,637.00	17,637.00	0.00	17,637.00	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	69,510.41	0.00	69,510.41	53,591.00	0.00	53,591.00	-22.9%
Other Debt Service - Principal		7439	842,297.06	1,748.04	844,045.10	874,361.00	1,749.00	876,110.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,129,410.47	865,329.85	1,994,740.32	1,150,589.00	834,833.00	1,985,422.00	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(679,983.68)	679,983.68	0.00	(789,389.00)	789,389.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(246,431.52)	0.00	(246,431.52)	(264,392.00)	0.00	(264,392.00)	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(926,415.20)	679,983.68	(246,431.52)	(1,053,781.00)	789,389.00	(264,392.00)	7.3%
TOTAL, EXPENDITURES			108,378,178.52	37,641,318.28	146,019,496.80	105,341,799.00	39,546,320.00	144,888,119.00	-0.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	98,944.00	0.00	98,944.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			98,944.00	0.00	98,944.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	8,791.00	0.00	8,791.00	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			8,791.00	0.00	8,791.00	0.00	0.00	0.00	-100.0%
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	(10,630,009.68)	10,630,009.68	0.00	(12,509,977.00)	12,509,977.00	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			(10,630,009.68)	10,630,009.68	0.00	(12,509,977.00)	12,509,977.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(10,720,162.68)	10,630,009.68	(90,153.00)	(12,509,977.00)	12,509,977.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	107,357,971.00	0.00	107,357,971.00	113,890,941.00	0.00	113,890,941.00	6.1%
2) Federal Revenue		8100-8299	0.00	7,831,068.94	7,831,068.94	18,000.00	7,181,544.00	7,199,544.00	-8.1%
3) Other State Revenue		8300-8599	7,601,251.05	19,614,595.86	27,215,846.91	1,811,485.00	6,276,635.00	8,088,120.00	-70.3%
4) Other Local Revenue		8600-8799	3,909,549.98	14,244,145.86	18,153,695.84	1,340,000.00	11,511,971.00	12,851,971.00	-29.2%
5) TOTAL, REVENUES			118,868,772.03	41,689,810.66	160,558,582.69	117,060,426.00	24,970,150.00	142,030,576.00	-11.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	58,530,547.26	24,003,557.13	82,534,104.39	59,028,041.00	26,049,377.00	85,077,418.00	3.1%
2) Instruction - Related Services		2000-2999	16,820,296.63	2,366,646.64	19,186,943.27	12,022,654.00	2,644,316.00	14,666,970.00	-23.6%
3) Pupil Services		3000-3999	8,298,621.74	5,906,077.88	14,204,699.62	9,232,625.00	5,934,981.00	15,167,606.00	6.8%
4) Ancillary Services		4000-4999	1,991,961.54	0.00	1,991,961.54	1,626,150.00	0.00	1,626,150.00	-18.4%
5) Community Services		5000-5999	125,390.54	1,950,787.87	2,076,178.41	128,475.00	2,701,565.00	2,830,040.00	36.3%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	8,665,586.16	679,983.68	9,345,569.84	8,783,677.00	789,389.00	9,573,066.00	2.4%
8) Plant Services		8000-8999	12,816,364.18	1,868,935.23	14,685,299.41	13,369,588.00	591,859.00	13,961,447.00	-4.9%
9) Other Outgo		9000-9999	1,129,410.47	865,329.85	1,994,740.32	1,150,589.00	834,833.00	1,985,422.00	-0.5%
10) TOTAL, EXPENDITURES			108,378,178.52	37,641,318.28	146,019,496.80	105,341,799.00	39,546,320.00	144,888,119.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,490,593.51	4,048,492.38	14,539,085.89	11,718,627.00	(14,576,170.00)	(2,857,543.00)	-119.7%
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	98,944.00	0.00	98,944.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	8,791.00	0.00	8,791.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,630,009.68)	10,630,009.68	0.00	(12,509,977.00)	12,509,977.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,720,162.68)	10,630,009.68	(90,153.00)	(12,509,977.00)	12,509,977.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(229,569.17)	14,678,502.06	14,448,932.89	(791,350.00)	(2,066,193.00)	(2,857,543.00)	-119.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,761,673.10	13,348,937.45	43,110,610.55	29,532,103.93	27,843,653.04	57,375,756.97	33.1%
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)			29,761,673.10	13,348,937.45	43,110,610.55	29,532,103.93	27,843,653.04	57,375,756.97	33.1%
d) Other Restatements		9795	0.00	(183,786.47)	(183,786.47)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,761,673.10	13,165,150.98	42,926,824.08	29,532,103.93	27,843,653.04	57,375,756.97	33.7%
2) Ending Balance, June 30 (E + F1e)			29,532,103.93	27,843,653.04	57,375,756.97	28,740,753.93	25,777,460.04	54,518,213.97	-5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	100,322.41	0.00	100,322.41	93,283.00	0.00	93,283.00	-7.0%
Prepaid Items		9713	90,877.97	470,247.45	561,125.42	55,897.00	0.00	55,897.00	-90.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,373,405.59	27,373,405.59	0.00	25,777,460.04	25,777,460.04	-5.8%
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	14,800,000.00	0.00	14,800,000.00	10,300,000.00	0.00	10,300,000.00	-30.4%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,978,216.00	0.00	6,978,216.00	0.00	0.00	0.00	-100.0%
School Site Carry over	0000	9780	482,838.00		482,838.00			0.00	
School Site Donations and Abatements	0000	9780	449,807.00		449,807.00			0.00	
Board Required 4% Additional Assignment	0000	9780	5,840,780.00		5,840,780.00			0.00	
RRMA Carry over	0000	9780	204,791.00		204,791.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,380,585.00	0.00	4,380,585.00	4,346,644.00	0.00	4,346,644.00	-0.8%
Unassigned/Unappropriated Amount		9790	3,092,102.55	0.00	3,092,102.55	13,854,929.93	0.00	13,854,929.93	348.1%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,436,571.88	2,436,571.88
6266	Educator Effectiveness, FY 2021-22	1,529,696.24	1,529,696.24
6300	Lottery : Instructional Materials	1,045,557.03	1,515,804.48
6500	Special Education	0.00	22,098.00
6547	Special Education Early Intervention Preschool Grant	719,473.75	719,473.75
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,589,225.76	3,500,934.76
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,840.73	1,840.73
7029	Child Nutrition: Food Service Staff Training Funds	31,421.00	31,421.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	499,242.00	499,242.00
7311	Classified School Employee Professional Development Block Grant	44,715.80	44,715.80
7412	A-G Access/Success Grant	339,955.00	339,955.00
7413	A-G Learning Loss Mitigation Grant	116,851.00	116,851.00
7425	Expanded Learning Opportunities (ELO) Grant	52,286.79	52,286.79
7435	Learning Recovery Emergency Block Grant	6,979,158.03	6,979,158.03
7810	Other Restricted State	82,806.60	82,806.60
9010	Other Restricted Local	7,904,603.98	7,904,603.98
Total, Restricted Balance		27,373,405.59	25,777,460.04

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	1,397,776.00	0.00	-100.0%
5) TOTAL, REVENUES			1,397,776.00	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	1,118,830.00	0.00	-100.0%
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			1,118,830.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			278,946.00	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)			278,946.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	952,918.00	1,231,864.00	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			952,918.00	1,231,864.00	29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			952,918.00	1,231,864.00	29.3%
2) Ending Balance, June 30 (E + F1e)			1,231,864.00	1,231,864.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,334.00	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	1,193,530.00	1,231,864.00	3.2%
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	1,193,530.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	38,334.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,231,864.00		
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)			1,231,864.00		
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	1,397,776.00	0.00	-100.0%
TOTAL, REVENUES			1,397,776.00	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/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,118,830.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,118,830.00	0.00	-100.0%
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	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					
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			1,118,830.00	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%

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	1,397,776.00	0.00	-100.0%
5) TOTAL, REVENUES			1,397,776.00	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		1,118,830.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,118,830.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			278,946.00	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)			278,946.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	952,918.00	1,231,864.00	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			952,918.00	1,231,864.00	29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			952,918.00	1,231,864.00	29.3%
2) Ending Balance, June 30 (E + F1e)			1,231,864.00	1,231,864.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,334.00	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	1,193,530.00	1,231,864.00	3.2%
c) Committed					

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

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%

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

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	1,193,530.00	1,231,864.00
Total, Restricted Balance		1,193,530.00	1,231,864.00

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	2,194,966.96	2,252,992.00	2.6%
5) TOTAL, REVENUES			2,194,966.96	2,252,992.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,296,408.87	1,240,215.00	-4.3%
3) Employee Benefits		3000-3999	688,368.09	784,447.00	14.0%
4) Books and Supplies		4000-4999	69,225.38	77,795.00	12.4%
5) Services and Other Operating Expenditures		5000-5999	19,570.46	17,550.00	-10.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	121,394.16	132,985.00	9.5%
9) TOTAL, EXPENDITURES			2,194,966.96	2,252,992.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,737.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	11,508.25		
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			65,246.14		
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	62,434.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,811.70		
6) TOTAL, LIABILITIES			65,246.14		
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	53.73	4,000.00	7,344.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,194,913.23	2,248,992.00	2.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,194,966.96	2,252,992.00	2.6%
TOTAL, REVENUES			2,194,966.96	2,252,992.00	2.6%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	178,599.11	177,334.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	140,779.41	57,815.00	-58.9%
Other Classified Salaries		2900	977,030.35	1,005,066.00	2.9%
TOTAL, CLASSIFIED SALARIES			1,296,408.87	1,240,215.00	-4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	282,445.95	326,813.00	15.7%
OASDI/Medicare/Alternative		3301-3302	92,038.80	94,205.00	2.4%
Health and Welfare Benefits		3401-3402	284,595.24	331,797.00	16.6%
Unemployment Insurance		3501-3502	6,042.43	6,231.00	3.1%
Workers' Compensation		3601-3602	23,245.67	22,351.00	-3.8%
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	3,050.00	New
TOTAL, EMPLOYEE BENEFITS			688,368.09	784,447.00	14.0%
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	67,359.48	77,795.00	15.5%
Noncapitalized Equipment		4400	1,865.90	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,225.38	77,795.00	12.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,679.09	1,500.00	-10.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	195.34	250.00	28.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	16,354.82	15,800.00	-3.4%
Communications		5900	1,338.81	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,570.46	17,550.00	-10.3%
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	121,394.16	132,985.00	9.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			121,394.16	132,985.00	9.5%
TOTAL, EXPENDITURES			2,194,966.96	2,252,992.00	2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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%

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	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	2,194,966.96	2,252,992.00	2.6%
5) TOTAL, REVENUES			2,194,966.96	2,252,992.00	2.6%
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		16,215.96	12,326.00	-24.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,803,136.99	1,828,124.00	1.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		121,394.16	132,985.00	9.5%
8) Plant Services	8000-8999		254,219.85	279,557.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,194,966.96	2,252,992.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,406,536.43	3,210,000.00	33.4%
3) Other State Revenue		8300-8599	3,647,509.17	3,828,000.00	4.9%
4) Other Local Revenue		8600-8799	102,597.27	85,000.00	-17.2%
5) TOTAL, REVENUES			6,156,642.87	7,123,000.00	15.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,494,935.46	1,562,313.00	4.5%
3) Employee Benefits		3000-3999	560,166.68	712,251.00	27.1%
4) Books and Supplies		4000-4999	1,933,293.10	2,569,000.00	32.9%
5) Services and Other Operating Expenditures		5000-5999	100,330.26	129,875.00	29.4%
6) Capital Outlay		6000-6999	305,472.95	500,000.00	63.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,955.92	4,500.00	130.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	125,037.36	131,407.00	5.1%
9) TOTAL, EXPENDITURES			4,521,191.73	5,609,346.00	24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,635,451.14	1,513,654.00	-7.4%
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)			1,635,451.14	1,513,654.00	-7.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,499,670.89	4,135,122.03	65.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,499,670.89	4,135,122.03	65.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,499,670.89	4,135,122.03	65.4%
2) Ending Balance, June 30 (E + F1e)			4,135,122.03	5,648,776.03	36.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	134,647.06	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	4,000,474.97	5,648,776.03	41.2%
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	3,036,933.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,039.41		
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	1,071,029.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	134,647.06		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,262,648.80		
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	127,526.77		
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			127,526.77		
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)			4,135,122.03		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,406,536.43	3,210,000.00	33.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,406,536.43	3,210,000.00	33.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,647,509.17	3,828,000.00	4.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,647,509.17	3,828,000.00	4.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	40,958.90	85,000.00	107.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	61,638.37	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,597.27	85,000.00	-17.2%
TOTAL, REVENUES			6,156,642.87	7,123,000.00	15.7%
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	1,231,378.40	1,286,804.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	93,841.88	116,894.00	24.6%
Clerical, Technical and Office Salaries		2400	169,715.18	158,615.00	-6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,494,935.46	1,562,313.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	245,291.21	296,207.00	20.8%
OASDI/Medicare/Alternative		3301-3302	96,080.38	110,288.00	14.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	184,770.98	269,758.00	46.0%
Unemployment Insurance		3501-3502	7,178.75	7,844.00	9.3%
Workers' Compensation		3601-3602	26,845.36	28,154.00	4.9%
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			560,166.68	712,251.00	27.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	127,740.60	105,500.00	-17.4%
Noncapitalized Equipment		4400	44,319.56	113,500.00	156.1%
Food		4700	1,761,232.94	2,350,000.00	33.4%
TOTAL, BOOKS AND SUPPLIES			1,933,293.10	2,569,000.00	32.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,628.03	3,000.00	84.3%
Dues and Memberships		5300	1,111.58	1,550.00	39.4%
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	47,280.53	61,500.00	30.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	826.07	500.00	-39.5%
Professional/Consulting Services and Operating Expenditures		5800	48,822.48	62,325.00	27.7%
Communications		5900	661.57	1,000.00	51.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,330.26	129,875.00	29.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	305,472.95	500,000.00	63.7%
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			305,472.95	500,000.00	63.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	1,955.92	4,500.00	130.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,955.92	4,500.00	130.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	125,037.36	131,407.00	5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			125,037.36	131,407.00	5.1%
TOTAL, EXPENDITURES			4,521,191.73	5,609,346.00	24.1%
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	2,406,536.43	3,210,000.00	33.4%
3) Other State Revenue		8300-8599	3,647,509.17	3,828,000.00	4.9%
4) Other Local Revenue		8600-8799	102,597.27	85,000.00	-17.2%
5) TOTAL, REVENUES			6,156,642.87	7,123,000.00	15.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,212,942.13	5,285,765.00	25.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		125,037.36	131,407.00	5.1%
8) Plant Services	8000-8999		181,256.32	187,674.00	3.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,955.92	4,500.00	130.1%
10) TOTAL, EXPENDITURES			4,521,191.73	5,609,346.00	24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,635,451.14	1,513,654.00	-7.4%
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)			1,635,451.14	1,513,654.00	-7.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,499,670.89	4,135,122.03	65.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,499,670.89	4,135,122.03	65.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,499,670.89	4,135,122.03	65.4%
2) Ending Balance, June 30 (E + F1e)			4,135,122.03	5,648,776.03	36.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	134,647.06	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	4,000,474.97	5,648,776.03	41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,927,856.40	5,576,157.46
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	72,618.57	72,618.57
Total, Restricted Balance		4,000,474.97	5,648,776.03

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,847.69	0.00	-100.0%
5) TOTAL, REVENUES			18,847.69	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	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)			18,847.69	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	98,944.00	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			98,944.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,791.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	648,450.49	766,242.18	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			648,450.49	766,242.18	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			648,450.49	766,242.18	18.2%
2) Ending Balance, June 30 (E + F1e)			766,242.18	766,242.18	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					
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	766,242.18	766,242.18	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	759,647.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	6,594.82		
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			766,242.18		
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			
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)			766,242.18		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	18,847.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,847.69	0.00	-100.0%
TOTAL, REVENUES			18,847.69	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	98,944.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			98,944.00	0.00	-100.0%
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)			98,944.00	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	18,847.69	0.00	-100.0%
5) TOTAL, REVENUES			18,847.69	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		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)			18,847.69	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	98,944.00	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			98,944.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,791.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	648,450.49	766,242.18	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			648,450.49	766,242.18	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			648,450.49	766,242.18	18.2%
2) Ending Balance, June 30 (E + F1e)			766,242.18	766,242.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	766,242.18	766,242.18	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	966,038.48	305,000.00	-68.4%
5) TOTAL, REVENUES			966,038.48	305,000.00	-68.4%
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	42,569.67	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8,375.59	0.00	-100.0%
6) Capital Outlay		6000-6999	536,518.31	175,000.00	-67.4%
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			587,463.57	175,000.00	-70.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			378,574.91	130,000.00	-65.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,574.91	130,000.00	-65.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,306,402.94	3,684,977.85	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,306,402.94	3,684,977.85	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,306,402.94	3,684,977.85	11.4%
2) Ending Balance, June 30 (E + F1e)			3,684,977.85	3,814,977.85	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,192,529.04	1,322,529.04	10.9%
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	2,492,448.81	2,492,448.81	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,765,151.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	878,033.13		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,037,993.30		
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	18,443.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,699,621.77		
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	14,643.92		
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			14,643.92		
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)			3,684,977.85		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	88,005.35	5,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	878,033.13	300,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				966,038.48	305,000.00
TOTAL, REVENUES				966,038.48	305,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	42,569.67	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			42,569.67	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,043.94	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,331.85	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,375.59	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	137,737.09	0.00	-100.0%
Land Improvements		6170	12,615.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	66,501.28	75,000.00	12.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	271,994.95	0.00	-100.0%
Equipment Replacement		6500	47,669.99	100,000.00	109.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			536,518.31	175,000.00	-67.4%
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			587,463.57	175,000.00	-70.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	966,038.48	305,000.00	-68.4%
5) TOTAL, REVENUES			966,038.48	305,000.00	-68.4%
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		587,463.57	175,000.00	-70.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			587,463.57	175,000.00	-70.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			378,574.91	130,000.00	-65.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,574.91	130,000.00	-65.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,306,402.94	3,684,977.85	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,306,402.94	3,684,977.85	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,306,402.94	3,684,977.85	11.4%
2) Ending Balance, June 30 (E + F1e)			3,684,977.85	3,814,977.85	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,192,529.04	1,322,529.04	10.9%
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	2,492,448.81	2,492,448.81	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	1,192,529.04	1,322,529.04
Total, Restricted Balance			1,192,529.04	1,322,529.04

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	886,906.04	850,000.00	-4.2%
5) TOTAL, REVENUES			886,906.04	850,000.00	-4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	212,920.00	212,922.00	0.0%
3) Employee Benefits		3000-3999	76,761.00	78,677.00	2.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	723,435.28	680,458.00	-5.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,013,116.28	972,057.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(126,210.24)	(122,057.00)	-3.3%
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)			(126,210.24)	(122,057.00)	-3.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,365,203.82	3,238,993.58	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,365,203.82	3,238,993.58	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,365,203.82	3,238,993.58	-3.8%
2) Ending Balance, June 30 (E + F1e)			3,238,993.58	3,116,936.58	-3.8%
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					
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	3,238,993.58	3,116,936.58	-3.8%
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	3,396,143.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	392.64		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,754.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,433,291.25		
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	194,297.67		
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			194,297.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,238,993.58		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	785,163.95	800,000.00	1.9%
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	101,742.09	50,000.00	-50.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			886,906.04	850,000.00	-4.2%
TOTAL, REVENUES			886,906.04	850,000.00	-4.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	212,920.00	212,922.00	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			212,920.00	212,922.00	0.0%	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	55,573.00	57,489.00	3.4%	
OASDI/Medicare/Alternative		3301-3302	16,290.00	16,290.00	0.0%	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemployment Insurance		3501-3502	1,065.00	1,065.00	0.0%	
Workers' Compensation		3601-3602	3,833.00	3,833.00	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			76,761.00	78,677.00	2.5%	
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	193,519.31	260,000.00	34.4%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,774.57	30,485.00	46.7%	
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	509,141.40	389,973.00	-23.4%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			723,435.28	680,458.00	-5.9%	
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	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			1,013,116.28	972,057.00	-4.1%	
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%

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	886,906.04	850,000.00	-4.2%
5) TOTAL, REVENUES			886,906.04	850,000.00	-4.2%
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		1,013,116.28	972,057.00	-4.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,013,116.28	972,057.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(126,210.24)	(122,057.00)	-3.3%
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)			(126,210.24)	(122,057.00)	-3.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,365,203.82	3,238,993.58	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,365,203.82	3,238,993.58	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,365,203.82	3,238,993.58	-3.8%
2) Ending Balance, June 30 (E + F1e)			3,238,993.58	3,116,936.58	-3.8%
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					
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	3,238,993.58	3,116,936.58	-3.8%
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 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	49,693.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,877,909.00	8,553,109.00	-3.7%
5) TOTAL, REVENUES			8,927,602.00	8,553,109.00	-4.2%
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	7,586,990.00	8,896,900.00	17.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,586,990.00	8,896,900.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,340,612.00	(343,791.00)	-125.6%
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)			1,340,612.00	(343,791.00)	-125.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,950,699.00	9,091,311.00	208.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,950,699.00	9,091,311.00	208.1%
d) Other Restatements		9795	4,800,000.00	(1,000,000.00)	-120.8%
e) Adjusted Beginning Balance (F1c + F1d)			7,750,699.00	8,091,311.00	4.4%
2) Ending Balance, June 30 (E + F1e)			9,091,311.00	7,747,520.00	-14.8%
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					
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	9,091,311.00	7,747,520.00	-14.8%
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	9,091,311.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,091,311.00		
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)			9,091,311.00		
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	49,693.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49,693.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	7,940,086.00	7,986,603.00	0.6%
Unsecured Roll		8612	279,427.00	184,321.00	-34.0%
Prior Years' Taxes		8613	333,709.00	166,855.00	-50.0%
Supplemental Taxes		8614	208,432.00	104,216.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	14,641.00	0.00	-100.0%
Interest		8660	97,105.00	29,132.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,509.00	81,982.00	1,718.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,877,909.00	8,553,109.00	-3.7%
TOTAL, REVENUES			8,927,602.00	8,553,109.00	-4.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,395,000.00	5,830,000.00	32.7%
Bond Interest and Other Service Charges		7434	3,191,990.00	3,066,900.00	-3.9%
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)			7,586,990.00	8,896,900.00	17.3%
TOTAL, EXPENDITURES			7,586,990.00	8,896,900.00	17.3%
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	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	49,693.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,877,909.00	8,553,109.00	-3.7%
5) TOTAL, REVENUES			8,927,602.00	8,553,109.00	-4.2%
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	7,586,990.00	8,896,900.00	17.3%
10) TOTAL, EXPENDITURES			7,586,990.00	8,896,900.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,340,612.00	(343,791.00)	-125.6%
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)			1,340,612.00	(343,791.00)	-125.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,950,699.00	9,091,311.00	208.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,950,699.00	9,091,311.00	208.1%
d) Other Restatements		9795	4,800,000.00	(1,000,000.00)	-120.8%
e) Adjusted Beginning Balance (F1c + F1d)			7,750,699.00	8,091,311.00	4.4%
2) Ending Balance, June 30 (E + F1e)			9,091,311.00	7,747,520.00	-14.8%
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					
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	9,091,311.00	7,747,520.00	-14.8%
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 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	750,000.00	0.00	-100.0%
5) TOTAL, REVENUES			750,000.00	0.00	-100.0%
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	447,316.70	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			447,316.70	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			302,683.30	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 NET POSITION (C + D4)			302,683.30	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	302,683.30	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	302,683.30	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	302,683.30	New
2) Ending Net Position, June 30 (E + F1e)			302,683.30	302,683.30	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	302,683.30	New
b) Restricted Net Position		9797	302,683.30	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	306,496.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
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) 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			306,496.30		
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	3,813.00		
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					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,813.00		
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)			302,683.30		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	750,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750,000.00	0.00	-100.0%
TOTAL, REVENUES			750,000.00	0.00	-100.0%
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	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	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	447,316.70	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			447,316.70	0.00	-100.0%
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			447,316.70	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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	750,000.00	0.00	-100.0%
5) TOTAL, REVENUES			750,000.00	0.00	-100.0%
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		447,316.70	0.00	-100.0%
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, EXPENSES			447,316.70	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			302,683.30	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 NET POSITION (C + D4)			302,683.30	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	302,683.30	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	302,683.30	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	302,683.30	New
2) Ending Net Position, June 30 (E + F1e)			302,683.30	302,683.30	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	302,683.30	New
b) Restricted Net Position		9797	302,683.30	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	302,683.30	0.00
Total, Restricted Net Position		302,683.30	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	1,711,208.00		1,711,208.00			1,711,208.00
Work in Progress		200,726.00	200,726.00			200,726.00
Total capital assets not being depreciated	1,711,208.00	200,726.00	1,911,934.00	0.00	0.00	1,911,934.00
Capital assets being depreciated:						
Land Improvements	80,581,520.00	586,267.00	81,167,787.00			81,167,787.00
Buildings	169,741,954.00	157,183.00	169,899,137.00			169,899,137.00
Equipment	12,048,245.00	279,573.00	12,327,818.00			12,327,818.00
Total capital assets being depreciated	262,371,719.00	1,023,023.00	263,394,742.00	0.00	0.00	263,394,742.00
Accumulated Depreciation for:						
Land Improvements	(26,441,954.00)	(3,871,444.00)	(30,313,398.00)			(30,313,398.00)
Buildings	(82,504,284.00)	(5,694,327.00)	(88,198,611.00)			(88,198,611.00)
Equipment	(8,829,195.00)	(513,503.00)	(9,342,698.00)			(9,342,698.00)
Total accumulated depreciation	(117,775,433.00)	(10,079,274.00)	(127,854,707.00)	0.00	0.00	(127,854,707.00)
Total capital assets being depreciated, net excluding lease and subscription assets	144,596,286.00	(9,056,251.00)	135,540,035.00	0.00	0.00	135,540,035.00
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	146,307,494.00	(8,855,525.00)	137,451,969.00	0.00	0.00	137,451,969.00
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 One	ESSA Comp Support & Improvement	ESSER II	ESSER III	ESSER III	GEER II	ESSER III
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3212	3213	3214	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	279,147.00	541,012.18	414,717.77	4,997,919.00	1,249,480.00	216,467.00	134,211.71
2. a. Current Year Award	1,029,099.00						
b. Transferability (ESSA)							
c. Other Adjustments				1,447.00	362.00	2.00	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,029,099.00	0.00	0.00	1,447.00	362.00	2.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,308,246.00	541,012.18	414,717.77	4,999,366.00	1,249,842.00	216,469.00	134,211.71
REVENUES							
5. Unearned Revenue Deferred from Prior Year				624,740.00		54,117.00	
6. Cash Received in Current Year	774,724.01	437,063.18	412,322.77	1,809,078.00		89,626.00	134,211.71
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	774,724.01	437,063.18	412,322.77	2,433,818.00	0.00	143,743.00	134,211.71
EXPENDITURES							
9. Donor-Authorized Expenditures	1,204,469.08	541,012.18	393,545.97	2,569,807.93		243,732.41	86,327.61
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,204,469.08	541,012.18	393,545.97	2,569,807.93	0.00	243,732.41	86,327.61
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)	(429,745.07)	(103,949.00)	18,776.80	(135,989.93)	0.00	(99,989.41)	47,884.10

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
a. Unearned Revenue			18,776.80				47,884.10
b. Accounts Payable							
c. Accounts Receivable	429,745.07	103,949.00		135,989.93		99,989.41	
14. Unused Grant Award Calculation (line 4 minus line 9)	103,776.92	0.00	21,171.80	2,429,558.07	1,249,842.00	(27,263.41)	47,884.10
15. If Carryover is allowed, enter line 14 amount here	103,776.92		21,171.80	2,429,558.07	1,249,842.00		47,884.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,204,469.08	541,012.18	393,545.97	2,569,807.93	0.00	243,732.41	86,327.61

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	Special Ed: ARP IDEA Part B, Sec 611 Local Assistance Entitlement	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	Special Ed: IDEA Basic Local Assistance Entitlement	Special Ed: IDEA Preschool Grants	Special Ed: IDEA Mental Health Allocation Plan	Special Ed: IDEA Preschool Staff Dev elopment	Workability II - We Can Work
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3305	3308	3310	3315	3327	3345	3410
REVENUE OBJECT	8182	8182	8181	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	208,191.74		2,370.38	959.12			
2. a. Current Year Award		37,310.00	1,884,722.00	44,900.00	90,588.00	438.00	65,630.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	37,310.00	1,884,722.00	44,900.00	90,588.00	438.00	65,630.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	208,191.74	37,310.00	1,887,092.38	45,859.12	90,588.00	438.00	65,630.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	179,393.38	37,310.00	(43,364.18)	(5,155.77)	85,375.94	49.32	4,678.42
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	179,393.38	37,310.00	(43,364.18)	(5,155.77)	85,375.94	49.32	4,678.42
EXPENDITURES							
9. Donor-Authorized Expenditures	208,191.74	37,310.00	1,887,156.17	45,859.12	90,588.00	438.00	48,341.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	208,191.74	37,310.00	1,887,156.17	45,859.12	90,588.00	438.00	48,341.83
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	008	009	010	011	012	013	014
(line 8 minus line 9 plus line 12)	(28,798.36)	0.00	(1,930,520.35)	(51,014.89)	(5,212.06)	(388.68)	(43,663.41)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	28,798.36		1,930,520.35	51,014.89	5,212.06	388.68	43,663.41
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	(63.79)	0.00	0.00	0.00	17,288.17
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	208,191.74	37,310.00	1,887,156.17	45,859.12	90,588.00	438.00	48,341.83

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	TOTAL
FEDERAL PROGRAM NAME	Carl D. Perkins	ESSA: Title II Part A Teacher Quality	ESSA: Title IV, A Student Support & Enrichment	ESSA: Title III Immigrant Education	ESSA: Title III English Learner Student Program	American Rescue Plan - Homeless Children and Youth II	TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3550	4035	4127	4201	4203	5634	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		191,647.03	4,467.44	5,622.39	37,798.81	21,366.00	8,305,377.57
2. a. Current Year Award	55,789.00	199,032.00	63,252.00		67,446.00		3,538,206.00
b. Transferability (ESSA)							0.00
c. Other Adjustments			1,415.00				3,226.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	55,789.00	199,032.00	64,667.00	0.00	67,446.00	0.00	3,541,432.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	55,789.00	390,679.03	69,134.44	5,622.39	105,244.81	21,366.00	11,846,809.57
REVENUES							
5. Unearned Revenue Deferred from Prior Year			4,330.44	5,622.39		5,342.00	694,151.83
6. Cash Received in Current Year	(1,054.88)	230,959.03	62,220.00		77,299.81	1,247.00	4,285,983.74
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	(1,054.88)	230,959.03	66,550.44	5,622.39	77,299.81	6,589.00	4,980,135.57
EXPENDITURES							
9. Donor-Authorized Expenditures	54,975.17	243,816.97	69,134.44	5,622.39	90,653.23	1,553.47	7,822,535.71
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	54,975.17	243,816.97	69,134.44	5,622.39	90,653.23	1,553.47	7,822,535.71
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)	(56,030.05)	(12,857.94)	(2,584.00)	0.00	(13,353.42)	5,035.53	(2,842,400.14)

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	
a. Unearned Revenue						5,035.53	71,696.43
b. Accounts Payable							0.00
c. Accounts Receivable	56,030.05	12,857.94	2,584.00		13,353.42		2,914,096.57
14. Unused Grant Award Calculation (line 4 minus line 9)	813.83	146,862.06	0.00	0.00	14,591.58	19,812.53	4,024,273.86
15. If Carry over is allowed, enter line 14 amount here		146,862.06			14,591.58	19,812.53	4,033,499.06
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	54,975.17	243,816.97	69,134.44	5,622.39	90,653.23	1,553.47	7,822,535.71

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

Description	001	002	
STATE PROGRAM NAME	PreKinder Planning and Implementation	CTEIG	TOTAL
RESOURCE CODE	6053	6387	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over	187,638.35	638,238.10	825,876.45
2. a. Current Year Award	332,749.00	593,830.00	926,579.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	332,749.00	593,830.00	926,579.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	520,387.35	1,232,068.10	1,752,455.45
REVENUES			
5. Unearned Revenue Deferred from Prior Year	187,638.35	513,139.90	700,778.25
6. Cash Received in Current Year	335,241.00	598,507.20	933,748.20
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	522,879.35	1,111,647.10	1,634,526.45
EXPENDITURES			
9. Donor-Authorized Expenditures	212,119.66	598,166.66	810,286.32
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	212,119.66	598,166.66	810,286.32
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)	310,759.69	513,480.44	824,240.13
a. Unearned Revenue	310,759.69	513,480.44	824,240.13
b. Accounts Payable			0.00
c. Accounts Receivable			0.00

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

Description	001	002	
14. Unused Grant Award Calculation (line 4 minus line 9)	308,267.69	633,901.44	942,169.13
15. If Carryover is allowed, enter line 14 amount here	308,267.69	633,901.44	942,169.13
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	212,119.66	598,166.66	810,286.32

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

Description	001	TOTAL
LOCAL PROGRAM NAME		
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)		
a. Unearned Revenue	0.00	0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

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

Description	001	
15. If 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

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

Description	001		002	
	ELC Testing	Medi-Cal Billing	TOTAL	
FEDERAL PROGRAM NAME				
FEDERAL CATALOG NUMBER				
RESOURCE CODE	5810	90107		
REVENUE OBJECT	8290	8290		
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted				
Ending Balance		27,037.77	27,037.77	
2. a. Current Year Award		540,234.25	540,234.25	
b. Other Adjustments			0.00	
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	540,234.25	540,234.25	
3. Required Matching Funds/Other			0.00	
4. Total Available Award				
(sum lines 1, 2c, & 3)	0.00	567,272.02	567,272.02	
REVENUES				
5. Cash Received in Current Year	8,533.23	540,234.25	548,767.48	
6. Amounts Included in Line 5 for				
Prior Year Adjustments			0.00	
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	(8,533.23)	0.00	(8,533.23)	
b. Noncurrent Accounts Receivable			0.00	
c. Current Accounts Receivable				
(line 7a minus line 7b)	(8,533.23)	0.00	(8,533.23)	
8. Contributed Matching Funds			0.00	
9. Total Available				
(sum lines 5, 7c, & 8)	0.00	540,234.25	540,234.25	
EXPENDITURES				
10. Donor-Authorized Expenditures	8,533.23	109,867.95	118,401.18	
11. Non Donor-Authorized				
Expenditures			0.00	
12. Total Expenditures				
(line 10 plus line 11)	8,533.23	109,867.95	118,401.18	

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

Description	001	002	
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	(8,533.23)	457,404.07	448,870.84

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	California Clean Energy Jobs	Educator Effectiveness	Lottery - Prop 20	Special Ed: Workability I	Special Ed: Dispute Prevention & Resolution	Special Ed: Dispute Prevention & Resolution
RESOURCE CODE	2600	6230	6266	6300	6520	6536	6537
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	1,197,628.83	183,786.47	1,804,976.00	1,120,356.70		133,530.00	369,740.22
2. a. Current Year Award	3,453,692.00			963,843.17	132,465.00		
b. Other Adjustments						14,539.00	57,978.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,453,692.00	0.00	0.00	963,843.17	132,465.00	14,539.00	57,978.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,651,320.83	183,786.47	1,804,976.00	2,084,199.87	132,465.00	148,069.00	427,718.22
REVENUES							
5. Cash Received in Current Year	3,453,692.00			684,903.17	190,207.13	13,412.00	55,784.00
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	278,940.00	(57,742.13)	1,127.00	2,194.00
b. Noncurrent Accounts Receivable					(159,388.62)		
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	278,940.00	101,646.49	1,127.00	2,194.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,453,692.00	0.00	0.00	963,843.17	291,853.62	14,539.00	57,978.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,214,748.95		275,279.76	568,395.39	132,465.00	148,069.00	427,718.22
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	001	002	003	004	005	006	007
(line 10 plus line 11)	2,214,748.95	0.00	275,279.76	568,395.39	132,465.00	148,069.00	427,718.22
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	2,436,571.88	183,786.47	1,529,696.24	1,515,804.48	0.00	0.00	0.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Special Ed: Mental Health Services	Special Ed: Early Intervention	Arts, Music, &Instructional Materials Discretionary Block Grant	Kitchen Infrastructure Upgrade	Food Service Staff Training	Classified School Employees Professional Development	A-G Success Grant
RESOURCE CODE	6546	6547	6762	7028	7029	7311	7412
REVENUE OBJECT	8590	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	45,897.37	439,723.00		25,000.00	46,656.00	46,391.21	339,955.00
2. a. Current Year Award	701,449.00	413,109.00	5,920,790.00				
b. Other Adjustments			(331,564.24)				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	701,449.00	413,109.00	5,589,225.76	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	747,346.37	852,832.00	5,589,225.76	25,000.00	46,656.00	46,391.21	339,955.00
REVENUES							
5. Cash Received in Current Year	701,449.00	413,109.00	2,960,395.00				
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	2,628,830.76	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	2,628,830.76	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	701,449.00	413,109.00	5,589,225.76	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	747,346.37	133,358.25		23,159.27	15,235.00	1,675.41	
11. Non Donor-Authorized							
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
12. Total Expenditures (line 10 plus line 11)	747,346.37	133,358.25	0.00	23,159.27	15,235.00	1,675.41	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	719,473.75	5,589,225.76	1,840.73	31,421.00	44,715.80	339,955.00

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	
STATE PROGRAM NAME	A-G Learning Loss Mitigation	Expanded Learning Opportunities	Expanded Learning Opportunities Professional Staff	Learning Recovery Emergency Block Grant	Ethnic Studies	TOTAL
RESOURCE CODE	7413	7425	7426	7435	7810	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted						
Ending Balance	127,448.00	369,025.61	96,998.77		83,244.00	6,430,357.18
2. a. Current Year Award				8,153,222.00		19,738,570.17
b. Other Adjustments				(1,174,063.97)		(1,433,111.21)
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	0.00	0.00	0.00	6,979,158.03	0.00	18,305,458.96
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	127,448.00	369,025.61	96,998.77	6,979,158.03	83,244.00	24,735,816.14
REVENUES						
5. Cash Received in Current Year				8,153,222.00		16,626,173.30
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	(1,174,063.97)	0.00	1,679,285.66
b. Noncurrent Accounts Receivable				(1,174,063.97)		(1,333,452.59)
c. Current Accounts Receivable						
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	3,012,738.25
8. Contributed Matching Funds						0.00
9. Total Available						
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	8,153,222.00	0.00	19,638,911.55
EXPENDITURES						
10. Donor-Authorized Expenditures	10,597.00	317,653.82	96,998.77		437.40	5,113,137.61
11. Non Donor-Authorized						
Expenditures						0.00

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	
12. Total Expenditures (line 10 plus line 11)	10,597.00	317,653.82	96,998.77	0.00	437.40	5,113,137.61
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	116,851.00	51,371.79	0.00	6,979,158.03	82,806.60	19,622,678.53

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

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

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

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

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	62,599,756.31	301	0.00	303	62,599,756.31	305	1,923,835.11	1,923,835.11	307	60,675,921.20	309
2000 - Classified Salaries	23,675,233.98	311	64,864.84	313	23,610,369.14	315	1,333,585.12	133,585.12	317	23,476,784.02	319
3000 - Employee Benefits	35,868,544.82	321	35,905.78	323	35,832,639.04	325	593,700.76	593,700.76	327	35,238,938.28	329
4000 - Books, Supplies Equip Replace. (6500)	4,391,149.97	331	21,500.94	333	4,369,649.03	335	525,822.51	525,822.51	337	3,843,826.52	339
5000 - Services . . & 7300 - Indirect Costs	14,151,467.14	341	227,018.84	343	13,924,448.30	345	4,250,469.69	4,250,469.69	347	9,673,978.61	349
TOTAL					140,336,861.82	365	TOTAL			132,909,448.63	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	11,275.60

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	74,928,252.01	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	74,928,252.01	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.		
	56.38%	
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)	56.38%	
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)	132,909,448.63	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Amounts in 4a were not subtracting from column 3. Overrides were placed to accurately represent expenditures in column 5.

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	125,513,440.00	(5,041,516.00)	120,471,924.00			120,471,924.00	5,697,799.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	268,086.00	0.00	268,086.00			268,086.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,557,307.00	(772,141.00)	10,785,166.00			10,785,166.00	
Net Pension Liability	129,569,614.00	0.00	129,569,614.00			129,569,614.00	
Total/Net OPEB Liability	31,223,812.00	0.00	31,223,812.00			31,223,812.00	
Compensated Absences Payable	2,489,921.00	(231,756.00)	2,258,165.00			2,258,165.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	300,622,180.00	(6,045,413.00)	294,576,767.00	0.00	0.00	294,576,767.00	5,697,799.00
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	146,118,440.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,831,068.94
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,076,178.41
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,369,636.74
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	913,555.51
4. Other Transfers Out	All	9200	7200-7299	17,637.00
5. Interfund Transfers Out	All	9300	7600-7629	98,944.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				6,475,951.66
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				131,811,420.20
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				9,127.32
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				14,441.42

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.)	118,444,366.20	13,286.17
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)	118,444,366.20	13,286.17
B. Required effort (Line A.2 times 90%)	106,599,929.58	11,957.55
C. Current year expenditures (Line I.E and Line II.B)	131,811,420.20	14,441.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	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)	64,401,584.21		64,401,584.21			70,801,562.48
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,901.76		8,901.76			9,098.97
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. 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)	9,098.97		9,098.97	9,076.30		9,076.30
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)			9,098.97			9,076.30
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)	55,485.47		55,485.47	56,014.00		56,014.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	124,305.97		124,305.97	124,306.00		124,306.00
4. Secured Roll Taxes (Object 8041)	12,714,038.91		12,714,038.91	12,716,664.00		12,716,664.00
5. Unsecured Roll Taxes (Object 8042)	379,682.93		379,682.93	379,683.00		379,683.00
6. Prior Years' Taxes (Object 8043)	740,865.34		740,865.34	828,472.00		828,472.00
7. Supplemental Taxes (Object 8044)	644,771.68		644,771.68	702,735.00		702,735.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	8,460,958.38		8,460,958.38	7,236,126.00		7,236,126.00

	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)	24,906.60		24,906.60	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)	8,038,719.84		8,038,719.84	5,645,918.00		5,645,918.00
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)	31,183,735.12	0.00	31,183,735.12	27,689,918.00	0.00	27,689,918.00
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)	31,183,735.12	0.00	31,183,735.12	27,689,918.00	0.00	27,689,918.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	77,696,136.96		77,696,136.96	86,201,023.00		86,201,023.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	687,722.00		687,722.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	78,383,858.96	0.00	78,383,858.96	86,201,023.00	0.00	86,201,023.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	160,558,582.69		160,558,582.69	142,030,576.00		142,030,576.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,189,731.55		1,189,731.55	300,000.00		300,000.00

	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)			64,401,584.21			70,801,562.48
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0222			0.9975
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			70,801,562.48			73,760,288.98
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			31,183,735.12			27,689,918.00
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)			1,091,876.40			1,089,156.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			39,617,827.36			46,070,370.98
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			39,617,827.36			46,070,370.98
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])			528,552.80			156,127.83
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			31,712,287.92			27,846,045.83
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)			39,089,274.56			45,914,243.15
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			31,712,287.92			
b. State Subventions (Line D8)			39,089,274.56			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			70,801,562.48			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			70,801,562.48			73,760,288.98
12. Appropriations Subject to the Limit (Line D9d)			70,801,562.48			

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) 4,990,981.13
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 117,121,734.23

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) 4.26%

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) 5,664,652.88
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,848,666.52

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	47,107.69
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)	496,612.40
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)	9,057,039.49
9. Carry-Forward Adjustment (Part IV, Line F)	567,680.54
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,624,720.03
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	79,947,654.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,839,987.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,173,328.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,991,961.54
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,076,178.41
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,022,783.27
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,160,955.68
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)	1,118,830.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,073,572.80
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,327,492.56
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)	133,732,744.29
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)	6.77%
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)	7.20%

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)	9,057,039.49
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(505,514.12)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (5.97%) times Part III, Line B19); zero if negative	567,680.54
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.97%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	567,680.54
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	567,680.54

Approved indirect cost rate: 5.97%
Highest rate used in any program: 5.97%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,091,345.28	123,403.67	5.90%
01	3010	1,136,648.87	67,820.21	5.97%
01	3182	510,533.34	30,478.84	5.97%
01	3212	371,374.89	22,171.08	5.97%
01	3213	2,425,033.43	144,774.50	5.97%
01	3305	196,462.90	11,728.84	5.97%
01	3308	35,208.00	2,102.00	5.97%
01	3310	1,780,843.61	106,312.56	5.97%
01	3315	43,275.57	2,583.55	5.97%
01	3327	49,901.75	2,979.13	5.97%
01	3345	413.32	24.68	5.97%
01	3410	45,618.41	2,723.42	5.97%
01	3550	52,476.30	2,498.87	4.76%
01	4035	230,081.13	13,735.84	5.97%
01	4127	65,239.63	3,894.81	5.97%
01	4201	5,305.94	316.45	5.96%
01	4203	85,546.13	5,107.10	5.97%
01	5634	1,465.95	87.52	5.97%
01	6053	200,169.54	11,950.12	5.97%
01	6266	259,771.41	15,508.35	5.97%
01	6387	430,884.93	25,723.83	5.97%
01	6520	125,002.00	7,463.00	5.97%
01	6536	139,727.28	8,341.72	5.97%
01	6537	258,463.76	15,430.29	5.97%
01	6546	647,614.10	38,499.10	5.94%
01	6547	125,845.29	7,512.96	5.97%
01	7413	10,000.00	597.00	5.97%
01	7810	412.76	24.64	5.97%
01	9010	103,678.35	6,189.60	5.97%
13	5310	2,327,492.56	125,037.36	5.37%

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		1,120,356.70	1,120,356.70
2. State Lottery Revenue	8560	1,923,835.11		963,843.17	2,887,678.28
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)		1,923,835.11	0.00	2,084,199.87	4,008,034.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,923,835.11		0.00	1,923,835.11
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		184,757.46	184,757.46
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			383,637.93	383,637.93
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,923,835.11	0.00	568,395.39	2,492,230.50
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,515,804.48	1,515,804.48
D. COMMENTS:					
Purchase of instructional software license and related software renewals.					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	4,960,276.65	193,209.16	5,153,485.81	358,485.27		5,511,971.08
1110	Regular Education, K-12	80,677,751.50	13,066,703.81	93,744,455.31	6,521,024.28		100,265,479.59
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	405,803.37	54,742.60	460,545.97	32,036.36		492,582.33
3300	Independent Study Centers	46,688.35	0.00	46,688.35	3,247.72		49,936.07
3400	Opportunity Schools	277,725.52	25,761.22	303,486.74	21,111.06		324,597.80
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	241,309.04	0.00	241,309.04	16,785.87		258,094.91
3800	Career Technical Education	1,224,372.96	80,503.82	1,304,876.78	90,769.46		1,395,646.24
4110	Regular Education, Adult	7,651.64	0.00	7,651.64	532.26		8,183.90
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	96,567.79	0.00	96,567.79	6,717.42		103,285.21
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	25,146,327.02	1,913,799.14	27,060,126.16	1,882,348.55		28,942,474.71
6000	Regional Occupational Ctr/Prg (ROC/P)	792,797.07	16,748.44	809,545.51	56,313.37		865,858.88
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	118,411.90	0.00	118,411.90	8,236.93		126,648.83
8500	Child Care and Development Services	2,027,412.06	0.00	2,027,412.06	141,030.24		2,168,442.30
Other Costs							
----	Food Services					15,475.97	15,475.97
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,934,030.03	2,934,030.03
----	Other Outgo					2,093,684.32	2,093,684.32
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		355,117.58	355,117.58	453,362.57		808,480.15
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(246,431.52)		(246,431.52)
----	Total General Fund and Charter Schools Funds Expenditures	116,023,094.87	15,706,585.77	131,729,680.64	9,345,569.84	5,043,190.32	146,118,440.80

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	0.00	0.00	0.00	0.00	0.00	1,772,979.59	0.00			3,187,297.06	0.00	4,960,276.65
1110	Regular Education, K-12	61,083,735.90	1,360,744.59	1,572,536.67	8,198,978.76	6,411,091.14	47,420.34	1,748,662.64			254,581.46	0.00	80,677,751.50
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	397,519.74	0.00	110.34	3,226.52	2,956.91	0.00	1,989.86			0.00	0.00	405,803.37
3300	Independent Study Centers	46,888.35	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	46,888.35
3400	Opportunity Schools	274,285.64	0.00	0.00	154.64	3,285.24	0.00	0.00			0.00	0.00	277,725.52
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	241,309.04			0.00	0.00	241,309.04
3800	Career Technical Education	1,224,372.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,224,372.96
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	7,651.64	0.00	0.00			0.00	0.00	7,651.64
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
4830	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	77,633.87	750.00	0.00	18,183.92	0.00	0.00	0.00			0.00	0.00	96,567.79
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	18,637,070.86	2,086,095.79	11,477.37	63,024.74	3,127,232.82	1,221,425.44	0.00			0.00	0.00	25,146,327.02
6000	ROC/P	792,797.07	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	792,797.07
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	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		117,534.13	0.00	877.77	0.00	118,411.90
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	5,746.68	0.00		1,958,644.28	0.00	63,021.10	0.00	2,027,412.06
Total Direct Charged Costs		82,534,104.39	3,447,590.38	1,584,124.38	8,283,568.58	9,557,964.43	3,041,825.37	1,991,961.54	2,076,178.41	0.00	3,505,777.39	0.00	116,023,094.87

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

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	193,209.16	0.00	0.00	193,209.16
1110	Regular Education, K-12	6,018,465.37	7,048,238.44	0.00	13,066,703.81
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	54,742.60	0.00	0.00	54,742.60
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	25,761.22	0.00	0.00	25,761.22
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	80,503.82	0.00	0.00	80,503.82
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	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,085,191.45	828,607.69	0.00	1,913,799.14
6000	ROC/P	3,220.15	13,528.29	0.00	16,748.44
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	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	236,745.05	0.00	236,745.05
--	Cafeteria (Funds 13 and 61)	0.00	118,372.53	0.00	118,372.53
Total Allocated Support Costs		7,461,093.77	8,245,492.00	0.00	15,706,585.77

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)	1,022,783.27
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	47,107.69
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,664,652.88
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,857,457.52
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,592,001.36
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	116,023,094.87
2	Total Allocated Costs (from Form PCR, Column 2, Total)	15,706,585.77
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	131,729,680.64
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,073,572.80
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,088,725.50
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,162,298.30
D.	Total Direct Charged and Allocated Costs (B3 + C5)	137,891,978.94
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.96%

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)	15,475.97				15,475.97
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,934,030.03		2,934,030.03
Other Outgo (Objects 1000 - 7999)				2,093,684.32	2,093,684.32
Total Other Costs	15,475.97	0.00	2,934,030.03	2,093,684.32	5,043,190.32

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)	5,844,982.90	21,715.18	4,961.85	1,589,433.85	8,245,491.99	0.00	0.00
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten	12.00	12.00	12.00	12.00			
1110 Regular Education, K-12	373.80	373.80	373.80	373.80	416.80		1,115.00
3100 Alternative Schools							
3200 Continuation Schools	3.40	3.40	3.40	3.40			
3300 Independent Study Centers							
3400 Opportunity Schools	1.60	1.60	1.60	1.60			
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	5.00	5.00	5.00	5.00			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	67.40	67.40	67.40	67.40	49.00		53.00
6000 ROC/P	.20	.20	.20	.20	.80		
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					14.00		
-- Cafeteria (Funds 13 & 61)					7.00		
C. Total Allocation Factors	463.40	463.40	463.40	463.40	487.60	0.00	1,168.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(828.47)	0.00	(246,431.52)				
Other Sources/Uses Detail					0.00	98,944.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2.40	0.00	121,394.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	826.07	0.00	125,037.36	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					98,944.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	828.47	(828.47)	246,431.52	(246,431.52)	98,944.00	98,944.00	0.00	0.00

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

Bonita Unified

Los Angeles County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.OPEB.9664	\$31,223,812.00	\$31,223,812.00
DEBT.GOV.CAP.LEASES.9667	\$268,086.00	\$268,086.00

Explanation: no adjustments to be made

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

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

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

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

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

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

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

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

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
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. Explanation: no programs currently exceed LEA rate.	<u>Exception</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved.	<u>Passed</u>

GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version. **Exception**

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
20GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
21GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
25GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
40GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
49GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
51GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
67GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:01:6387 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:20:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:21:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:25:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:40:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:49:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:51:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:67:9010 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		

Unaudited Actuals

Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Bonita Unified

Los Angeles 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)

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>

VERSION-CHECK - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

Exception

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
01GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
20GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
21GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
25GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
40GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
49GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
51GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
67GL - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:01:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:20:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:21:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:25:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:40:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:49:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:51:0000 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		
CEFB:67:9010 - SACS V6	SACS V6.1	08/25/2023 17:23:11 +00:00
Explanation: Reviewed and no changes were made		