



Unaudited Actuals

Fiscal Year 2023-2024

Presented to the Board of Education
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Brea Olinda Unified School District
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Introduction

This report, along with the attached Standardized Accounting Code Structure (SACS), presents the unaudited actuals for the 2023-2024 fiscal year. It provides a comprehensive overview of the financial health of Brea Olinda Unified School District, emphasizing key variances in revenue and expenditures when compared to the budget's estimated actuals.

SACS, the financial reporting system used by California school districts, ensures consistent and accurate financial reporting across districts. This standardized structure simplifies the analysis and comparison of financial data. The SACS structure categorizes transactions using the following fields:

- **Fund:** Identifies the source of the funds.
- **Resource:** Tracks whether funds are restricted or unrestricted.
- **Goal:** Defines the program or population served (e.g., special education).
- **Function:** Describes the purpose of the expense (e.g., instruction, administration).
- **Object:** Specifies the type of expenditure (e.g., salaries, supplies).
- **School:** Identifies the school site, if applicable.

This system ensures transparency, accountability, and compliance with both state and federal regulations.

Budget Assumptions and Final Accounting of Actuals

The budget process for a school district involves careful planning, forecasting, and the use of assumptions to estimate revenues and expenditures for the upcoming fiscal year. These assumptions play a critical role in shaping the initial budget, adjusted with updated assumptions and actual expenditures both during the first and second interim reporting periods, then compared to the actual financial performance at the end of the fiscal year.

When developing the budget, the district relies on several key assumptions regarding both revenues and expenditures. These assumptions are typically based on historical data, trends, projections from state and federal agencies, and known factors that impact the district's financial outlook. Below are the primary categories of assumptions used in the budget process:

Student Enrollment and Average Daily Attendance on the LCFF and Other State/Federal Funding Programs

Student enrollment and Average Daily Attendance (ADA) are crucial drivers in a school district's budget, as they form the foundation for most of its funding. These factors directly influence revenue from the Local Control Funding Formula (LCFF) and other state and federal programs. Variations in enrollment and attendance can significantly

impact the district's financial health, making these assumptions critical during the budget planning process.

Key Revenue Drivers: Enrollment and ADA in the Local Control Funding Formula (LCFF)

The LCFF is California's primary funding mechanism for public schools, and both student enrollment and ADA are essential inputs in determining how much revenue a district receives. LCFF funding is primarily based on the number of students attending school daily (ADA), making it a critical assumption in the budget process.

- **Enrollment:** Refers to the total number of students registered in the district at the start of the school year. This sets the baseline for potential ADA.
- **ADA:** The average number of students attending school each day, expressed as a percentage of total enrollment. LCFF funding depends on ADA, so even if enrollment is stable, lower ADA can lead to reduced funding.

Challenges with Enrollment and ADA Assumptions

Districts face several challenges in managing the budgetary assumptions around enrollment and ADA:

Declining Enrollment Trends

Many districts in California face declining enrollment due to factors such as:

- Changing demographics (fewer school-aged children).
- Competition from charter and private schools.
- Population shifts (e.g., families relocating).

When enrollment declines, revenue from LCFF and other programs decreases, but districts often cannot reduce expenses at the same rate due to fixed costs like staffing and facilities. This creates structural budget deficits that districts must address through cost-saving measures like reducing staff or consolidating programs.

Absenteeism and Attendance Issues

ADA can be unpredictable due to factors such as:

- **Chronic absenteeism:** Students missing significant amounts of school due to illness, transportation issues, or disengagement.
- **Economic and health crises:** Events like the COVID-19 pandemic can drastically reduce ADA, leading to sudden, unanticipated drops in funding.
- **Seasonal patterns:** Absences may spike during specific times of the year (e.g., flu season), further complicating budget forecasting.

Districts typically base their budgets on a projected ADA percentage (e.g., 95-98%). Small declines in ADA can lead to significant reductions in funding, making attendance improvement programs essential for maintaining stable revenue.

Supplemental and Concentration Grants

Within the LCFF, additional grants are tied to the proportion of high-needs students (English learners, low-income students, and foster youth). These grants provide extra resources to districts serving vulnerable populations.

- **Supplemental Grants:** Provide an additional 20% of the base grant for each high-needs student. Lower attendance by these students can reduce overall funding.
- **Concentration Grants:** Offer an additional 50% of the base grant for districts where over 55% of students are high-needs. However, the district's demographics do not qualify for this grant.

Enrollment and ADA in Other State and Federal Funding Programs

Beyond LCFF, other state and federal programs also rely on enrollment or ADA as key metrics for determining funding allocations. Examples include:

Federal Title I Funding

- **Title I** provides funding to support low-income students, helping districts close achievement gaps. Allocations are based on student enrollment data, particularly the percentage of students who qualify for free or reduced-price meals.
- **Declining Enrollment Impact:** A decline in the number of low-income students or a reduction in the overall student population can reduce a district's Title I funding, even if the percentage of low-income students remains stable.

Special Education Funding

- **Special Education funding**, both from the federal government (IDEA) and state sources, is often tied to the number of students with disabilities. This means that enrollment assumptions must include projections for special education students.
- **ADA Considerations:** Special education students may have different attendance patterns due to health-related issues or specialized services, so ensuring accurate ADA data for this population is critical for securing appropriate funding.

State Categorical Funding

- Some state grants (e.g., career and technical education programs) are based on specific student populations or program enrollments. Lower enrollment in these programs can reduce funding, even if ADA remains stable district-wide.

One-Time Funding

- Over recent years, districts have received both federal and state one-time funding to offset the impacts of the COVID-19 crisis. This funding allowed for

expanded programs to address student learning loss and provide social-emotional support. However, these funds are restricted, have specific expenditure deadlines, and are not ongoing, meaning districts must address how to sustain these programs without additional state aid.

Overview of Financial Performance

Before the start of the fiscal year, district projections include numerous assumptions about revenues and expenditures, along with categorical and one-time restricted programs. If actual expenditures in certain programs (e.g., Proposition 28 funds) are not fully spent, the unused budget (for example, on salaries or supplies) is carried over to the next fiscal year, even if revenue was recognized in the current year.

Revenue Assumptions

- **Enrollment and ADA:** LCFF revenue is heavily dependent on student enrollment and ADA. Assumptions about enrollment trends (growth or decline) are based on current data, demographic trends, and local projections.
- **LCFF Funding:** Assumptions regarding LCFF revenue depend on state-provided rates and cost-of-living adjustments (COLA). Forecasts use estimates from the California Department of Education.
- **Federal and State Categorical Funds:** Assumptions are based on historical allocations and program funding announcements (e.g., Title I and special education grants).
- **Local Revenues:** These are estimated from parcel taxes, donations, and fundraising efforts based on historical trends and community engagement.

Expenditure Assumptions

- **Salaries and Benefits:** The largest portion of the district's expenditures involves employee compensation. Assumptions are made about:
 - Staffing levels based on enrollment and program needs.
 - Expected salary increases tied to collective bargaining or COLA.
 - Employee benefits (healthcare, pensions) based on provider rate projections.
- **Operating Expenses:** Assumptions regarding services, utilities, transportation, and instructional materials are based on historical usage, inflation, and anticipated program needs.
- **Capital Expenditures:** Assumptions are made for major capital projects, including timelines, costs, and financing arrangements.

Economic and Policy Factors

Budget assumptions are influenced by broader economic conditions and government policies that affect funding.

- **State and Federal Budget Projections:** Economic conditions, such as growth or recession, significantly impact the state's ability to fund schools. In times of economic expansion, districts may expect increased funding, while during a

downturn, they may face budget cuts. These projections shape assumptions for state and federal revenue.

- **COLA (Cost of Living Adjustments):** The state announces a COLA each year, which influences revenue forecasts for the LCFF and other state-funded programs. Districts base their budgets on the state's preliminary COLA projections, and any changes throughout the year can cause budget variances.
- **Reserve Requirements:** Districts generally maintain a reserve for economic uncertainties, often a percentage of the overall budget, to provide stability in the event of unexpected changes in revenues or expenditures.

Final Accounting of Actuals

At the end of the fiscal year, the district performs a final accounting of actual revenues and expenditures. This process involves comparing the budgeted assumptions to the actual financial outcomes. The unaudited actuals provide a detailed report on how the district's financials turned out compared to the original budget. Here's an overview of the final accounting process:

Fund Balance and Reserves

The final accounting of actuals includes calculating the ending fund balance, which is the difference between total revenues and total expenditures.

- **Excess (Deficiency) of Revenues Over Expenditures:** If actual revenues exceed expenditures, the district will report a surplus, which contributes to the ending fund balance. If expenditures were higher than revenues, the district faces a deficit.
- **Reserves:** Any excess funds may be added to reserves or used to cover future expenditures. The district also checks whether it met its legally required reserve levels (often a percentage of the general fund) and whether any additional reserves are needed for upcoming fiscal uncertainties.

Most often, recognized surplus and/or deficits are one-time events and should not be expected to be recurring.

Variations Between Budget and Actuals

Throughout the final accounting process, any variances between the budgeted assumptions and the actual results are analyzed and explained. Common causes for variances include:

- **Revenue Variations:** Changes in student enrollment, state or federal funding adjustments, or lower-than-expected local revenues can cause variances.
- **Expenditure Variations:** Staffing changes, unfilled positions, lower benefit costs, or operational efficiencies can lead to variances. Unexpected expenses, such as emergency repairs, can also result in higher costs.
- **Unanticipated One-Time Revenues or Expenditures:** The district may receive one-time revenues, such as federal relief funds, or incur one-time expenses that weren't initially included in the budget.

Continuous Improvement

The process of comparing the final actuals to budget assumptions provides valuable insights that the district uses to improve future budget forecasts. By identifying the root causes of significant variances, the district can adjust its assumptions and financial strategies to ensure more accurate budgeting in the future.

Explanation of Restricted and Unrestricted Funds

In public school finance, restricted and unrestricted funds represent two major categories of how money can be used within a district or school. Understanding the distinction between these two types of funds (Restricted and Unrestricted) is critical for ensuring proper financial management and compliance with legal and policy requirements.

Unrestricted Funds

Unrestricted funds are monies that can be used by the district at its discretion for any lawful purpose related to the operation of the school district. These funds are not subject to any specific spending restrictions, giving districts flexibility in their allocation and use. The most common source of unrestricted funds comes from the Local Control Funding Formula (LCFF) Base Grant, which provides general operational support to districts.

Common Uses of Unrestricted Funds:

1. Salaries and Benefits for teachers, administrators, and other staff.
2. General Operating Expenses such as utilities, maintenance, office supplies, and transportation.
3. Instructional Materials needed for classroom learning.
4. Administrative Costs necessary for running the district, including professional development, office operations, and district services.
5. Local Initiatives or programs that do not have specific funding attached but are seen as priorities for the district.

Unrestricted funds offer the district flexibility to prioritize based on local needs and circumstances. Districts can use these funds to fill gaps left by other funding sources, support new initiatives, or cover general expenses that arise unexpectedly. This flexibility is central to the district's ability to respond to changes in enrollment, staffing needs, or economic conditions.

Restricted Funds

Restricted funds, on the other hand, come with specific guidelines or legal obligations dictating how they can be used. These funds are often provided by state, federal, or local governments for specific programs or purposes. Restricted funds are typically designated for targeted student populations, specific educational programs, or capital

projects, and the district must ensure they are used strictly in accordance with the funding source's guidelines.

Common Sources and Uses of Restricted Funds:

1. Title I Funds (Federal): For programs supporting disadvantaged students to ensure they meet challenging state academic standards.
2. Special Education Funds: Used exclusively for special education services and programs.
3. Federal and State Categorical Grants: These include funding for English learners, low-income students, foster youth, and other specific student populations (e.g., Supplemental and Concentration Grants under the LCFF).
4. Facility and Construction Funds: Restricted for building or renovating school facilities.
5. Lottery Funds: A portion of lottery funds is restricted for instructional purposes.
6. Food Service Programs: Funds used to provide meals to students, with strict requirements on how the money is spent.
7. Career and Technical Education (CTE) Grants: Restricted to programs aimed at providing vocational and career readiness education.

Accountability for Restricted Funds:

Restricted funds must be carefully tracked and reported to ensure compliance with the terms and conditions of the grant or funding source. Misuse of restricted funds can lead to penalties, the requirement to repay funds, or loss of future funding. School districts are often required to submit reports or audits to demonstrate that these funds are being used appropriately.

Key Differences Between Restricted and Unrestricted Funds:

Aspect	Unrestricted Funds	Restricted Funds
Flexibility	Can be used for any district needs or lawful educational purpose.	Must be used for a specific purpose as dictated by the funding source.
Common Sources	LCFF Base Grant, local revenue, general state funding.	Categorical grants (e.g., Title I, Special Education, LCFF Supplemental), bond funds.
Spending Requirements	Minimal restrictions; flexibility to allocate as needed.	Strictly regulated by the funding source with detailed reporting requirements.
Examples of Use	Teacher salaries, general operations, facilities maintenance.	Special education programs, English learner services, food services, school construction.
Accountability	General budget oversight; fewer specific reporting obligations.	High level of oversight; must comply with grant conditions and may require audits.

District financial officers must ensure that restricted funds are segregated in the district's financial reports, ensuring transparency and accountability.

Overview of Fiscal Year End 2023-2024 Financial Performance

Revenue Summary

For the fiscal year, the district's total revenue came from multiple sources, including state, federal, and local contributions. The key revenue highlights are as follows:

1. Local Control Funding Formula (LCFF) Sources:

- Estimated: \$68,483,351
- Actual: \$68,646,087
- Variance: +\$162,736

LCFF revenue met expectations, with a small positive variance due to final accounting for certified enrollment, along with final property taxes and offsetting state aid..

2. Federal Income:

- Estimated: \$2,655,137
- Actual: \$2,472,055
- Variance: -\$183,082

Federal income underperformed due to adjustments in federal program disbursements, along with accounting for unearned income.

3. Other State Revenue:

- Estimated: \$17,708,022
- Actual: \$18,345,440
- Variance: +\$637,418

The additional state funds contributed to a positive revenue variance, reflecting better-than-expected state contributions and final accounting of certified P-2 enrollment.

4. Other Local Revenues:

- Estimated: \$5,875,422
- Actual: \$5,946,053
- Variance: \$70,631

5. Local contributions remained stable and slightly above projections and recognized primarily upon receipt of funds.

Expenditure Overview

The district's expenditures for the fiscal year 2023-2024 were spread across salaries, benefits, services, operating expenditures, and capital outlay. Effective cost management led to favorable variances in several key categories, demonstrating fiscal discipline throughout the year.

1. Certificated Salaries

- Estimated: \$37,317,866

- Actual: \$37,289,278
- Variance: +\$28,588

Certificated salaries include wages for teachers, administrators, and other certificated staff. There was a slight variance, primarily due to unfilled positions and lower-than-expected additional compensation (such as stipends). This variance reflects cost savings from delayed hiring or open vacancies.

2. Classified Salaries

- Estimated: \$12,213,979
- Actual: \$12,614,467
- Variance: +\$400,488

Classified salaries include staff such as instructional aides, clerical support, and maintenance workers. Expenditure in this category was in line with expectations, with minor variances attributed to turnover and the hiring of unfilled positions during the fiscal year.

3. Employee Benefits

- Estimated: \$21,203,783
- Actual: \$20,384,353
- Variance: -\$819,430

Employee benefits include health, dental, and retirement contributions for both certificated and classified staff. Actual expenditures were slightly lower than anticipated due to a combination of lower benefit usage and changes in staffing levels throughout the year. This category also benefited from adjustments in budgeting of unfilled positions and the final accounting of earned premiums.

4. Services and Other Operating Expenditures 5000

- Estimated: \$20,410,294
- Actual: \$18,154,445
- Variance: -\$2,255,849

This category includes contracted services, utilities, professional development, travel, and other unrestricted and restricted operating costs essential to the district's operations. The significant variance in this category reflects restricted costs versus budgeted expenditures under categorical programs. Key areas of savings include:

- Contracted Services: Reduced reliance on external consultants, in particular Special Education services, transportation and settlements
- Utilities: Energy efficiency initiatives contributed to lower utility bills.
- Professional Development budget allocations utilizing categorical funding such as the EEBG (Educator Effectiveness Block Grant)

5. Books and Supplies 4000

- Estimated: \$6,180,835

- Actual: \$3,995,745
- Variance: -\$2,185,090

Spending on books and supplies, including instructional materials, technology, and office supplies, was in line with estimates with unrestricted funds. Variances were observed in restricted (categorical) programs with specific instructional materials due to delayed procurement or lower-than-expected usage. Additionally, restricted budgeted but unspent funds in programs such as Proposition 28 funding, SWP funding programs, Arts & Music Block Grant, Pre-K Grant, and other restricted categorical programs contributed to variance and carried forward to the fiscal year 2024-2025 budget.

6. Capital Outlay

- Estimated: \$1,741,777
- Actual: \$1,278,798
- Variance: -\$462,979

Capital outlay includes expenditures for facility improvements, equipment purchases, and technology upgrades. This category experienced minimal variance, with expenditures in line with planned projects for the year. Larger capital projects were deferred to future periods, contributing to slight underspending.

The Ending Fund Balance & the Importance of Maintaining the Required Reserve Requirement

At the end of each fiscal year, one of the most critical financial outcomes for the district is the ending fund balance. This balance represents the remaining funds after all revenues have been received and expenditures have been accounted for. It serves as a key indicator of the district's financial health and its ability to meet future obligations. The district is also required by state law to maintain a minimum reserve for economic uncertainties, typically set at 3% of combined expenses and transfers-out.

Understanding the Ending Fund Balance

The ending fund balance is the surplus or deficit carried forward into the next fiscal year after all financial transactions have been completed. It is a key measure of financial stability and is typically divided into categories:

- **Restricted Fund Balance:** Funds earmarked for specific programs or purposes that cannot be used for general expenditures.
- **Unrestricted Fund Balance:** Funds that can be used at the district's discretion to cover general operations, unexpected costs, or future investments.

The unrestricted portion is where the district typically meets its reserve requirement.

The 3% Reserve Requirement

California school districts are required to maintain a minimum reserve for economic uncertainties. For most districts, this reserve must equal at least 3% of total general fund expenditures plus transfers out. This reserve serves several essential purposes:

- **Financial Stability:** The reserve acts as a buffer against financial shocks such as unexpected declines in revenue, unanticipated expenses, or economic downturns. It provides the district with a cushion to absorb these shocks without having to make immediate cuts to essential programs or staff.
- **Cash Flow Management:** School districts often face cash flow challenges due to the timing of revenue receipts, particularly with state or federal funding, which may be delayed. The reserve helps the district manage its cash flow to cover expenses while waiting for revenue to arrive.
- **Protection Against Deficits:** Maintaining a 3% reserve ensures that the district has enough funds to cover unforeseen deficits, such as rising costs for employee benefits, increases in service contracts, or emergency repairs to facilities.
- **State Compliance:** The 3% reserve requirement is a legal mandate. Failure to meet this reserve level can lead to increased scrutiny from the state, possible financial penalties, and a loss of fiscal autonomy. The district must demonstrate compliance with this requirement to avoid state intervention in its budget process.

Risks of Not Maintaining the 3% Reserve

Failing to maintain the required 3% reserve can expose the district to several risks:

- **State Oversight:** The state may impose financial oversight if the district falls below the required reserve level. This could limit the district's ability to make independent financial decisions and require approval from state-appointed financial advisors.
- **Reduced Flexibility:** Without an adequate reserve, the district may be forced to make reactive budget cuts in the event of financial difficulties. This could include reducing staff, cutting programs, or deferring necessary maintenance and upgrades to facilities.
- **Inability to Respond to Emergencies:** Without a sufficient reserve, the district would struggle to respond to emergencies such as natural disasters, sudden infrastructure failures, or unexpected increases in costs (e.g., health insurance premiums, utilities).

Balancing the Ending Fund Balance with the Reserve Requirement

Maintaining the 3% reserve requirement is a balancing act between meeting operational needs and ensuring long-term financial stability. The district's ending fund balance must account for both ongoing commitments and the need to set aside sufficient reserves. Strategies for managing this balance include:

- **Managing Unrestricted Funds:** A portion of the unrestricted fund balance must be reserved to meet the 3% minimum requirement, requiring careful financial planning.
- **Strategic Use of Surpluses:** If the district generates a surplus, additional funds can be allocated to reserves, ensuring greater financial stability for future years.
- **Adjusting for Changes in Revenue or Expenses:** In the event of revenue shortfalls or increased expenses, the district may need to draw on its reserves.

Maintaining the 3% reserve ensures the district can do so without compromising financial stability.

Building and Maintaining a Healthy Reserve

To ensure the district consistently meets its 3% reserve requirement, several best practices can be followed:

- **Regular Monitoring:** The district should regularly monitor its financial performance throughout the year to ensure revenues and expenditures are tracking as expected. Adjustments can be made mid-year if necessary to maintain the required reserve.
- **Conservative Budgeting:** Budgeting with conservative revenue assumptions and cautious expenditure planning can help prevent unexpected deficits, making it easier to maintain the reserve.
- **Use of One-Time Revenues:** When the district receives one-time revenues (such as grants or unexpected funding from the state), these funds can be used to bolster reserves. Since these revenues are not recurring, they are ideally suited for saving rather than ongoing commitments.

Conclusion

The unaudited actuals for 2023-2024 reflect revenues slightly exceeding estimates, and expenditures were well-managed, resulting in a surplus due to one-time fund balance. Despite deficit spending levels for fiscal year end June 30, 2024, the district maintains a positive Ending Fund Balance financial position as it transitions into the next fiscal year.

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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	68,646,086.53	0.00	68,646,086.53	69,062,152.00	0.00	69,062,152.00	0.6%
2) Federal Revenue		8100-8299	0.00	2,472,055.92	2,472,055.92	0.00	2,761,742.00	2,761,742.00	11.7%
3) Other State Revenue		8300-8599	3,463,889.04	14,881,551.30	18,345,440.34	2,900,673.00	13,285,689.00	16,186,362.00	-11.8%
4) Other Local Revenue		8600-8799	2,658,612.03	3,287,441.25	5,946,053.28	2,608,837.23	3,406,979.00	6,015,816.23	1.2%
5) TOTAL, REVENUES			74,768,587.60	20,641,048.47	95,409,636.07	74,571,662.23	19,454,410.00	94,026,072.23	-1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	28,228,110.11	9,061,167.82	37,289,277.93	29,060,724.79	9,605,950.45	38,666,675.24	3.7%
2) Classified Salaries		2000-2999	8,230,181.57	4,384,285.57	12,614,467.14	8,557,510.86	4,352,553.90	12,910,064.76	2.3%
3) Employee Benefits		3000-3999	12,496,189.10	7,888,163.89	20,384,352.99	13,313,052.88	7,963,052.54	21,276,105.42	4.4%
4) Books and Supplies		4000-4999	1,586,470.77	2,409,274.46	3,995,745.23	2,071,182.91	3,494,281.92	5,565,464.83	39.3%
5) Services and Other Operating Expenditures		5000-5999	8,051,327.86	10,103,116.78	18,154,444.64	8,681,256.01	10,536,868.96	19,218,124.97	5.9%
6) Capital Outlay		6000-6999	420,257.42	858,540.22	1,278,797.64	430,390.78	802,738.70	1,233,129.48	-3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	102,159.68	151,099.90	253,259.58	51,198.00	209,886.00	261,084.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(74,098.00)	65,811.00	(8,287.00)	(37,559.23)	29,272.23	(8,287.00)	0.0%
9) TOTAL, EXPENDITURES			59,040,598.51	34,921,459.64	93,962,058.15	62,127,757.00	36,994,604.70	99,122,361.70	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,727,989.09	(14,280,411.17)	1,447,577.92	12,443,905.23	(17,540,194.70)	(5,096,289.47)	-452.1%
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	302,153.11	8,308,986.00	8,611,139.11	1,947.00	3,406,979.00	3,408,926.00	-60.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,417,536.98)	16,417,536.98	0.00	(16,922,455.79)	16,922,455.79	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,719,690.09)	8,108,550.98	(8,611,139.11)	(16,924,402.79)	13,515,476.79	(3,408,926.00)	-60.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(991,701.00)	(6,171,860.19)	(7,163,561.19)	(4,480,497.56)	(4,024,717.91)	(8,505,215.47)	18.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,767,566.14	14,941,220.37	36,708,786.51	20,775,865.14	8,769,360.18	29,545,225.32	-19.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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c) As of July 1 - Audited (F1a + F1b)			21,767,566.14	14,941,220.37	36,708,786.51	20,775,865.14	8,769,360.18	29,545,225.32	-19.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,767,566.14	14,941,220.37	36,708,786.51	20,775,865.14	8,769,360.18	29,545,225.32	-19.5%
2) Ending Balance, June 30 (E + F1e)			20,775,865.14	8,769,360.18	29,545,225.32	16,295,367.58	4,744,642.27	21,040,009.85	-28.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	5,610.67	5,610.67	0.00	5,610.67	5,610.67	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,763,749.51	8,763,749.51	0.00	4,778,216.54	4,778,216.54	-45.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,682,088.59	0.00	1,682,088.59	2,537,459.01	0.00	2,537,459.01	50.9%
Other Assignments	0000	9780	1,342,909.59		1,342,909.59			0.00	
Insurance Deductibles	0000	9780	75,000.00		75,000.00			0.00	
SB218 Insurance Liability Accrual	0000	9780	264,179.00		264,179.00			0.00	
Insurance Deductibles	0000	9780			0.00	75,000.00		75,000.00	
SB218 Insurance Liability	0000	9780			0.00	264,179.00		264,179.00	
Other Assignments	0000	9780			0.00	1,003,730.59		1,003,730.59	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,077,196.00	0.00	3,077,196.00	3,104,222.00	0.00	3,104,222.00	0.9%
Unassigned/Unappropriated Amount		9790	15,991,580.55	0.00	15,991,580.55	10,628,686.57	(39,184.94)	10,589,501.63	-33.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	24,078,437.01	8,355,095.25	32,433,532.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	(431,684.45)	0.00	(431,684.45)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments									
		9150	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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)	
3) Accounts Receivable		9200	1,222,533.37	2,762,610.67	3,985,144.04				
4) Due from Grantor Government		9290	0.00	499,830.61	499,830.61				
5) Due from Other Funds		9310	9,879.17	866.00	10,745.17				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	5,610.67	5,610.67				
8) Other Current Assets		9340	51,975.98	0.00	51,975.98				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			24,956,141.08	11,624,013.20	36,580,154.28				
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	1,733,886.37	2,023,666.72	3,757,553.09				
2) Due to Grantor Governments		9590	2,144,916.00	0.00	2,144,916.00				
3) Due to Other Funds		9610	301,473.57	15,662.08	317,135.65				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	815,324.22	815,324.22				
6) TOTAL, LIABILITIES			4,180,275.94	2,854,653.02	7,034,928.96				
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)			20,775,865.14	8,769,360.18	29,545,225.32				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	17,158,346.00	0.00	17,158,346.00	18,597,243.00	0.00	18,597,243.00	8.4%
Education Protection Account State Aid - Current Year		8012	1,442,419.00	0.00	1,442,419.00	1,151,702.00	0.00	1,151,702.00	-20.2%
State Aid - Prior Years		8019	19,086.00	0.00	19,086.00	6.00	0.00	6.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	116,622.28	0.00	116,622.28	116,621.00	0.00	116,621.00	0.0%
Timber Yield Tax		8022	.05	0.00	.05	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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)	
Secured Roll Taxes		8041	28,509,011.58	0.00	28,509,011.58	30,034,127.00	0.00	30,034,127.00	5.3%
Unsecured Roll Taxes		8042	857,371.77	0.00	857,371.77	909,319.00	0.00	909,319.00	6.1%
Prior Years' Taxes		8043	488,911.39	0.00	488,911.39	493,029.00	0.00	493,029.00	0.8%
Supplemental Taxes		8044	831,898.10	0.00	831,898.10	900,475.00	0.00	900,475.00	8.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,317,215.00	0.00	2,317,215.00	2,064,597.00	0.00	2,064,597.00	-10.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,905,205.36	0.00	16,905,205.36	14,795,033.00	0.00	14,795,033.00	-12.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			68,646,086.53	0.00	68,646,086.53	69,062,152.00	0.00	69,062,152.00	0.6%
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			68,646,086.53	0.00	68,646,086.53	69,062,152.00	0.00	69,062,152.00	0.6%
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	1,377,995.00	1,377,995.00	0.00	1,465,962.00	1,465,962.00	6.4%
Special Education Discretionary Grants		8182	0.00	97,812.00	97,812.00	0.00	103,280.00	103,280.00	5.6%
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	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		431,426.22	431,426.22		488,184.00	488,184.00	13.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		113,588.15	113,588.15		116,828.00	116,828.00	2.9%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		14,438.00	14,438.00	New
Title III, English Learner Program	4203	8290		72,652.15	72,652.15		76,215.00	76,215.00	4.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		95,480.14	95,480.14		273,632.00	273,632.00	186.6%
Career and Technical Education	3500-3599	8290		40,241.00	40,241.00		40,241.00	40,241.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	242,861.26	242,861.26	0.00	182,962.00	182,962.00	-24.7%
TOTAL, FEDERAL REVENUE			0.00	2,472,055.92	2,472,055.92	0.00	2,761,742.00	2,761,742.00	11.7%
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		5,253,100.65	5,253,100.65		5,002,748.00	5,002,748.00	-4.8%
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	0.00	0.00	0.00	317,011.00	317,011.00	New
Mandated Costs Reimbursements		8550	262,663.00	0.00	262,663.00	507,349.00	0.00	507,349.00	93.2%
Lottery - Unrestricted and Instructional Materials		8560	1,273,132.66	661,881.69	1,935,014.35	1,057,330.00	428,838.00	1,486,168.00	-23.2%
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		554,704.00	554,704.00		270,351.00	270,351.00	-51.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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)	
Specialized Secondary	7370	8590		71,250.96	71,250.96		100,000.00	100,000.00	40.3%
All Other State Revenue	All Other	8590	1,928,093.38	8,340,614.00	10,268,707.38	1,335,994.00	7,166,741.00	8,502,735.00	-17.2%
TOTAL, OTHER STATE REVENUE			3,463,889.04	14,881,551.30	18,345,440.34	2,900,673.00	13,285,689.00	16,186,362.00	-11.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	3,340,174.94	3,340,174.94	0.00	3,406,979.00	3,406,979.00	2.0%
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	124,734.62	0.00	124,734.62	75,000.00	0.00	75,000.00	-39.9%
Interest		8660	1,412,943.33	0.00	1,412,943.33	1,369,028.00	0.00	1,369,028.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(94,627.00)	0.00	(94,627.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	(75,000.00)	(75,000.00)	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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)	
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	1,215,561.08	22,266.31	1,237,827.39	1,164,809.23	0.00	1,164,809.23	-5.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,658,612.03	3,287,441.25	5,946,053.28	2,608,837.23	3,406,979.00	6,015,816.23	1.2%
TOTAL, REVENUES			74,768,587.60	20,641,048.47	95,409,636.07	74,571,662.23	19,454,410.00	94,026,072.23	-1.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	24,406,319.62	5,988,505.83	30,394,825.45	25,084,624.00	6,500,304.68	31,584,928.68	3.9%
Certificated Pupil Support Salaries		1200	932,320.87	2,655,417.85	3,587,738.72	927,357.64	2,769,795.23	3,697,152.87	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,697,666.57	165,668.10	2,863,334.67	2,846,883.60	185,545.77	3,032,429.37	5.9%
Other Certificated Salaries		1900	191,803.05	251,576.04	443,379.09	201,859.55	150,304.77	352,164.32	-20.6%
TOTAL, CERTIFICATED SALARIES			28,228,110.11	9,061,167.82	37,289,277.93	29,060,724.79	9,605,950.45	38,666,675.24	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	819,772.49	2,913,303.38	3,733,075.87	833,111.99	2,806,129.22	3,639,241.21	-2.5%
Classified Support Salaries		2200	2,274,193.82	901,183.08	3,175,376.90	2,396,567.76	960,297.46	3,356,865.22	5.7%
Classified Supervisors' and Administrators' Salaries		2300	879,197.55	163,282.68	1,042,480.23	895,726.41	159,954.27	1,055,680.68	1.3%
Clerical, Technical and Office Salaries		2400	3,606,591.61	264,962.71	3,871,554.32	3,799,916.37	271,983.03	4,071,899.40	5.2%
Other Classified Salaries		2900	650,426.10	141,553.72	791,979.82	632,188.33	154,189.92	786,378.25	-0.7%
TOTAL, CLASSIFIED SALARIES			8,230,181.57	4,384,285.57	12,614,467.14	8,557,510.86	4,352,553.90	12,910,064.76	2.3%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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)	
EMPLOYEE BENEFITS									
STRS		3101-3102	5,199,795.97	4,875,686.18	10,075,482.15	5,124,993.00	4,804,021.00	9,929,014.00	-1.5%
PERS		3201-3202	1,996,475.70	1,185,982.20	3,182,457.90	2,077,206.36	1,166,457.82	3,243,664.18	1.9%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,005,857.26	475,368.26	1,481,225.52	1,104,591.26	494,296.03	1,598,887.29	7.9%
Unemployment Insurance		3401-3402	3,791,009.03	1,233,694.36	5,024,703.39	4,107,340.84	1,363,213.53	5,470,554.37	8.9%
Workers' Compensation		3501-3502	15,361.21	6,505.24	21,866.45	19,085.19	7,857.22	26,942.41	23.2%
OPEB, Allocated		3601-3602	252,989.76	110,927.65	363,917.41	355,568.85	127,206.94	482,775.79	32.7%
OPEB, Active Employees		3701-3702	234,700.17	0.00	234,700.17	471,475.38	0.00	471,475.38	100.9%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.00	52,792.00	0.00	52,792.00	New
TOTAL, EMPLOYEE BENEFITS			12,496,189.10	7,888,163.89	20,384,352.99	13,313,052.88	7,963,052.54	21,276,105.42	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,042,296.92	1,042,296.92	262,663.00	743,097.97	1,005,760.97	-3.5%
Books and Other Reference Materials		4200	153.36	13,950.02	14,103.38	206.00	15,534.00	15,740.00	11.6%
Materials and Supplies		4300	1,411,224.12	1,075,568.10	2,486,792.22	1,578,194.41	2,555,806.11	4,134,000.52	66.2%
Noncapitalized Equipment		4400	175,093.29	277,459.42	452,552.71	230,119.50	179,843.84	409,963.34	-9.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,586,470.77	2,409,274.46	3,995,745.23	2,071,182.91	3,494,281.92	5,565,464.83	39.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	165,645.12	7,156,062.74	7,321,707.86	377,505.00	7,872,009.81	8,249,514.81	12.7%
Travel and Conferences		5200	41,668.76	298,093.81	339,762.57	47,661.51	236,702.86	284,364.37	-16.3%
Dues and Memberships		5300	51,643.74	4,075.69	55,719.43	51,858.00	3,667.00	55,525.00	-0.3%
Insurance		5400 - 5450	637,594.26	14,075.00	651,669.26	650,279.00	14,075.00	664,354.00	1.9%
Operations and Housekeeping Services		5500	2,211,421.20	40,677.00	2,252,098.20	2,432,285.00	46,840.00	2,479,125.00	10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	741,211.53	352,316.95	1,093,528.48	847,634.00	497,189.11	1,344,823.11	23.0%
Transfers of Direct Costs		5710	(57,011.93)	57,011.93	0.00	(33,212.00)	33,212.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,776.24)	65,079.40	49,303.16	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,257,481.97	2,111,089.30	6,368,571.27	4,280,817.50	1,828,150.18	6,108,967.68	-4.1%
Communications		5900	17,449.45	4,634.96	22,084.41	26,428.00	5,023.00	31,451.00	42.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,051,327.86	10,103,116.78	18,154,444.64	8,681,256.01	10,536,868.96	19,218,124.97	5.9%
CAPITAL OUTLAY									
Land		6100	0.00	73,700.21	73,700.21	0.00	71,802.00	71,802.00	-2.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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)	
Buildings and Improvements of Buildings		6200	0.00	498,163.31	498,163.31	0.00	157,291.00	157,291.00	-68.4%
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	283,518.09	117,099.17	400,617.26	291,659.18	433,887.00	725,546.18	81.1%
Equipment Replacement		6500	71,705.33	101,447.53	173,152.86	72,731.60	95,852.00	168,583.60	-2.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	65,034.00	68,130.00	133,164.00	66,000.00	43,906.70	109,906.70	-17.5%
TOTAL, CAPITAL OUTLAY			420,257.42	858,540.22	1,278,797.64	430,390.78	802,738.70	1,233,129.48	-3.6%
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	26,208.68	136,998.75	163,207.43	0.00	159,657.00	159,657.00	-2.2%
Payments to County Offices		7142	75,951.00	14,101.15	90,052.15	51,198.00	50,229.00	101,427.00	12.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			102,159.68	151,099.90	253,259.58	51,198.00	209,886.00	261,084.00	3.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(65,811.00)	65,811.00	0.00	(29,272.23)	29,272.23	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(8,287.00)	0.00	(8,287.00)	(8,287.00)	0.00	(8,287.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(74,098.00)	65,811.00	(8,287.00)	(37,559.23)	29,272.23	(8,287.00)	0.0%
TOTAL, EXPENDITURES			59,040,598.51	34,921,459.64	93,962,058.15	62,127,757.00	36,994,604.70	99,122,361.70	5.5%
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	300,206.75	0.00	300,206.75	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,946.36	8,308,986.00	8,310,932.36	1,947.00	3,406,979.00	3,408,926.00	-59.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			302,153.11	8,308,986.00	8,611,139.11	1,947.00	3,406,979.00	3,408,926.00	-60.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(16,417,536.98)	16,417,536.98	0.00	(16,922,455.79)	16,922,455.79	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			(16,417,536.98)	16,417,536.98	0.00	(16,922,455.79)	16,922,455.79	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,719,690.09)	8,108,550.98	(8,611,139.11)	(16,924,402.79)	13,515,476.79	(3,408,926.00)	-60.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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	68,646,086.53	0.00	68,646,086.53	69,062,152.00	0.00	69,062,152.00	0.6%
2) Federal Revenue		8100-8299	0.00	2,472,055.92	2,472,055.92	0.00	2,761,742.00	2,761,742.00	11.7%
3) Other State Revenue		8300-8599	3,463,889.04	14,881,551.30	18,345,440.34	2,900,673.00	13,285,689.00	16,186,362.00	-11.8%
4) Other Local Revenue		8600-8799	2,658,612.03	3,287,441.25	5,946,053.28	2,608,837.23	3,406,979.00	6,015,816.23	1.2%
5) TOTAL, REVENUES			74,768,587.60	20,641,048.47	95,409,636.07	74,571,662.23	19,454,410.00	94,026,072.23	-1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		35,682,534.72	22,238,896.60	57,921,431.32	36,903,525.13	23,680,564.07	60,584,089.20	4.6%
2) Instruction - Related Services	2000-2999		6,367,886.02	816,176.93	7,184,062.95	6,968,397.80	805,346.06	7,773,743.86	8.2%
3) Pupil Services	3000-3999		5,338,066.24	7,992,681.42	13,330,747.66	5,711,228.15	8,615,456.01	14,326,684.16	7.5%
4) Ancillary Services	4000-4999		761,416.09	123,248.06	884,664.15	632,035.78	6,243.00	638,278.78	-27.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	58,422.25	58,422.25	0.00	180,513.17	180,513.17	209.0%
7) General Administration	7000-7999		5,028,229.13	206,594.21	5,234,823.34	5,608,960.55	165,754.89	5,774,715.44	10.3%
8) Plant Services	8000-8999		5,760,306.63	3,334,340.27	9,094,646.90	6,252,411.59	3,330,841.50	9,583,253.09	5.4%
9) Other Outgo	9000-9999	Except 7600-7699	102,159.68	151,099.90	253,259.58	51,198.00	209,886.00	261,084.00	3.1%
10) TOTAL, EXPENDITURES			59,040,598.51	34,921,459.64	93,962,058.15	62,127,757.00	36,994,604.70	99,122,361.70	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,727,989.09	(14,280,411.17)	1,447,577.92	12,443,905.23	(17,540,194.70)	(5,096,289.47)	-452.1%
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	302,153.11	8,308,986.00	8,611,139.11	1,947.00	3,406,979.00	3,408,926.00	-60.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,417,536.98)	16,417,536.98	0.00	(16,922,455.79)	16,922,455.79	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,719,690.09)	8,108,550.98	(8,611,139.11)	(16,924,402.79)	13,515,476.79	(3,408,926.00)	-60.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(991,701.00)	(6,171,860.19)	(7,163,561.19)	(4,480,497.56)	(4,024,717.91)	(8,505,215.47)	18.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,767,566.14	14,941,220.37	36,708,786.51	20,775,865.14	8,769,360.18	29,545,225.32	-19.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,767,566.14	14,941,220.37	36,708,786.51	20,775,865.14	8,769,360.18	29,545,225.32	-19.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,767,566.14	14,941,220.37	36,708,786.51	20,775,865.14	8,769,360.18	29,545,225.32	-19.5%
2) Ending Balance, June 30 (E + F1e)			20,775,865.14	8,769,360.18	29,545,225.32	16,295,367.58	4,744,642.27	21,040,009.85	-28.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	5,610.67	5,610.67	0.00	5,610.67	5,610.67	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,763,749.51	8,763,749.51	0.00	4,778,216.54	4,778,216.54	-45.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,682,088.59	0.00	1,682,088.59	2,537,459.01	0.00	2,537,459.01	50.9%
Other Assignments	0000	9780	1,342,909.59		1,342,909.59			0.00	
Insurance Deductibles	0000	9780	75,000.00		75,000.00			0.00	
SB218 Insurance Liability Accrual	0000	9780	264,179.00		264,179.00			0.00	
Insurance Deductibles	0000	9780			0.00	75,000.00		75,000.00	
SB218 Insurance Liability	0000	9780			0.00	264,179.00		264,179.00	
Other Assignments	0000	9780			0.00	1,003,730.59		1,003,730.59	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,077,196.00	0.00	3,077,196.00	3,104,222.00	0.00	3,104,222.00	0.9%
Unassigned/Unappropriated Amount		9790	15,991,580.55	0.00	15,991,580.55	10,628,686.57	(39,184.94)	10,589,501.63	-33.8%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	1,034,771.73	525,963.73
6266	Educator Effectiveness, FY 2021-22	316,456.99	0.00
6300	Lottery: Instructional Materials	621,423.02	367,081.97
6388	Strong Workforce Program	.01	.01
6500	Special Education	1,042,877.33	1,048,488.00
6546	Mental Health-Related Services	17,539.00	17,539.00
6547	Special Education Early Intervention Preschool Grant	172,435.59	177,314.63
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,670,855.85	260,663.69
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	689,535.92	661,052.92
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	316,935.89	316,935.89
7311	Classified School Employee Professional Development Block Grant	2,016.30	0.00
7388	SB 117 COVID-19 LEA Response Funds	2,034.34	2,034.34
7412	A-G Access/Success Grant	102,516.35	102,516.35
7435	Learning Recovery Emergency Block Grant	1,825,758.38	346,768.82
7810	Other Restricted State	184,537.96	187,802.34
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	352,268.26	352,268.26
9010	Other Restricted Local	411,786.59	411,786.59
Total, Restricted Balance		8,763,749.51	4,778,216.54

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,516,815.89	0.00	-100.0%
5) TOTAL, REVENUES			1,516,815.89	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	718,343.79	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	718,343.79	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,436,687.58	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,128.31	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)			80,128.31	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,030,983.30	1,136,825.49	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,030,983.30	1,136,825.49	10.3%
d) Other Restatements		9795	25,713.88	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,056,697.18	1,136,825.49	7.6%
2) Ending Balance, June 30 (E + F1e)			1,136,825.49	1,136,825.49	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	1,136,825.49	1,136,825.49	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					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,136,825.49		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,136,825.49		
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)			1,136,825.49		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,516,815.89	0.00	-100.0%
TOTAL, REVENUES			1,516,815.89	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	718,343.79	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			718,343.79	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	718,343.79	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			718,343.79	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,436,687.58	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,516,815.89	0.00	-100.0%
5) TOTAL, REVENUES			1,516,815.89	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		1,436,687.58	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			1,436,687.58	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,128.31	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)			80,128.31	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,030,983.30	1,136,825.49	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,030,983.30	1,136,825.49	10.3%
d) Other Restatements		9795	25,713.88	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,056,697.18	1,136,825.49	7.6%
2) Ending Balance, June 30 (E + F1e)			1,136,825.49	1,136,825.49	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	1,136,825.49	1,136,825.49	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	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,136,825.49	1,136,825.49
Total, Restricted Balance		1,136,825.49	1,136,825.49

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	424,311.68	675,736.00	59.3%
4) Other Local Revenue		8600-8799	2,010,847.85	2,191,602.47	9.0%
5) TOTAL, REVENUES			2,435,159.53	2,867,338.47	17.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,763.90	39,873.36	-8.9%
2) Classified Salaries		2000-2999	1,696,116.27	1,469,075.96	-13.4%
3) Employee Benefits		3000-3999	722,418.28	705,367.04	-2.4%
4) Books and Supplies		4000-4999	135,974.84	549,369.01	304.0%
5) Services and Other Operating Expenditures		5000-5999	106,682.33	69,723.10	-34.6%
6) Capital Outlay		6000-6999	0.00	2,930.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,287.00	8,287.00	0.0%
9) TOTAL, EXPENDITURES			2,713,242.62	2,844,625.47	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(278,083.09)	22,713.00	-108.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,206.75	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			300,206.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,123.66	22,713.00	2.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,747.96	100,871.62	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,747.96	100,871.62	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,747.96	100,871.62	28.1%
2) Ending Balance, June 30 (E + F1e)			100,871.62	123,584.62	22.5%
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	103,260.00	103,303.31	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	20,281.31	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,388.38)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	276,137.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,388.38)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	82,997.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	301,473.57		
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			658,220.51		
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	217,497.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,301.17		
4) Current Loans		9640			
5) Unearned Revenue		9650	330,550.05		
6) TOTAL, LIABILITIES			557,348.89		
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)			100,871.62		
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	313,561.86	668,439.00	113.2%
All Other State Revenue	All Other	8590	110,749.82	7,297.00	-93.4%
TOTAL, OTHER STATE REVENUE			424,311.68	675,736.00	59.3%
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	11,021.31	11,000.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(783.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,999,509.54	2,165,602.47	8.3%
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	1,100.00	15,000.00	1,263.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,010,847.85	2,191,602.47	9.0%
TOTAL, REVENUES			2,435,159.53	2,867,338.47	17.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	43,763.90	39,873.36	-8.9%
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			43,763.90	39,873.36	-8.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	99,167.78	101,422.84	2.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	151,660.15	143,460.00	-5.4%
Clerical, Technical and Office Salaries		2400	1,445,288.34	1,224,193.12	-15.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,696,116.27	1,469,075.96	-13.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,253.04	23,896.40	-15.4%
PERS		3201-3202	376,942.34	345,377.34	-8.4%
OASDI/Medicare/Alternative		3301-3302	117,531.86	107,303.29	-8.7%
Health and Welfare Benefits		3401-3402	184,596.68	215,677.74	16.8%
Unemployment Insurance		3501-3502	828.50	770.59	-7.0%
Workers' Compensation		3601-3602	14,265.86	12,341.68	-13.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			722,418.28	705,367.04	-2.4%
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	124,897.72	537,791.81	330.6%
Noncapitalized Equipment		4400	11,077.12	11,577.20	4.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			135,974.84	549,369.01	304.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,939.25	8,509.00	-4.8%
Dues and Memberships		5300	875.00	925.00	5.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,577.34	3,074.00	19.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,259.17	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	76,031.57	57,215.10	-24.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,682.33	69,723.10	-34.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	2,930.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	2,930.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,287.00	8,287.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,287.00	8,287.00	0.0%
TOTAL, EXPENDITURES			2,713,242.62	2,844,625.47	4.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	300,206.75	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,206.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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)			300,206.75	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	424,311.68	675,736.00	59.3%
4) Other Local Revenue		8600-8799	2,010,847.85	2,191,602.47	9.0%
5) TOTAL, REVENUES			2,435,159.53	2,867,338.47	17.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		5,084.24	4,847.89	-4.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,699,871.38	2,831,490.58	4.9%
7) General Administration	7000-7999		8,287.00	8,287.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,713,242.62	2,844,625.47	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(278,083.09)	22,713.00	-108.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,206.75	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			300,206.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,123.66	22,713.00	2.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,747.96	100,871.62	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,747.96	100,871.62	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,747.96	100,871.62	28.1%
2) Ending Balance, June 30 (E + F1e)			100,871.62	123,584.62	22.5%
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	103,260.00	103,303.31	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	20,281.31	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,388.38)	0.00	-100.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6127	Early Education: California State Preschool Program QRIS Block Grant RFA	0.00	43.31
7810	Other Restricted State	103,260.00	103,260.00
Total, Restricted Balance		103,260.00	103,303.31

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,414,318.06	1,288,539.00	-8.9%
3) Other State Revenue		8300-8599	2,870,489.13	2,722,197.05	-5.2%
4) Other Local Revenue		8600-8799	71,154.67	74,000.00	4.0%
5) TOTAL, REVENUES			4,355,961.86	4,084,736.05	-6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,099,749.93	1,253,118.27	13.9%
3) Employee Benefits		3000-3999	363,557.27	349,453.82	-3.9%
4) Books and Supplies		4000-4999	1,749,556.86	2,214,692.05	26.6%
5) Services and Other Operating Expenditures		5000-5999	16,365.03	123,983.25	657.6%
6) Capital Outlay		6000-6999	108,058.15	38,206.00	-64.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,337,287.24	3,979,453.39	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,018,674.62	105,282.66	-89.7%
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)			1,018,674.62	105,282.66	-89.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,721,961.18	2,740,635.80	59.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721,961.18	2,740,635.80	59.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,721,961.18	2,740,635.80	59.2%
2) Ending Balance, June 30 (E + F1e)			2,740,635.80	2,845,918.46	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	89,055.84	89,055.84	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,651,579.96	2,756,862.62	4.0%
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	2,347,218.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,207.20)		
b) in Banks		9120	1,155.73		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	474,265.70		
4) Due from Grantor Government		9290	8,879.16		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	89,055.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,902,368.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	133,008.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,444.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	27,279.66		
6) TOTAL, LIABILITIES			161,732.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,740,635.80		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,314,318.06	1,288,539.00	-2.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	100,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,414,318.06	1,288,539.00	-8.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,870,489.13	2,722,197.05	-5.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,870,489.13	2,722,197.05	-5.2%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	63,877.88	56,000.00	-12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,604.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,880.79	18,000.00	29.7%
TOTAL, OTHER LOCAL REVENUE			71,154.67	74,000.00	4.0%
TOTAL, REVENUES			4,355,961.86	4,084,736.05	-6.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	852,760.69	156,272.31	-81.7%
Classified Supervisors' and Administrators' Salaries		2300	147,408.00	143,460.00	-2.7%
Clerical, Technical and Office Salaries		2400	99,581.24	953,385.96	857.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,099,749.93	1,253,118.27	13.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	196,463.84	187,703.55	-4.5%
OASDI/Medicare/Alternative		3301-3302	72,481.46	72,486.51	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	84,713.67	79,859.19	-5.7%
Unemployment Insurance		3501-3502	527.50	531.04	0.7%
Workers' Compensation		3601-3602	9,088.38	8,873.53	-2.4%
OPEB, Allocated		3701-3702	282.42	0.00	-100.0%
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			363,557.27	349,453.82	-3.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	133,714.48	138,964.00	3.9%
Noncapitalized Equipment		4400	46,202.39	64,992.00	40.7%
Food		4700	1,569,639.99	2,010,736.05	28.1%
TOTAL, BOOKS AND SUPPLIES			1,749,556.86	2,214,692.05	26.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,851.78	5,295.25	85.7%
Dues and Memberships		5300	985.00	1,094.00	11.1%
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	56,660.18	88,867.00	56.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(67,562.33)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	23,430.40	28,727.00	22.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,365.03	123,983.25	657.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	101,882.42	1,883.00	-98.2%
Equipment Replacement		6500	6,175.73	36,323.00	488.2%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			108,058.15	38,206.00	-64.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,337,287.24	3,979,453.39	19.2%
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,414,318.06	1,288,539.00	-8.9%
3) Other State Revenue		8300-8599	2,870,489.13	2,722,197.05	-5.2%
4) Other Local Revenue		8600-8799	71,154.67	74,000.00	4.0%
5) TOTAL, REVENUES			4,355,961.86	4,084,736.05	-6.2%
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		3,337,287.24	3,979,453.39	19.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			3,337,287.24	3,979,453.39	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,018,674.62	105,282.66	-89.7%
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)			1,018,674.62	105,282.66	-89.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,721,961.18	2,740,635.80	59.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721,961.18	2,740,635.80	59.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,721,961.18	2,740,635.80	59.2%
2) Ending Balance, June 30 (E + F1e)			2,740,635.80	2,845,918.46	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	89,055.84	89,055.84	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,651,579.96	2,756,862.62	4.0%
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	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,367,256.71	2,472,539.37
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	162,126.20	162,126.20
7033	Child Nutrition: School Food Best Practices Apportionment	122,197.05	122,197.05
Total, Restricted Balance		2,651,579.96	2,756,862.62

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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	(15,662.08)	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			(15,662.08)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,662.08	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)			15,662.08	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	15,662.08	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	15,662.08	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,662.08	New
2) Ending Balance, June 30 (E + F1e)			15,662.08	15,662.08	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	15,662.08	15,662.08	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,662.08		
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			15,662.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			15,662.08		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	(15,662.08)	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(15,662.08)	0.00	-100.0%
CAPITAL OUTLAY					
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)					
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			(15,662.08)	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%
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%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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		(15,662.08)	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(15,662.08)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,662.08	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)			15,662.08	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	15,662.08	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	15,662.08	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,662.08	New
2) Ending Balance, June 30 (E + F1e)			15,662.08	15,662.08	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	15,662.08	15,662.08	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	116.00	188.00	62.1%
5) TOTAL, REVENUES			116.00	188.00	62.1%
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)			116.00	188.00	62.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			116.00	188.00	62.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	380.83	496.83	30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380.83	496.83	30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380.83	496.83	30.5%
2) Ending Balance, June 30 (E + F1e)			496.83	684.83	37.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	496.83	684.83	37.8%
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	501.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4.86)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	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			496.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			496.83		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	117.00	188.00	60.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			116.00	188.00	62.1%
TOTAL, REVENUES			116.00	188.00	62.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	116.00	188.00	62.1%
5) TOTAL, REVENUES			116.00	188.00	62.1%
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)			116.00	188.00	62.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			116.00	188.00	62.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	380.83	496.83	30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380.83	496.83	30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380.83	496.83	30.5%
2) Ending Balance, June 30 (E + F1e)			496.83	684.83	37.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	496.83	684.83	37.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	191.11	231.00	20.9%
5) TOTAL, REVENUES			191.11	231.00	20.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			191.11	231.00	20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			191.11	231.00	20.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,557.99	4,749.10	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,557.99	4,749.10	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,557.99	4,749.10	4.2%
2) Ending Balance, June 30 (E + F1e)			4,749.10	4,980.10	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,749.10	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	4,980.10	New
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	4,809.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(60.15)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	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			4,749.10		
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)			4,749.10		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	205.11	231.00	12.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			191.11	231.00	20.9%
TOTAL, REVENUES			191.11	231.00	20.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	191.11	231.00	20.9%
5) TOTAL, REVENUES			191.11	231.00	20.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			191.11	231.00	20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			191.11	231.00	20.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,557.99	4,749.10	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,557.99	4,749.10	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,557.99	4,749.10	4.2%
2) Ending Balance, June 30 (E + F1e)			4,749.10	4,980.10	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,749.10	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	4,980.10	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	3.13	15.00	379.2%
5) TOTAL, REVENUES			3.13	15.00	379.2%
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	1,950.03	1,962.00	0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,950.03	1,962.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,946.90)	(1,947.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,946.36	1,947.00	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			1,946.36	1,947.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.59	3.05	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.59	3.05	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.59	3.05	-15.0%
2) Ending Balance, June 30 (E + F1e)			3.05	3.05	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	3.05	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	3.05	New
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	3.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(.08)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3.05		
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)			3.05		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3.17	15.00	373.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(.04)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3.13	15.00	379.2%
TOTAL, REVENUES			3.13	15.00	379.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,950.03	1,962.00	0.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,950.03	1,962.00	0.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			1,950.03	1,962.00	0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,946.36	1,947.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,946.36	1,947.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,946.36	1,947.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.13	15.00	379.2%
5) TOTAL, REVENUES			3.13	15.00	379.2%
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		1,950.03	1,962.00	0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,950.03	1,962.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,946.90)	(1,947.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,946.36	1,947.00	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			1,946.36	1,947.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.59	3.05	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.59	3.05	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.59	3.05	-15.0%
2) Ending Balance, June 30 (E + F1e)			3.05	3.05	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 (by Resource/Object)		9760	3.05	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	3.05	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	146,846.53	351,655.00	139.5%
5) TOTAL, REVENUES			146,846.53	351,655.00	139.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,317.82	19,182.23	-5.6%
3) Employee Benefits		3000-3999	13,543.45	11,670.73	-13.8%
4) Books and Supplies		4000-4999	3,758.57	77,906.00	1,972.8%
5) Services and Other Operating Expenditures		5000-5999	492,522.31	430,369.00	-12.6%
6) Capital Outlay		6000-6999	1,723,177.19	1,677,330.00	-2.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,253,319.34	2,216,457.96	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,106,472.81)	(1,864,802.96)	-11.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,106,472.81)	(1,864,802.96)	-11.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,391,440.36	2,284,967.55	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,391,440.36	2,284,967.55	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,391,440.36	2,284,967.55	-48.0%
2) Ending Balance, June 30 (E + F1e)			2,284,967.55	420,164.59	-81.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,284,967.55	420,164.59	-81.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,596,590.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(54,481.75)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,542,108.68		
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	257,141.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			257,141.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,284,967.55		
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	130,271.68	151,655.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(7,299.00)	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	23,873.85	200,000.00
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				146,846.53	351,655.00
TOTAL, REVENUES				146,846.53	351,655.00
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,317.82	19,182.23	-5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,317.82	19,182.23	-5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,110.56	5,012.70	-1.9%
OASDI/Medicare/Alternative		3301-3302	1,424.64	1,437.30	0.9%
Health and Welfare Benefits		3401-3402	6,832.68	5,057.27	-26.0%
Unemployment Insurance		3501-3502	8.89	9.40	5.7%
Workers' Compensation		3601-3602	166.68	154.06	-7.6%
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			13,543.45	11,670.73	-13.8%
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	3,758.57	2,906.00	-22.7%
Noncapitalized Equipment		4400	0.00	75,000.00	New
TOTAL, BOOKS AND SUPPLIES			3,758.57	77,906.00	1,972.8%
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	58,942.20	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	433,580.11	430,369.00	-0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			492,522.31	430,369.00	-12.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,132,135.08	1,085,460.00	-4.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	591,042.11	591,870.00	0.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,723,177.19	1,677,330.00	-2.7%
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			2,253,319.34	2,216,457.96	-1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146,846.53	351,655.00	139.5%
5) TOTAL, REVENUES			146,846.53	351,655.00	139.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		656,998.30	668,919.00	1.8%
8) Plant Services	8000-8999		1,596,321.04	1,547,538.96	-3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,253,319.34	2,216,457.96	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,106,472.81)	(1,864,802.96)	-11.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,106,472.81)	(1,864,802.96)	-11.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,391,440.36	2,284,967.55	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,391,440.36	2,284,967.55	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,391,440.36	2,284,967.55	-48.0%
2) Ending Balance, June 30 (E + F1e)			2,284,967.55	420,164.59	-81.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,284,967.55	420,164.59	-81.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	2,284,967.55	420,164.59
Total, Restricted Balance		2,284,967.55	420,164.59

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	35,576.42	41,268.00	16.0%
5) TOTAL, REVENUES			35,576.42	41,268.00	16.0%
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	42,836.56	45,694.00	6.7%
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			42,836.56	45,694.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,260.14)	(4,426.00)	-39.0%
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)			(7,260.14)	(4,426.00)	-39.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	976,761.76	969,501.62	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			976,761.76	969,501.62	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			976,761.76	969,501.62	-0.7%
2) Ending Balance, June 30 (E + F1e)			969,501.62	965,075.62	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	966,266.62	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	961,840.62	New
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	982,152.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,650.58)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			969,501.62		
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)			969,501.62		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	38,336.42	41,268.00	7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,760.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,576.42	41,268.00	16.0%
TOTAL, REVENUES			35,576.42	41,268.00	16.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,836.56	45,694.00	6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,836.56	45,694.00	6.7%
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					
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			42,836.56	45,694.00	6.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,576.42	41,268.00	16.0%
5) TOTAL, REVENUES			35,576.42	41,268.00	16.0%
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		42,836.56	45,694.00	6.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,836.56	45,694.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,260.14)	(4,426.00)	-39.0%
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)			(7,260.14)	(4,426.00)	-39.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	976,761.76	969,501.62	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			976,761.76	969,501.62	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			976,761.76	969,501.62	-0.7%
2) Ending Balance, June 30 (E + F1e)			969,501.62	965,075.62	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,235.00	3,235.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	966,266.62	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	961,840.62	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	3,235.00	3,235.00
Total, Restricted Balance		3,235.00	3,235.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	918,964.40	1,087,224.00	18.3%
5) TOTAL, REVENUES			918,964.40	1,087,224.00	18.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,148.67	10,631.00	-19.1%
6) Capital Outlay		6000-6999	1,092,630.00	901,311.00	-17.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,105,778.67	911,942.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(186,814.27)	175,282.00	-193.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,308,986.00	3,406,979.00	-59.0%
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			8,308,986.00	3,406,979.00	-59.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,122,171.73	3,582,261.00	-55.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,503,926.71	33,626,098.44	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,503,926.71	33,626,098.44	31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,503,926.71	33,626,098.44	31.8%
2) Ending Balance, June 30 (E + F1e)			33,626,098.44	37,208,359.44	10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	31,728,065.20	35,310,326.20	11.3%
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	34,170,343.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(357,966.90)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			33,812,376.68		
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	186,278.24		
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			186,278.24		
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)			33,626,098.44		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,015,034.40	1,087,224.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(96,070.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			918,964.40	1,087,224.00	18.3%
TOTAL, REVENUES			918,964.40	1,087,224.00	18.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	13,148.67	10,631.00	-19.1%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,148.67	10,631.00	-19.1%	
CAPITAL OUTLAY						
Land		6100	125,685.31	0.00	-100.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	576,948.96	231,000.00	-60.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	199,975.00	New	
Equipment Replacement		6500	389,995.73	470,336.00	20.6%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			1,092,630.00	901,311.00	-17.5%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES				1,105,778.67	911,942.00	-17.5%
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	8,308,986.00	3,406,979.00	-59.0%
(a) TOTAL, INTERFUND TRANSFERS IN				8,308,986.00	3,406,979.00	-59.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,308,986.00	3,406,979.00	-59.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	918,964.40	1,087,224.00	18.3%
5) TOTAL, REVENUES			918,964.40	1,087,224.00	18.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,105,778.67	911,942.00	-17.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,105,778.67	911,942.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(186,814.27)	175,282.00	-193.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,308,986.00	3,406,979.00	-59.0%
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			8,308,986.00	3,406,979.00	-59.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,122,171.73	3,582,261.00	-55.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,503,926.71	33,626,098.44	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,503,926.71	33,626,098.44	31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,503,926.71	33,626,098.44	31.8%
2) Ending Balance, June 30 (E + F1e)			33,626,098.44	37,208,359.44	10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,898,033.24	1,898,033.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	31,728,065.20	35,310,326.20	11.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,898,033.24	1,898,033.24
Total, Restricted Balance		1,898,033.24	1,898,033.24

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	452,816.64	478,745.00	5.7%
5) TOTAL, REVENUES			452,816.64	478,745.00	5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,163.20	12,339.00	1.4%
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			12,163.20	12,339.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			440,653.44	466,406.00	5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	430,336.80	462,689.00	7.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(430,336.80)	(462,689.00)	7.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,316.64	3,717.00	-64.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,187.14	413,503.78	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,187.14	413,503.78	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,187.14	413,503.78	2.6%
2) Ending Balance, June 30 (E + F1e)			413,503.78	417,220.78	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	413,503.78	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	417,220.78	New
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	400,620.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,027.36)		
b) in Banks		9120	17,911.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			413,503.78		
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)			413,503.78		
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	433,690.06	461,689.00	6.5%
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	20,252.58	17,056.00	-15.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,126.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			452,816.64	478,745.00	5.7%
TOTAL, REVENUES			452,816.64	478,745.00	5.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,163.20	12,219.00	0.5%
Communications		5900	0.00	120.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,163.20	12,339.00	1.4%
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					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7435	0.00	0.00	0.0%
		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,163.20	12,339.00	1.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	430,336.80	462,689.00	7.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			430,336.80	462,689.00	7.5%
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)			(430,336.80)	(462,689.00)	7.5%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	452,816.64	478,745.00	5.7%
5) TOTAL, REVENUES			452,816.64	478,745.00	5.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,160.43	12,289.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	2.77	50.00	1,705.1%
10) TOTAL, EXPENDITURES			12,163.20	12,339.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			440,653.44	466,406.00	5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	430,336.80	462,689.00	7.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(430,336.80)	(462,689.00)	7.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,316.64	3,717.00	-64.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,187.14	413,503.78	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,187.14	413,503.78	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,187.14	413,503.78	2.6%
2) Ending Balance, June 30 (E + F1e)			413,503.78	417,220.78	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	413,503.78	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	417,220.78	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	9,287.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,060,626.00	0.00	-100.0%
5) TOTAL, REVENUES			3,069,913.00	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	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	3,035,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,035,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,913.00	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)			34,913.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,349,795.00	3,394,954.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,349,795.00	3,394,954.00	1.3%
d) Other Restatements		9795	10,246.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,360,041.00	3,394,954.00	1.0%
2) Ending Balance, June 30 (E + F1e)			3,394,954.00	3,394,954.00	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	3,394,954.00	3,394,954.00	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	3,372,704.00		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,250.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,394,954.00		
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)			3,394,954.00		
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	9,287.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,287.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,747,053.00	0.00	-100.0%
Unsecured Roll		8612	142,420.00	0.00	-100.0%
Prior Years' Taxes		8613	47,812.00	0.00	-100.0%
Supplemental Taxes		8614	47,924.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	75,417.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,060,626.00	0.00	-100.0%
TOTAL, REVENUES			3,069,913.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	707,162.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	2,327,838.00	0.00	-100.0%
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)			3,035,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,035,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,287.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,060,626.00	0.00	-100.0%
5) TOTAL, REVENUES			3,069,913.00	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		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	3,035,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,035,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,913.00	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)			34,913.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,349,795.00	3,394,954.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,349,795.00	3,394,954.00	1.3%
d) Other Restatements		9795	10,246.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,360,041.00	3,394,954.00	1.0%
2) Ending Balance, June 30 (E + F1e)			3,394,954.00	3,394,954.00	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	3,394,954.00	3,394,954.00	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	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	3,394,954.00	3,394,954.00
Total, Restricted Balance		3,394,954.00	3,394,954.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	3.07	0.00	-100.0%
5) TOTAL, REVENUES			3.07	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	426,545.09	462,689.00	8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			426,545.09	462,689.00	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(426,542.02)	(462,689.00)	8.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	430,336.80	462,689.00	7.5%
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			430,336.80	462,689.00	7.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,794.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,190.06	4,984.84	318.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,190.06	4,984.84	318.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190.06	4,984.84	318.9%
2) Ending Balance, June 30 (E + F1e)			4,984.84	4,984.84	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	4,984.84	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	4,984.84	New
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	5,010.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26.05)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,984.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			4,984.84		
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	17.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3.07	0.00	-100.0%
TOTAL, REVENUES			3.07	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	2.34	0.00	-100.0%
Other Debt Service - Principal		7439	426,542.75	462,689.00	8.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			426,545.09	462,689.00	8.5%
TOTAL, EXPENDITURES			426,545.09	462,689.00	8.5%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	430,336.80	462,689.00	7.5%
(a) TOTAL, INTERFUND TRANSFERS IN			430,336.80	462,689.00	7.5%
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%
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)			430,336.80	462,689.00	7.5%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.07	0.00	-100.0%
5) TOTAL, REVENUES			3.07	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	426,545.09	462,689.00	8.5%
10) TOTAL, EXPENDITURES			426,545.09	462,689.00	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(426,542.02)	(462,689.00)	8.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	430,336.80	462,689.00	7.5%
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			430,336.80	462,689.00	7.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,794.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,190.06	4,984.84	318.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,190.06	4,984.84	318.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190.06	4,984.84	318.9%
2) Ending Balance, June 30 (E + F1e)			4,984.84	4,984.84	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 (by Resource/Object)		9760	4,984.84	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	4,984.84	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	2.79	100.00	3,484.2%
5) TOTAL, REVENUES			2.79	100.00	3,484.2%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2.79	100.00	3,484.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2.79	100.00	3,484.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	410,053.93	410,056.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			410,053.93	410,056.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			410,053.93	410,056.72	0.0%
2) Ending Net Position, June 30 (E + F1e)			410,056.72	410,156.72	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	410,056.72	410,156.72	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(.55)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	410,000.00		
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		9400			
11) TOTAL, ASSETS			410,056.72		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			410,056.72		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2.79	100.00	3,484.2%
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%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.79	100.00	3,484.2%
TOTAL, REVENUES			2.79	100.00	3,484.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.79	100.00	3,484.2%
5) TOTAL, REVENUES			2.79	100.00	3,484.2%
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		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2.79	100.00	3,484.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2.79	100.00	3,484.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	410,053.93	410,056.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			410,053.93	410,056.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			410,053.93	410,056.72	0.0%
2) Ending Net Position, June 30 (E + F1e)			410,056.72	410,156.72	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	410,056.72	410,156.72	0.0%

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,739.87	5,748.61	5,746.14	5,758.21	5,858.21	5,758.21
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)	4.74	4.74	4.74	18.64	18.64	18.64
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,744.61	5,753.35	5,750.88	5,776.85	5,876.85	5,776.85
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)	5,744.61	5,753.35	5,750.88	5,776.85	5,876.85	5,776.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	10,187,951.00		10,187,951.00			10,187,951.00
Work in Progress	68,392.00	1,685,336.00	1,753,728.00			1,753,728.00
Total capital assets not being depreciated	10,256,343.00	1,685,336.00	11,941,679.00	0.00	0.00	11,941,679.00
Capital assets being depreciated:						
Land Improvements	10,321,468.00	46,308.00	10,367,776.00			10,367,776.00
Buildings	121,210,303.00	784,372.00	121,994,675.00			121,994,675.00
Equipment	10,965,992.00	367,634.00	11,333,626.00			11,333,626.00
Total capital assets being depreciated	142,497,763.00	1,198,314.00	143,696,077.00	0.00	0.00	143,696,077.00
Accumulated Depreciation for:						
Land Improvements	(6,020,321.00)	(377,715.00)	(6,398,036.00)			(6,398,036.00)
Buildings	(66,347,648.00)	(3,220,624.00)	(69,568,272.00)			(69,568,272.00)
Equipment	(9,517,058.00)	(331,022.00)	(9,848,080.00)			(9,848,080.00)
Total accumulated depreciation	(81,885,027.00)	(3,929,361.00)	(85,814,388.00)	0.00	0.00	(85,814,388.00)
Total capital assets being depreciated, net excluding lease and subscription assets	60,612,736.00	(2,731,047.00)	57,881,689.00	0.00	0.00	57,881,689.00
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		1,178,844.00	1,178,844.00			1,178,844.00
Accumulated amortization for subscription assets		(627,770.00)	(627,770.00)			(627,770.00)
Total subscription assets, net	0.00	551,074.00	551,074.00	0.00	0.00	551,074.00
Governmental activity capital assets, net	70,869,079.00	(494,637.00)	70,374,442.00	0.00	0.00	70,374,442.00
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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.84%
	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 2025-26 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	\$60,880,586.75
	Appropriations Subject to Limit	\$60,880,586.75
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.69%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 12, 2024 _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

DEAN WEST, CPA

Name
ASSOCIATE SUPERINTENDENT, BUSINESS SERVICES

Title
714-966-4229

Telephone
DWEST@OCDE.US

E-mail Address

For School District:

RICHARD CHAMPION

Name
ASSISTANT SUPERINTENDENT, BUSINESS
SERVICES

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714-990-7827

Telephone
RCHAMPION@BOUSD.US

E-mail Address

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	CSI (ESSA)	IDEA SPED BASIC	SPED IDEA BASIC PRIVATE	CIM CCESI	IDEA SPED PRESCHOOL	CIM CCEIS (PART B)
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3310	3311	3312	3315	3318
REVENUE OBJECT	8290	8290	8181	8181	8181	8182	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	70,953.00	178,351.00	7,937.00				
2. a. Current Year Award	486,333.00		1,354,533.00	15,525.00	205,509.00	28,014.00	4,202.00
b. Transferability (ESSA)							
c. Other Adjustments			(205,509.00)			(4,202.00)	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	486,333.00	0.00	1,149,024.00	15,525.00	205,509.00	23,812.00	4,202.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	557,286.00	178,351.00	1,156,961.00	15,525.00	205,509.00	23,812.00	4,202.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	32,655.09						
6. Cash Received in Current Year	486,333.00	44,588.00	1,196,973.05	15,525.00	205,509.00	28,768.73	4,202.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	518,988.09	44,588.00	1,196,973.05	15,525.00	205,509.00	28,768.73	4,202.00
EXPENDITURES							
9. Donor-Authorized Expenditures	431,426.22	57,740.30	1,156,961.00	15,525.00	205,509.00	23,812.00	4,202.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	431,426.22	57,740.30	1,156,961.00	15,525.00	205,509.00	23,812.00	4,202.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	87,561.87	(13,152.30)	40,012.05	0.00	0.00	4,956.73	0.00
a. Unearned Revenue	87,561.87		40,012.05			4,956.73	

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable		13,152.30					
14. Unused Grant Award Calculation (line 4 minus line 9)	125,859.78	120,610.70	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	431,426.22	57,740.30	1,156,961.00	15,525.00	205,509.00	23,812.00	4,202.00

2023-24 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	FEDERAL MENTAL HEALTH	PERKINS	TITLE II	TITLE IV	TITLE III IMMIGRANT	TITLE III LEP	NSLP EQUIPMENT ASST
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3327	3550	4035	4127	4201	4203	5314
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over			127,080.79	62,322.49		29,013.98	100,000.00
2. a. Current Year Award	69,798.00	40,241.00	117,413.00	33,383.00	15,000.00	76,737.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	69,798.00	40,241.00	117,413.00	33,383.00	15,000.00	76,737.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	69,798.00	40,241.00	244,493.79	95,705.49	15,000.00	105,750.98	100,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		18,564.70					
6. Cash Received in Current Year			44,238.69	61,587.72	7,322.00	21,574.98	100,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	18,564.70	44,238.69	61,587.72	7,322.00	21,574.98	100,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	69,798.00	40,241.00	113,588.15	37,739.84		72,652.15	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	69,798.00	40,241.00	113,588.15	37,739.84	0.00	72,652.15	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(69,798.00)	(21,676.30)	(69,349.46)	23,847.88	7,322.00	(51,077.17)	100,000.00

2023-24 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
a. Unearned Revenue				23,847.88	7,322.00		
b. Accounts Payable							
c. Accounts Receivable	69,798.00	21,676.30	69,349.46			51,077.17	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	130,905.64	57,965.65	15,000.00	33,098.83	100,000.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	69,798.00	40,241.00	113,588.15	37,739.84	0.00	72,652.15	100,000.00

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	TOTAL
	CHILD NUTRITION: LFS	ARP-HCY II	
FEDERAL PROGRAM NAME			
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5467	5634	
REVENUE OBJECT	8220	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over		9,971.00	585,629.26
2. a. Current Year Award	44,395.82		2,491,083.82
b. Transferability (ESSA)			0.00
c. Other Adjustments			(209,711.00)
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	44,395.82	0.00	2,281,372.82
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2d, & 3)	44,395.82	9,971.00	2,867,002.08
REVENUES			
5. Unearned Revenue Deferred from Prior Year			51,219.79
6. Cash Received in Current Year	35,516.66	4,483.00	2,256,621.83
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	35,516.66	4,483.00	2,307,841.62
EXPENDITURES			
9. Donor-Authorized Expenditures	44,395.82	3,312.21	2,276,902.69
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	44,395.82	3,312.21	2,276,902.69
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	(8,879.16)	1,170.79	30,938.93
		1,170.79	164,871.32

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	
b. Accounts Payable			0.00
c. Accounts Receivable	8,879.16		233,932.39
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,658.79	590,099.39
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	44,395.82	3,312.21	2,376,902.69

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	CA PERK IMP GRANT	CHILD DEV: CA STATE PREK PROGRAM CSPP	QRIS QUALITY STARS	MIDDLE SCHOOL GRANT	CTEIG	K-12 STRONG WORKFORCE #4	K-12 STRONG WORKFORCE #5
RESOURCE CODE	6053	6105	6127	6385	6387	6388	6388
REVENUE OBJECT	8590	8590	8699	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						CCTR 667	CCTR 597
AWARD							
1. Prior Year Carry over	366,086.00		113,849.41	52,085.23	284,353.00	626,997.00	323,419.33
2. a. Current Year Award		319,724.11	2,400.00		270,351.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	319,724.11	2,400.00	0.00	270,351.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	366,086.00	319,724.11	116,249.41	52,085.23	554,704.00	626,997.00	323,419.33
REVENUES							
5. Unearned Revenue Deferred from Prior Year	366,086.00				241,591.00		216,619.33
6. Cash Received in Current Year		319,724.11	2,400.00	52,085.23	270,351.00	438,023.68	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	366,086.00	319,724.11	2,400.00	52,085.23	511,942.00	438,023.68	216,619.33
EXPENDITURES							
9. Donor-Authorized Expenditures	19,219.64	319,724.11	192.82	52,085.23	554,704.00	594,514.27	58,507.86
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	19,219.64	319,724.11	192.82	52,085.23	554,704.00	594,514.27	58,507.86
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)	346,866.36	0.00	2,207.18	0.00	(42,762.00)	(156,490.59)	158,111.47
a. Unearned Revenue	346,866.36		2,207.18				158,111.47
b. Accounts Payable							
c. Accounts Receivable					42,762.00	156,490.59	

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	346,866.36	0.00	116,056.59	0.00	0.00	32,482.73	264,911.47
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	19,219.64	319,724.11	192.82	52,085.23	554,704.00	594,514.27	58,507.86

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	
STATE PROGRAM NAME	K-12 STRONG WORKFORCE #5	SPECIALIZED SECONDARY PROGRAM IMP	SPECIALIZED SECONDARY PROGRAM SUPP	TOTAL
RESOURCE CODE	6388	7370	7370	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CCTR 598	CCTR 595	CCTR 596	
AWARD				
1. Prior Year Carry over	185,554.00		21,071.00	1,973,414.97
2. a. Current Year Award		100,000.00		692,475.11
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	100,000.00	0.00	692,475.11
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	185,554.00	100,000.00	21,071.00	2,665,890.08
REVENUES				
5. Unearned Revenue Deferred from Prior Year	185,554.00			1,009,850.33
6. Cash Received in Current Year		75,000.00	18,964.00	1,176,548.02
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	185,554.00	75,000.00	18,964.00	2,186,398.35
EXPENDITURES				
9. Donor-Authorized Expenditures	142,792.00	70,466.12	784.84	1,812,990.89
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	142,792.00	70,466.12	784.84	1,812,990.89
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)	42,762.00	4,533.88	18,179.16	373,407.46
a. Unearned Revenue	42,762.00	4,533.88	18,179.16	572,660.05
b. Accounts Payable				0.00
c. Accounts Receivable				199,252.59

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	
14. Unused Grant Award Calculation (line 4 minus line 9)	42,762.00	29,533.88	20,286.16	852,899.19
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	142,792.00	70,466.12	784.84	1,812,990.89

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	
LOCAL PROGRAM NAME	K-16 COLLABORATIVE	CSPP-COST OF CARE PLUS	CSPP-SB140 CENTER PAYMENTS	CSPP-AB110 TEMP RATE INCREASE	TOTAL
RESOURCE CODE	7810	7810	7810	7810	
REVENUE OBJECT	8699	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CCTR 599	CCTR 591	CCTR 592	CCTR 593	
AWARD					
1. Prior Year Carry over	80,000.00	36,000.00	6,000.00	61,260.00	183,260.00
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	0.00	0.00	0.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	80,000.00	36,000.00	6,000.00	61,260.00	183,260.00
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	80,000.00	36,000.00	6,000.00	61,260.00	183,260.00
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	80,000.00	36,000.00	6,000.00	61,260.00	183,260.00
EXPENDITURES					
9. Donor-Authorized Expenditures					0.00
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	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)	80,000.00	36,000.00	6,000.00	61,260.00	183,260.00
a. Unearned Revenue	80,000.00	360,000.00	6,000.00	61,260.00	507,260.00
b. Accounts Payable					0.00
c. Accounts Receivable					0.00

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	
14. Unused Grant Award Calculation (line 4 minus line 9)	80,000.00	36,000.00	6,000.00	61,260.00	183,260.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	(324,000.00)	0.00	0.00	(324,000.00)

2023-24 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	
FEDERAL PROGRAM NAME	CHILD DEVELOPMENT: CRRSA	ARPA CA PS	ARP CA PS	CHILD NUTRITION	SUPPLY CHAIN	TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	5058	5059	5066	5310	5466	
REVENUE OBJECT	8290	8290	8290	8220/8520	8290	
LOCAL DESCRIPTION (if any)				FUND 13	FUND 13	
AWARD						
1. Prior Year Restricted						
Ending Balance	4,325.17	9,000.00	65,422.79	1,540,748.87	181,212.31	1,800,709.14
2. a. Current Year Award				3,945,449.99	162,126.20	4,107,576.19
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	3,945,449.99	162,126.20	4,107,576.19
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,325.17	9,000.00	65,422.79	5,486,198.86	343,338.51	5,908,285.33
REVENUES						
5. Cash Received in Current Year					181,212.31	181,212.31
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	3,945,449.99	(19,086.11)	3,926,363.88
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	3,945,449.99	(19,086.11)	3,926,363.88
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	3,945,449.99	162,126.20	4,107,576.19
EXPENDITURES						
10. Donor-Authorized Expenditures	4,325.17	9,000.00	65,422.79	3,010,575.93	181,212.31	3,270,536.20
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures						

2023-24 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	
(line 10 plus line 11)	4,325.17	9,000.00	65,422.79	3,010,575.93	181,212.31	3,270,536.20
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	0.00	0.00	0.00	2,475,622.93	162,126.20	2,637,749.13

2023-24 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	EDUCATOR EFFECTIVENESS GRANT	LOTTERY INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION APPORTIONMENT	STATE MENTAL HEALTH	SPED EARLY INTERVENTION PRESCHOOL	ART & MUSIC BLOCK GRANT
RESOURCE CODE	2600	6266	6300	6500	6546	6547	6762
REVENUE OBJECT	8590	8590	8560	8699	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	1,716,343.12	830,045.23	790,006.96	32,957.61		80,451.62	1,620,159.11
2. a. Current Year Award	1,545,185.00		661,881.69	4,949,786.00	459,778.00	260,425.00	1,729,486.00
b. Other Adjustments				13,104,119.09			
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,545,185.00	0.00	661,881.69	18,053,905.09	459,778.00	260,425.00	1,729,486.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,261,528.12	830,045.23	1,451,888.65	18,086,862.70	459,778.00	340,876.62	3,349,645.11
REVENUES							
5. Cash Received in Current Year	1,545,185.00		661,881.69	18,357,219.74	459,778.00	260,425.00	1,729,486.00
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	(303,314.65)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	(303,314.65)	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,545,185.00	0.00	661,881.69	18,053,905.09	459,778.00	260,425.00	1,729,486.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,315,438.39	513,588.24	830,465.63	17,341,689.35	442,239.00	168,441.03	1,678,789.26
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,315,438.39	513,588.24	830,465.63	17,341,689.35	442,239.00	168,441.03	1,678,789.26

2023-24 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
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	946,089.73	316,456.99	621,423.02	745,173.35	17,539.00	172,435.59	1,670,855.85

2023-24 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	PROP 28	KITCHEN INFRASTRUCTURE	CLASSIFIED EMPLOYEE PD BLOCK GRANT	SB117 COVID	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	LEARNING RECOVERY GRANT
RESOURCE CODE	6770	7032	7311	7388	7412	7413	7435
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance		323,839.00	9,197.50	9,637.54	159,080.00	1,627.25	3,726,559.36
2. a. Current Year Award	746,315.00						
b. Other Adjustments							(607,956.00)
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	746,315.00	0.00	0.00	0.00	0.00	0.00	(607,956.00)
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	746,315.00	323,839.00	9,197.50	9,637.54	159,080.00	1,627.25	3,118,603.36
REVENUES							
5. Cash Received in Current Year	746,315.00	323,839.00					(607,956.00)
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	(323,839.00)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	(323,839.00)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	746,315.00	0.00	0.00	0.00	0.00	0.00	(607,956.00)
EXPENDITURES							
10. Donor-Authorized Expenditures	56,779.08	6,903.11	7,181.20	7,603.20	56,563.65	1,627.25	1,292,844.98
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	56,779.08	6,903.11	7,181.20	7,603.20	56,563.65	1,627.25	1,292,844.98
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	689,535.92	316,935.89	2,016.30	2,034.34	102,516.35	0.00	1,825,758.38

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	
STATE PROGRAM NAME	K-12 STRONG WORKFORCE #3	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance	19,999.40	9,319,903.70
2. a. Current Year Award		10,352,856.69
b. Other Adjustments	(9,999.70)	12,486,163.39
c. Adj Curr Yr Award (sum lines 2a & 2b)	(9,999.70)	22,839,020.08
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	9,999.70	32,158,923.78
REVENUES		
5. Cash Received in Current Year	(9,999.70)	23,466,173.73
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	(627,153.65)
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(627,153.65)
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	(9,999.70)	22,839,020.08
EXPENDITURES		
10. Donor-Authorized Expenditures	9,999.70	24,730,153.07
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	9,999.70	24,730,153.07

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	7,428,770.71

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	
LOCAL PROGRAM NAME	STATE LOTTERY	EPA	SCHOOL FOOD BEST PRACTICES	SUMS MTSS	SUMS MTSS	LEA BOP	TOTAL
RESOURCE CODE	1100	1400	7033	7810	7810	9010	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)				CCTR 696 SITES 007,012,014	CCTR 697 SITES 004,011	CCTR 669	
AWARD							
1. Prior Year Restricted							
Ending Balance	979,551.17			201,407.88		148,721.64	1,329,680.69
2. a. Current Year Award	1,273,132.66	1,149,228.00	122,197.05		115,000.00	239,549.05	2,899,106.76
b. Other Adjustments		312,277.00		(75,000.00)			237,277.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,273,132.66	1,461,505.00	122,197.05	(75,000.00)	115,000.00	239,549.05	3,136,383.76
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,252,683.83	1,461,505.00	122,197.05	126,407.88	115,000.00	388,270.69	4,466,064.45
REVENUES							
5. Cash Received in Current Year	1,273,132.66	1,168,314.00	122,197.05	(17,500.00)	57,500.00	239,549.05	2,843,192.76
6. Amounts Included in Line 5 for Prior Year Adjustments		321,277.00					321,277.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(28,086.00)	0.00	(57,500.00)	57,500.00	0.00	(28,086.00)
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(28,086.00)	0.00	(57,500.00)	57,500.00	0.00	(28,086.00)
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	1,273,132.66	1,140,228.00	122,197.05	(75,000.00)	115,000.00	239,549.05	2,815,106.76
EXPENDITURES							
10. Donor-Authorized Expenditures	877,834.62	1,461,505.00		45,644.92		143,231.88	2,528,216.42
11. Non Donor-Authorized Expenditures							0.00

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	
12. Total Expenditures (line 10 plus line 11)	877,834.62	1,461,505.00	0.00	45,644.92	0.00	143,231.88	2,528,216.42
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,374,849.21	0.00	122,197.05	80,762.96	115,000.00	245,038.81	1,937,848.03

Unaudited Actuals
2023-24 Unaudited 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	37,289,277.93	301	0.00	303	37,289,277.93	305	303,980.25		307	36,985,297.68	309
2000 - Classified Salaries	12,614,467.14	311	2,667.99	313	12,611,799.15	315	455,945.94		317	12,155,853.21	319
3000 - Employee Benefits	20,384,352.99	321	235,062.66	323	20,149,290.33	325	307,386.41		327	19,841,903.92	329
4000 - Books, Supplies Equip Replace. (6500)	4,168,898.09	331	5,124.50	333	4,163,773.59	335	981,707.48		337	3,182,066.11	339
5000 - Services . . . & 7300 - Indirect Costs	18,146,157.64	341	11,622.63	343	18,134,535.01	345	4,709,339.84		347	13,425,195.17	349
TOTAL					92,348,676.01	365			TOTAL	85,590,316.09	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	30,031,313.33	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,719,838.13	380
3. STRS.	3101 & 3102	8,785,795.51	382
4. PERS.	3201 & 3202	961,609.51	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	739,452.75	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,266,696.96	385
7. Unemployment Insurance.	3501 & 3502	14,287.59	390
8. Workers' Compensation Insurance.	3601 & 3602	282,525.63	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		47,801,519.41	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).		6,434.76	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		47,795,084.65	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.84%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.84%
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)	85,590,316.09
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Unaudited Actuals
2023-24 Unaudited 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	15,448,890.00	32,269,974.00	47,718,864.00		3,035,000.00	44,683,864.00	697,646.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,080,000.00		7,080,000.00		1,640,000.00	5,440,000.00	
Leases Payable	542,507.00		542,507.00		237,144.00	305,363.00	305,363.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,102,241.00	(88,876.00)	4,013,365.00		111,467.00	3,901,898.00	285,000.00
Net Pension Liability	38,645,747.00	25,797,954.00	64,443,701.00			64,443,701.00	
Total/Net OPEB Liability	8,108,671.00	2,652,298.00	10,760,969.00			10,760,969.00	
Compensated Absences Payable	351,467.73	225,884.27	577,352.00		144,489.94	432,862.06	432,862.06
Subscription Liability		348,480.00	348,480.00		211,863.00	136,617.00	136,617.00
Governmental activities long-term liabilities	74,279,523.73	61,205,714.27	135,485,238.00	0.00	5,379,963.94	130,105,274.06	1,857,488.06
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	102,573,197.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,232,506.87
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,278,797.64
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,611,139.11
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>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>9,889,936.75</p>
<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>	<p>0.00</p>
<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>				<p>90,450,753.64</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>5,753.35</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>15,721.41</p>

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.)	82,248,757.91	14,797.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	82,248,757.91	14,797.87
B. Required effort (Line A.2 times 90%)	74,023,882.12	13,318.08
C. Current year expenditures (Line I.E and Line II.B)	90,450,753.64	15,721.41
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 2025-26 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>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	55,458,475.89		55,458,475.89			60,880,586.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,465.38		5,465.38			5,744.61
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	5,744.61		5,744.61	5,776.85		5,776.85
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)			5,744.61			5,776.85
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	116,622.28		116,622.28	116,621.00		116,621.00
2. Timber Yield Tax (Object 8022)	.05		.05	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	28,509,011.58		28,509,011.58	30,034,127.00		30,034,127.00
5. Unsecured Roll Taxes (Object 8042)	857,371.77		857,371.77	909,319.00		909,319.00
6. Prior Years' Taxes (Object 8043)	488,911.39		488,911.39	493,029.00		493,029.00
7. Supplemental Taxes (Object 8044)	831,898.10		831,898.10	900,475.00		900,475.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,317,215.00		2,317,215.00	2,064,597.00		2,064,597.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	20,245,380.30		20,245,380.30	18,202,012.00		18,202,012.00
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)	53,366,410.47	0.00	53,366,410.47	52,720,180.00	0.00	52,720,180.00
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)	53,366,410.47	0.00	53,366,410.47	52,720,180.00	0.00	52,720,180.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			807,960.55			855,021.98
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	3,313,417.89		3,313,417.89	3,290,724.00		3,290,724.00
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)	3,313,417.89	0.00	4,121,378.44	3,290,724.00	0.00	4,145,745.98
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	18,600,765.00		18,600,765.00	19,748,945.00		19,748,945.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	19,086.00		19,086.00	6.00		6.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	18,619,851.00	0.00	18,619,851.00	19,748,951.00	0.00	19,748,951.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	95,409,636.07		95,409,636.07	94,026,072.23		94,026,072.23

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,318,316.33		1,318,316.33	1,369,028.00		1,369,028.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			55,458,475.89			60,880,586.75
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0511			1.0056
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			60,880,586.75			63,437,736.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			53,366,410.47			52,720,180.00
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)			689,353.20			693,222.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			11,635,554.72			14,863,302.97
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			11,635,554.72			14,863,302.97
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])			910,744.50			998,560.67
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			54,277,154.97			53,718,740.67
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)			10,724,810.22			13,864,742.30
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			54,277,154.97			
b. State Subventions (Line D8)			10,724,810.22			
c. Less: Excluded Appropriations (Line C23)			4,121,378.44			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			60,880,586.75			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						

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) 2,379,775.87
- 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) 67,673,622.02

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) 3.52%

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) 3,910,808.42
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 210,809.85

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	108,979.75
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)	285,508.27
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)	4,516,106.29
9. Carry-Forward Adjustment (Part IV, Line F)	401,724.46
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,917,830.74
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	54,019,460.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,141,732.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,658,544.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	884,664.15
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	45,162.54
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	880,647.39
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)	131,864.93
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)	7,825,522.01
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)	1,436,687.58
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)	2,704,955.62
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,659,589.10
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)	86,388,831.58
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)	5.23%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.69%

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)	4,516,106.29
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(209,606.64)
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 (4.52%) times Part III, Line B19); zero if negative	401,724.46
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.52%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.52%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	401,724.46
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)	401,724.46

Approved indirect cost rate: 4.52%
Highest rate used in any program: 4.52%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	250,398.27	11,318.00	4.52%
01	3010	412,776.22	18,650.00	4.52%
01	3182	55,290.30	2,450.00	4.43%
01	3550	39,315.00	926.00	2.36%
01	4035	108,688.15	4,900.00	4.51%
01	4127	36,109.84	1,630.00	4.51%
01	4203	69,512.15	3,140.00	4.52%
01	5634	3,172.21	140.00	4.41%
01	6053	5,702.93	257.00	4.51%
01	6266	493,588.24	20,000.00	4.05%
01	7412	54,163.65	2,400.00	4.43%
12	6105	311,437.11	8,287.00	2.66%

Unaudited Actuals
2023-24 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	979,551.17		790,006.96	1,769,558.13
2. State Lottery Revenue	8560	1,273,132.66		661,881.69	1,935,014.35
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)		2,252,683.83	0.00	1,451,888.65	3,704,572.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	298,723.50		0.00	298,723.50
2. Classified Salaries	2000-2999	72,915.41		0.00	72,915.41
3. Employee Benefits	3000-3999	155,707.50		0.00	155,707.50
4. Books and Supplies	4000-4999	48,852.46		825,079.46	873,931.92
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	272,805.07			272,805.07
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			5,386.17	5,386.17
6. Capital Outlay	6000-6999	28,830.68		0.00	28,830.68
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)		877,834.62	0.00	830,465.63	1,708,300.25
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,374,849.21	0.00	621,423.02	1,996,272.23
D. COMMENTS:					
These are digital licenses for English Department through Houghton Mifflin Company for textbook support, allowing 6 years of access for our students and teachers.					

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	3,075.90	0.00	3,075.90	172.52		3,248.42
1110	Regular Education, K-12	52,940,673.67	8,490,174.83	61,430,848.50	3,445,579.86		64,876,428.36
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	370,011.65	473,962.57	843,974.22	47,337.46		891,311.68
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,278,726.22	26,397.19	1,305,123.41	73,202.75		1,378,326.16
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	19,751,795.63	4,209,810.95	23,961,606.58	1,343,976.70		25,305,583.28
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					6,903.11	6,903.11
----	Enterprise					58,422.25	58,422.25
----	Facilities Acquisition & Construction					864,021.26	864,021.26
----	Other Outgo					8,864,398.69	8,864,398.69
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	332,841.04		332,841.04
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(8,287.00)		(8,287.00)
----	Total General Fund and Charter Schools Funds Expenditures	74,344,283.07	13,200,345.54	87,544,628.61	5,234,823.33	9,793,745.31	102,573,197.25

Unaudited Actuals
2023-24
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	3,075.90	0.00	0.00			0.00	0.00	3,075.90
1110	Regular Education, K-12	44,676,993.39	145,575.67	1,389,625.37	292,754.08	2,658,039.57	2,893,021.44	884,664.15			0.00	0.00	52,940,673.67
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	0.00	0.00	0.00	224,281.40	145,730.25	0.00	0.00			0.00	0.00	370,011.65
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	939,529.51	0.00	0.00	0.00	339,196.71	0.00	0.00			0.00	0.00	1,278,726.22
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	12,304,908.42	521,098.67	0.00	38,285.54	5,460,846.93	1,426,656.07	0.00			0.00	0.00	19,751,795.63
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		57,921,431.32	666,674.34	1,389,625.37	555,321.02	8,606,889.36	4,319,677.51	884,664.15	0.00	0.00	0.00	0.00	74,344,283.07

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2023-24
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	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,548,375.84	6,941,798.99	0.00	8,490,174.83
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	295,313.33	178,649.24	0.00	473,962.57
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	26,397.19	0.00	0.00	26,397.19
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	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)	3,099,633.54	1,110,177.41	0.00	4,209,810.95
6000	ROC/P	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		4,969,719.90	8,230,625.64	0.00	13,200,345.54

Unaudited Actuals
2023-24
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)	880,647.39
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	108,979.75
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,042,673.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	210,809.85
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,243,110.34
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	74,344,283.07
2	Total Allocated Costs (from Form PCR, Column 2, Total)	13,200,345.54
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	87,544,628.61
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)	2,704,955.62
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,229,229.09
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,934,184.71
D.	Total Direct Charged and Allocated Costs (B3 + C5)	93,478,813.32
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.61%

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)	6,903.11				6,903.11
Enterprise (Objects 1000-5999, 6400-6920)		58,422.25			58,422.25
Facilities Acquisition & Construction (Objects 1000-6700)			864,021.26		864,021.26
Other Outgo (Objects 1000 - 7999)				8,864,398.69	8,864,398.69
Total Other Costs	6,903.11	58,422.25	864,021.26	8,864,398.69	9,793,745.31

Unaudited Actuals
2023-24
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)	0.00	679,258.85	3,893,183.37	397,277.68	8,230,625.64	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						
1110	Regular Education, K-12	12.68	2.00	23.10	272.00		
3100	Alternative Schools						
3200	Continuation Schools		1.00	1.00	7.00		
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Career Technical Education			2.00			
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)		10.80	4.00	43.50		
6000	ROC/P						
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)						
--	Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors		0.00	12.68	13.80	30.10	322.50	0.00

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: Northeast Orange (BI)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Placentia-Yorba Linda Unified (BI00)			0.0%
Brea-Olinda Unified (BI02)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA:	30-66449-0000000 Brea-Olinda Unified	
Selected SELPA:	BI	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
BI	Northeast Orange	(from Form SEA)

Unaudited Actuals
2023-24 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	49,303.16	0.00	0.00	(8,287.00)				
Other Sources/Uses Detail					0.00	8,611,139.11		
Fund Reconciliation							10,745.17	317,135.65
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	18,259.17	0.00	8,287.00	0.00				
Other Sources/Uses Detail					300,206.75	0.00		
Fund Reconciliation							301,473.57	9,301.17
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(67,562.33)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,444.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							15,662.08	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
2023-24 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					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,946.36	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					8,308,986.00	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	430,336.80		
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					430,336.80	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2023-24 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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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

Unaudited Actuals
2023-24 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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	67,562.33	(67,562.33)	8,287.00	(8,287.00)	9,041,475.91	9,041,475.91	327,880.82	327,880.82

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

Unaudited Actuals

Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Brea-Olinda Unified

Orange 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6127-0-0000-0000-9740	6127	9740	\$43.31

Explanation: Unearned revenue account was not zero on budget side, will fix this for 1st interim reporting.

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

FUND	RESOURCE	NEG. EFB
01	6266	(\$38,042.24)
Explanation: Under estimated expenses in 23-24, so our actual ending fund balance is lower then projected for budget, this will be updated on our 1st interim reporting.		
01	7311	(\$1,142.70)
Explanation: Under estimated expenses in 23-24, so our actual ending fund balance is lower then projected for budget, this will be updated on our 1st interim reporting.		
Total of negative resource balances for Fund 01		(\$39,184.94)

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**
- INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**
- INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**
- INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**
- LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**
- 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). **Passed**
- OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**
- | FUND | RESOURCE | OBJECT | VALUE |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|---------------|
| 01 | 6266 | 9790 | (\$38,042.24) |
| Explanation: Under estimated expenses in 23-24, so our actual ending fund balance is lower then projected for budget, this will be updated on our 1st interim reporting. | | | |
| 01 | 7311 | 9790 | (\$1,142.70) |
| Explanation: Under estimated expenses in 23-24, so our actual ending fund balance is lower then projected for budget, this will be updated on our 1st interim reporting. | | | |
- 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. **Passed**
- REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**
- RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**
- 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**

EXPORT VALIDATION CHECKS

- ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

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

Brea-Olinda Unified

Orange 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. **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). **Passed**

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

Exception

FUND	RESOURCE	NEG. EFB
12	0000	(\$2,388.38)

Explanation: Fund 12 is balanced, the negative (\$2,388.38) is from the booking of GASB 31 Fair Market Value booking. This has been reversed in the 24-25 fiscal year.

Total of negative resource balances for Fund 12 (\$2,388.38)

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) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
14	0000	8100	(\$15,662.08)

Explanation: Fund 14 was closed in 22-23 fiscal year, however, we carried over a due to due from to zero out the fund. This is the reversal of the due to due from set up in the 22-23 school year. This will not carry over to the 24-25 school year.

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

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

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).

Passed

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.

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7435	8590	(\$607,956.00)
Explanation: Learning Recovery Grant 17% reduction in award realized in this fiscal year.			
01	7810	8677	(\$75,000.00)
Explanation: Full revenue was recognized in 21-22 with an accrual setup, in 22-23, revenue was booked incorrectly doubling the revenue. This is the correction to the overstated revenue for resource 7810.			
12	0000	9790	(\$2,388.38)
Explanation: Fund 12 is balanced, the negative (\$2,388.38) is from the booking of GASB 31 Fair Market Value booking. This has been reversed in the 24-25 fiscal year.			
14	0000	5800	(\$15,662.08)
Explanation: Fund 14 was closed in 22-23 fiscal year, however, we carried over a due to due from to zero out the fund. This is the reversal of the due to due from set up in the 22-23 school year. This will not carry over to the 24-25 school year.			

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.

Passed

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

Exception

FUND	RESOURCE	VALUE
01	7435	(\$607,956.00)
Explanation: Learning Recovery Grant 17% reduction in award realized in this fiscal year.		
01	7810	(\$17,500.00)
Explanation: Full revenue was recognized in 21-22 with an accrual setup, in 22-23, revenue was booked incorrectly doubling the revenue. This is the correction to the overstated revenue for resource 7810.		

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

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.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>
DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
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.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
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.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
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) should not exceed the LEA's approved indirect cost rate.	<u>Passed</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. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

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) - All versions are current. **Passed**