



ALVORD

UNIFIED SCHOOL DISTRICT

Every Student. By Name.

2023-2024

Unaudited Actuals

Presented by:

Alisha Fogerty

Assistant Superintendent

Business Services

September 19, 2024





2023-2024 Unaudited Actuals

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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 19, 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:

Julie Leonor

Name
Coordinator, District Fiscal Services

Title
951-826-6429

Telephone
jleonor@rcoe.us

E-mail Address

For School District:

Alisha Fogerty

Name
Assistant Superintendent, Business Services Division

Title
(951) 509-5095

Telephone
alisha.fogerty@alvordschools.org

E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2023-24 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.50%
	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	\$127,537,308.78
	Appropriations Subject to Limit	\$127,537,308.78
	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	5.78%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	



2023-2024 Unaudited Actuals

General Fund Form 01

The General Fund is the largest and primary fund where the district records educational and educational support activities.

Revenues supporting the educational programs come from four sources: Local Control Funding Formula (LCFF), Federal Restricted Programs/Grants, State Programs/Grants, and Local revenues, including revenue received to support our Special Education Program.

Expenditures are presented in two ways:

Educational & Support Activities (function)
Revenue & Expense categories (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	257,488,592.98	0.00	257,488,592.98	250,792,389.00	0.00	250,792,389.00	-2.6%
2) Federal Revenue		8100-8299	0.00	19,884,674.34	19,884,674.34	0.00	10,810,767.00	10,810,767.00	-45.6%
3) Other State Revenue		8300-8599	5,839,103.50	45,435,317.05	51,274,420.55	5,304,157.00	42,650,971.00	47,955,128.00	-6.5%
4) Other Local Revenue		8600-8799	9,059,977.62	14,407,974.21	23,467,951.83	3,048,134.00	8,925,732.00	11,973,866.00	-49.0%
5) TOTAL, REVENUES			272,387,674.10	79,727,965.60	352,115,639.70	259,144,680.00	62,387,470.00	321,532,150.00	-8.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	105,499,502.64	34,849,898.19	140,349,400.83	102,520,883.00	35,100,156.00	137,621,039.00	-1.9%
2) Classified Salaries		2000-2999	25,624,750.39	17,075,388.89	42,700,139.28	25,988,181.00	20,713,672.00	46,701,853.00	9.4%
3) Employee Benefits		3000-3999	55,385,889.18	35,556,556.87	90,942,446.05	56,656,739.00	38,680,390.00	95,337,129.00	4.8%
4) Books and Supplies		4000-4999	7,012,006.76	5,685,371.50	12,697,378.26	9,564,095.00	4,291,840.00	13,855,935.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	22,592,567.71	16,032,720.54	38,625,288.25	30,451,158.00	16,961,377.00	47,412,535.00	22.7%
6) Capital Outlay		6000-6999	57,301.34	10,518,745.76	10,576,047.10	43,100.00	551,466.00	594,566.00	-94.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,820,847.00	0.00	1,820,847.00	123,924.00	1,734,595.00	1,858,519.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,560,106.70)	3,099,944.73	(460,161.97)	(4,002,358.00)	3,439,052.00	(563,306.00)	22.4%
9) TOTAL, EXPENDITURES			214,432,758.32	122,818,626.48	337,251,384.80	221,345,722.00	121,472,548.00	342,818,270.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			57,954,915.78	(43,090,660.88)	14,864,254.90	37,798,958.00	(59,085,078.00)	(21,286,120.00)	-243.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,250,000.00	3,201,167.00	14,451,167.00	1,440,177.00	1,027,225.00	2,467,402.00	-82.9%
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	(38,056,645.00)	38,056,645.00	0.00	(48,718,355.00)	48,718,355.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,306,645.00)	34,855,478.00	(14,451,167.00)	(50,158,532.00)	47,691,130.00	(2,467,402.00)	-82.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			8,648,270.78	(8,235,182.88)	413,087.90	(12,359,574.00)	(11,393,948.00)	(23,753,522.00)	-5,850.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,855,832.54	58,087,440.85	106,943,273.39	56,394,963.32	53,429,543.97	109,824,507.29	2.7%
b) Audit Adjustments		9793	(1,109,140.00)	3,577,286.00	2,468,146.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			47,746,692.54	61,664,726.85	109,411,419.39	56,394,963.32	53,429,543.97	109,824,507.29	0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,746,692.54	61,664,726.85	109,411,419.39	56,394,963.32	53,429,543.97	109,824,507.29	0.4%
2) Ending Balance, June 30 (E + F1e)			56,394,963.32	53,429,543.97	109,824,507.29	44,035,389.32	42,035,595.97	86,070,985.29	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,779.00	10,479.78	12,258.78	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	53,419,064.19	53,419,064.19	0.00	42,092,680.33	42,092,680.33	-21.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	18,223,874.74	0.00	18,223,874.74	18,223,875.00	0.00	18,223,875.00	0.0%
d) Assigned									
Other Assignments		9780	27,573,232.58	0.00	27,573,232.58	15,407,943.32	0.00	15,407,943.32	-44.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,551,077.00	0.00	10,551,077.00	10,358,571.00	0.00	10,358,571.00	-1.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(57,084.36)	(57,084.36)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	77,169,297.69	52,466,148.77	129,635,446.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,433,768.04)	0.00	(1,433,768.04)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	45,000.00	0.00	45,000.00				
d) with Fiscal Agent/Trustee		9135	23,766.45	0.00	23,766.45				
e) Collections Awaiting Deposit		9140	63,275.24	731,213.89	794,489.13				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,407,175.59	9,149,490.35	11,556,665.94				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,266,279.83	0.00	2,266,279.83				
6) Stores		9320	0.00	0.00	0.00				

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)	
7) Prepaid Expenditures		9330	1,779.00	10,479.78	12,258.78				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			80,542,805.76	62,357,332.79	142,900,138.55				
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	12,890,989.56	5,699,321.29	18,590,310.85				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	11,256,852.88	2,212,359.84	13,469,212.72				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,016,107.69	1,016,107.69				
6) TOTAL, LIABILITIES			24,147,842.44	8,927,788.82	33,075,631.26				
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)			56,394,963.32	53,429,543.97	109,824,507.29				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	184,880,660.00	0.00	184,880,660.00	169,846,831.00	0.00	169,846,831.00	-8.1%
Education Protection Account State Aid - Current Year		8012	25,830,158.00	0.00	25,830,158.00	50,964,357.00	0.00	50,964,357.00	97.3%
State Aid - Prior Years		8019	(16,203.00)	0.00	(16,203.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	197,562.99	0.00	197,562.99	197,563.00	0.00	197,563.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,655,387.11	0.00	25,655,387.11	24,382,348.00	0.00	24,382,348.00	-5.0%
Unsecured Roll Taxes		8042	1,256,742.14	0.00	1,256,742.14	1,256,742.00	0.00	1,256,742.00	0.0%
Prior Years' Taxes		8043	1,812,511.59	0.00	1,812,511.59	1,812,512.00	0.00	1,812,512.00	0.0%
Supplemental Taxes		8044	2,177,625.48	0.00	2,177,625.48	1,870,779.00	0.00	1,870,779.00	-14.1%
Education Revenue Augmentation Fund (ERAF)		8045	(2,484,248.21)	0.00	(2,484,248.21)	(2,943,728.00)	0.00	(2,943,728.00)	18.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,234,244.88	0.00	18,234,244.88	3,458,823.00	0.00	3,458,823.00	-81.0%
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			257,544,440.98	0.00	257,544,440.98	250,846,227.00	0.00	250,846,227.00	-2.6%
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	(55,848.00)	0.00	(55,848.00)	(53,838.00)	0.00	(53,838.00)	-3.6%
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			257,488,592.98	0.00	257,488,592.98	250,792,389.00	0.00	250,792,389.00	-2.6%
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	3,564,866.00	3,564,866.00	0.00	3,605,886.00	3,605,886.00	1.2%
Special Education Discretionary Grants		8182	0.00	375,420.29	375,420.29	0.00	57,101.00	57,101.00	-84.8%
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		5,862,606.39	5,862,606.39		5,325,123.00	5,325,123.00	-9.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		504,646.49	504,646.49		586,866.00	586,866.00	16.3%
Title III, Immigrant Student Program	4201	8290		2,090.22	2,090.22		0.00	0.00	-100.0%

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 III, English Learner Program	4203	8290		575,634.87	575,634.87		729,863.00	729,863.00	26.8%
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		723,692.65	723,692.65		335,165.00	335,165.00	-53.7%
Career and Technical Education	3500-3599	8290		173,458.65	173,458.65		170,763.00	170,763.00	-1.6%
All Other Federal Revenue	All Other	8290	0.00	8,102,258.78	8,102,258.78	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	19,884,674.34	19,884,674.34	0.00	10,810,767.00	10,810,767.00	-45.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	766,478.00	0.00	766,478.00	767,055.00	0.00	767,055.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	3,519,301.00	1,832,268.00	5,351,569.00	2,794,477.00	1,136,736.00	3,931,213.00	-26.5%
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		3,647,200.17	3,647,200.17		3,647,200.00	3,647,200.00	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		3,000.00	3,000.00		0.00	0.00	-100.0%
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		1,359,882.11	1,359,882.11		1,003,568.00	1,003,568.00	-26.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,553,324.50	38,592,966.77	40,146,291.27	1,742,625.00	36,863,467.00	38,606,092.00	-3.8%
TOTAL, OTHER STATE REVENUE			5,839,103.50	45,435,317.05	51,274,420.55	5,304,157.00	42,650,971.00	47,955,128.00	-6.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	265.10	0.00	265.10	0.00	0.00	0.00	-100.0%
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	65,341.17	0.00	65,341.17	30,000.00	0.00	30,000.00	-54.1%
Interest		8660	4,935,465.35	0.00	4,935,465.35	2,500,000.00	0.00	2,500,000.00	-49.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,156,366.08	0.00	1,156,366.08	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

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	2,902,539.92	5,527,009.39	8,429,549.31	518,134.00	1,296,625.00	1,814,759.00	-78.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,880,964.82	8,880,964.82		7,629,107.00	7,629,107.00	-14.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,059,977.62	14,407,974.21	23,467,951.83	3,048,134.00	8,925,732.00	11,973,866.00	-49.0%
TOTAL, REVENUES			272,387,674.10	79,727,965.60	352,115,639.70	259,144,680.00	62,387,470.00	321,532,150.00	-8.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	88,278,094.43	22,888,973.21	111,167,067.64	86,497,137.00	22,943,488.00	109,440,625.00	-1.6%
Certificated Pupil Support Salaries		1200	5,688,115.24	4,355,965.27	10,044,080.51	4,831,187.00	4,441,954.00	9,273,141.00	-7.7%
Certificated Supervisors' and Administrators' Salaries		1300	10,575,823.11	3,238,189.42	13,814,012.53	10,039,407.00	2,887,632.00	12,927,039.00	-6.4%
Other Certificated Salaries		1900	957,469.86	4,366,770.29	5,324,240.15	1,153,152.00	4,827,082.00	5,980,234.00	12.3%
TOTAL, CERTIFICATED SALARIES			105,499,502.64	34,849,898.19	140,349,400.83	102,520,883.00	35,100,156.00	137,621,039.00	-1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,705,330.23	8,605,217.20	11,310,547.43	2,200,997.00	10,858,826.00	13,059,823.00	15.5%
Classified Support Salaries		2200	7,740,283.94	4,791,680.74	12,531,964.68	7,839,192.00	5,147,088.00	12,986,280.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	2,169,714.30	1,785,436.83	3,955,151.13	2,522,004.00	2,425,011.00	4,947,015.00	25.1%
Clerical, Technical and Office Salaries		2400	9,163,640.88	1,023,763.33	10,187,404.21	9,500,635.00	1,049,626.00	10,550,261.00	3.6%
Other Classified Salaries		2900	3,845,781.04	869,290.79	4,715,071.83	3,925,353.00	1,233,121.00	5,158,474.00	9.4%
TOTAL, CLASSIFIED SALARIES			25,624,750.39	17,075,388.89	42,700,139.28	25,988,181.00	20,713,672.00	46,701,853.00	9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,746,236.91	18,473,678.91	38,219,915.82	19,406,391.00	19,279,253.00	38,685,644.00	1.2%
PERS		3201-3202	6,595,080.43	4,433,337.45	11,028,417.88	7,067,833.00	5,804,634.00	12,872,467.00	16.7%
OASDI/Medicare/Alternative		3301-3302	3,560,376.87	1,896,654.85	5,457,031.72	3,516,557.00	2,169,703.00	5,686,260.00	4.2%
Health and Welfare Benefits		3401-3402	19,270,246.14	8,947,627.63	28,217,873.77	20,060,178.00	9,713,592.00	29,773,770.00	5.5%
Unemployment Insurance		3501-3502	140,203.02	25,834.13	166,037.15	64,302.00	27,892.00	92,194.00	-44.5%
Workers' Compensation		3601-3602	3,046,891.95	1,196,486.43	4,243,378.38	2,981,441.00	1,294,905.00	4,276,346.00	0.8%
OPEB, Allocated		3701-3702	1,538,865.47	578,337.47	2,117,202.94	899,596.00	390,411.00	1,290,007.00	-39.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,487,988.39	4,600.00	1,492,588.39	2,660,441.00	0.00	2,660,441.00	78.2%
TOTAL, EMPLOYEE BENEFITS			55,385,889.18	35,556,556.87	90,942,446.05	56,656,739.00	38,680,390.00	95,337,129.00	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,748,292.04	2,128,435.63	3,876,727.67	5,000,000.00	1,136,736.00	6,136,736.00	58.3%
Books and Other Reference Materials		4200	143,862.06	35,634.70	179,496.76	74,174.00	2,996.00	77,170.00	-57.0%
Materials and Supplies		4300	4,556,525.38	2,430,481.50	6,987,006.88	4,136,250.00	2,528,029.00	6,664,279.00	-4.6%
Noncapitalized Equipment		4400	563,327.28	1,090,819.67	1,654,146.95	353,671.00	624,079.00	977,750.00	-40.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,012,006.76	5,685,371.50	12,697,378.26	9,564,095.00	4,291,840.00	13,855,935.00	9.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,283,547.81	2,047,629.35	6,331,177.16	5,184,673.00	1,790,143.00	6,974,816.00	10.2%
Travel and Conferences		5200	251,895.81	544,607.76	796,503.57	320,247.00	248,332.00	568,579.00	-28.6%
Dues and Memberships		5300	49,719.08	51,475.00	101,194.08	50,680.00	4,500.00	55,180.00	-45.5%
Insurance		5400 - 5450	1,886,619.65	0.00	1,886,619.65	2,292,004.00	0.00	2,292,004.00	21.5%
Operations and Housekeeping Services		5500	3,913,379.26	0.00	3,913,379.26	4,431,466.00	0.00	4,431,466.00	13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	709,351.28	449,297.54	1,158,648.82	682,965.00	580,395.00	1,263,360.00	9.0%
Transfers of Direct Costs		5710	(1,247,900.45)	1,247,900.45	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,054.75	12,120.00	13,174.75	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	12,343,015.77	11,630,447.50	23,973,463.27	16,840,180.00	14,282,347.00	31,122,527.00	29.8%
Communications		5900	401,884.75	49,242.94	451,127.69	648,943.00	55,660.00	704,603.00	56.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,592,567.71	16,032,720.54	38,625,288.25	30,451,158.00	16,961,377.00	47,412,535.00	22.7%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	847,378.47	847,378.47	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	8,853,370.82	8,853,370.82	0.00	94,985.00	94,985.00	-98.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	57,301.34	817,996.47	875,297.81	43,100.00	456,481.00	499,581.00	-42.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			57,301.34	10,518,745.76	10,576,047.10	43,100.00	551,466.00	594,566.00	-94.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,820,847.00	0.00	1,820,847.00	123,924.00	1,734,595.00	1,858,519.00	2.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,820,847.00	0.00	1,820,847.00	123,924.00	1,734,595.00	1,858,519.00	2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,099,944.73)	3,099,944.73	0.00	(3,439,052.00)	3,439,052.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(460,161.97)	0.00	(460,161.97)	(563,306.00)	0.00	(563,306.00)	22.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,560,106.70)	3,099,944.73	(460,161.97)	(4,002,358.00)	3,439,052.00	(563,306.00)	22.4%
TOTAL, EXPENDITURES			214,432,758.32	122,818,626.48	337,251,384.80	221,345,722.00	121,472,548.00	342,818,270.00	1.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,250,000.00	3,201,167.00	14,451,167.00	1,440,177.00	1,027,225.00	2,467,402.00	-82.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,250,000.00	3,201,167.00	14,451,167.00	1,440,177.00	1,027,225.00	2,467,402.00	-82.9%
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%

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)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(38,056,645.00)	38,056,645.00	0.00	(48,718,355.00)	48,718,355.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(38,056,645.00)	38,056,645.00	0.00	(48,718,355.00)	48,718,355.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(49,306,645.00)	34,855,478.00	(14,451,167.00)	(50,158,532.00)	47,691,130.00	(2,467,402.00)	-82.9%

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	257,488,592.98	0.00	257,488,592.98	250,792,389.00	0.00	250,792,389.00	-2.6%
2) Federal Revenue		8100-8299	0.00	19,884,674.34	19,884,674.34	0.00	10,810,767.00	10,810,767.00	-45.6%
3) Other State Revenue		8300-8599	5,839,103.50	45,435,317.05	51,274,420.55	5,304,157.00	42,650,971.00	47,955,128.00	-6.5%
4) Other Local Revenue		8600-8799	9,059,977.62	14,407,974.21	23,467,951.83	3,048,134.00	8,925,732.00	11,973,866.00	-49.0%
5) TOTAL, REVENUES			272,387,674.10	79,727,965.60	352,115,639.70	259,144,680.00	62,387,470.00	321,532,150.00	-8.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	134,305,545.78	72,698,501.55	207,004,047.33	131,937,692.00	80,341,168.00	212,278,860.00	2.5%
2) Instruction - Related Services		2000-2999	26,314,766.12	11,377,649.46	37,692,415.58	26,645,416.00	9,623,531.00	36,268,947.00	-3.8%
3) Pupil Services		3000-3999	15,022,667.30	14,758,275.94	29,780,943.24	16,406,834.00	14,585,687.00	30,992,521.00	4.1%
4) Ancillary Services		4000-4999	3,470,069.11	320,542.92	3,790,612.03	3,796,413.00	323,833.00	4,120,046.00	8.7%
5) Community Services		5000-5999	1,300.00	0.00	1,300.00	1,530.00	0.00	1,530.00	17.7%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	14,475,814.88	3,470,326.12	17,946,141.00	20,670,969.00	3,708,562.00	24,379,531.00	35.8%
8) Plant Services		8000-8999	19,021,748.13	20,193,330.49	39,215,078.62	21,762,944.00	11,155,372.00	32,918,316.00	-16.1%
9) Other Outgo		9000-9999	1,820,847.00	0.00	1,820,847.00	123,924.00	1,734,595.00	1,858,519.00	2.1%
10) TOTAL, EXPENDITURES			214,432,758.32	122,818,626.48	337,251,384.80	221,345,722.00	121,472,548.00	342,818,270.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			57,954,915.78	(43,090,660.88)	14,864,254.90	37,798,958.00	(59,085,078.00)	(21,286,120.00)	-243.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,250,000.00	3,201,167.00	14,451,167.00	1,440,177.00	1,027,225.00	2,467,402.00	-82.9%
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	(38,056,645.00)	38,056,645.00	0.00	(48,718,355.00)	48,718,355.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,306,645.00)	34,855,478.00	(14,451,167.00)	(50,158,532.00)	47,691,130.00	(2,467,402.00)	-82.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,648,270.78	(8,235,182.88)	413,087.90	(12,359,574.00)	(11,393,948.00)	(23,753,522.00)	-5.850.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,855,832.54	58,087,440.85	106,943,273.39	56,394,963.32	53,429,543.97	109,824,507.29	2.7%
b) Audit Adjustments		9793	(1,109,140.00)	3,577,286.00	2,468,146.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			47,746,692.54	61,664,726.85	109,411,419.39	56,394,963.32	53,429,543.97	109,824,507.29	0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,746,692.54	61,664,726.85	109,411,419.39	56,394,963.32	53,429,543.97	109,824,507.29	0.4%
2) Ending Balance, June 30 (E + F1e)			56,394,963.32	53,429,543.97	109,824,507.29	44,035,389.32	42,035,595.97	86,070,985.29	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,779.00	10,479.78	12,258.78	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	53,419,064.19	53,419,064.19	0.00	42,092,680.33	42,092,680.33	-21.2%
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	18,223,874.74	0.00	18,223,874.74	18,223,875.00	0.00	18,223,875.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	27,573,232.58	0.00	27,573,232.58	15,407,943.32	0.00	15,407,943.32	-44.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,551,077.00	0.00	10,551,077.00	10,358,571.00	0.00	10,358,571.00	-1.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(57,084.36)	(57,084.36)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	18,657,197.00	18,665,382.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,120,557.16	1,120,557.16
6266	Educator Effectiveness, FY 2021-22	2,346,748.08	1,327,097.08
6300	Lottery: Instructional Materials	670,920.02	670,920.02
6500	Special Education	1,407,949.27	1,729,263.27
6546	Mental Health-Related Services	206,683.39	206,683.39
6547	Special Education Early Intervention Preschool Grant	869,550.08	657,447.08
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	805,572.00	805,572.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,594,728.15	2,923,561.15
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	751,869.78	751,869.78
7085	Learning Communities for School Success Program	1,376,783.60	955,385.66
7339	Dual Enrollment Opportunities	250,000.00	220,744.00
7388	SB 117 COVID-19 LEA Response Funds	38,512.05	0.00
7399	LCFF Equity Multiplier	513,674.00	513,674.00
7412	A-G Access/Success Grant	1,093,784.66	593,517.38
7413	A-G Learning Loss Mitigation Grant	343,508.35	225,677.35
7435	Learning Recovery Emergency Block Grant	14,283,208.28	5,221,769.28
7810	Other Restricted State	100,976.39	100,976.39
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	375,000.59	0.00
9010	Other Restricted Local	5,611,841.34	5,402,583.34
Total, Restricted Balance		53,419,064.19	42,092,680.33



2023-2024 Unaudited Actuals

Student Activity Special Revenue Fund Form 08

The Student Activity Special Revenue Fund, Fund 08, was established in June 2021 as a result of the GASB84 pronouncement requiring districts to take a more active role in reporting these student activities.

Financial activity of the district's student activity accounts, typically referred to as ASB and Student Fundraisers, will now be reported with each budget and financial reporting cycle.



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,248,160.08	0.00	-200.0%
5) TOTAL, REVENUES			2,248,160.08	0.00	-200.0%
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	2,170,637.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,170,637.44	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,522.64	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)			77,522.64	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	935,977.91	1,014,050.25	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			935,977.91	1,014,050.25	8.3%
d) Other Restatements		9795	549.70	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			936,527.61	1,014,050.25	8.3%
2) Ending Balance, June 30 (E + F1e)			1,014,050.25	1,014,050.25	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	1,014,050.25	1,014,050.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,014,050.25		
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			1,014,050.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			1,014,050.25		
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	1,343.79	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	2,246,816.29	0.00	-100.0%
TOTAL, REVENUES			2,248,160.08	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,170,637.44	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,170,637.44	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,170,637.44	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%



2023-2024 Unaudited Actuals

Adult Education Fund Form 11

Our Adult Education Fund accounts for all revenue and expenditures related to Alvord's Adult Education programs. The Alvord Community Adult School provides Adult Basic & Secondary Education, English as a Second Language & Citizenship programs, Career Technical Education programs, and Workforce Reentry programs.

The California Adult Education Program Grant is the primary source of revenue for Alvord's Adult Education Program.



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	15,463.50	65,750.00	325.2%
3) Other State Revenue		8300-8599	485,175.00	520,550.00	7.3%
4) Other Local Revenue		8600-8799	3,249.15	0.00	-100.0%
5) TOTAL, REVENUES			503,887.65	586,300.00	16.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	211,815.56	152,425.00	-28.0%
2) Classified Salaries		2000-2999	60,005.64	74,090.00	23.5%
3) Employee Benefits		3000-3999	77,414.68	78,496.00	1.4%
4) Books and Supplies		4000-4999	70,232.62	212,137.00	202.0%
5) Services and Other Operating Expenditures		5000-5999	156,385.29	45,040.00	-71.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,192.46	24,112.00	-11.3%
9) TOTAL, EXPENDITURES			603,046.25	586,300.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(99,158.60)	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)			(99,158.60)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,543.17	48,384.57	-67.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,543.17	48,384.57	-67.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,543.17	48,384.57	-67.2%
2) Ending Balance, June 30 (E + F1e)			48,384.57	48,384.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,287.61	49,287.61	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	(903.04)	(903.04)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	81,648.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(903.04)		
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	4,173.38		
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			84,919.09		
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	9,666.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,034.23		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,833.64		
6) TOTAL, LIABILITIES			36,534.52		
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)			48,384.57		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,463.50	65,750.00	325.2%
TOTAL, FEDERAL REVENUE			15,463.50	65,750.00	325.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	464,162.00	506,359.00	9.1%
All Other State Revenue	All Other	8590	21,013.00	14,191.00	-32.5%
TOTAL, OTHER STATE REVENUE			485,175.00	520,550.00	7.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,249.15	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,249.15	0.00	-100.0%
TOTAL, REVENUES			503,887.65	586,300.00	16.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	157,833.46	125,000.00	-20.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	26,551.05	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	27,431.05	27,425.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			211,815.56	152,425.00	-28.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	20,000.00	New
Classified Support Salaries		2200	0.00	9,631.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	41,588.78	27,000.00	-35.1%
Other Classified Salaries		2900	18,416.86	17,459.00	-5.2%
TOTAL, CLASSIFIED SALARIES			60,005.64	74,090.00	23.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	51,537.17	43,304.00	-16.0%
PERS		3201-3202	16.45	12,714.00	77,188.8%
OASDI/Medicare/Alternative		3301-3302	9,166.22	7,879.00	-14.0%
Health and Welfare Benefits		3401-3402	7,625.98	7,645.00	0.2%
Unemployment Insurance		3501-3502	135.57	115.00	-15.2%
Workers' Compensation		3601-3602	6,215.07	5,254.00	-15.5%
OPEB, Allocated		3701-3702	2,718.22	1,585.00	-41.7%
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			77,414.68	78,496.00	1.4%
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	70,232.62	212,137.00	202.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,232.62	212,137.00	202.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	44,898.76	12,654.00	-71.8%
Dues and Memberships		5300	0.00	565.00	New
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	3,019.70	2,569.00	-14.9%
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	108,466.83	29,252.00	-73.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,385.29	45,040.00	-71.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	27,192.46	24,112.00	-11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,192.46	24,112.00	-11.3%
TOTAL, EXPENDITURES			603,046.25	586,300.00	-2.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



2023-2024 Unaudited Actuals

Child Development Fund Form 12

Our Child Development Fund accounts for revenue and expenditures related to Alvord's Early Childhood Development programs.



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	303,559.39	55,137.00	-81.8%
4) Other Local Revenue		8600-8799	835,797.48	959,382.00	14.8%
5) TOTAL, REVENUES			1,139,356.87	1,014,519.00	-11.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,558.85	0.00	-100.0%
2) Classified Salaries		2000-2999	293,765.09	668,772.00	127.7%
3) Employee Benefits		3000-3999	193,362.39	438,291.00	126.7%
4) Books and Supplies		4000-4999	134,834.09	40,643.00	-69.9%
5) Services and Other Operating Expenditures		5000-5999	257,700.42	0.00	-100.0%
6) Capital Outlay		6000-6999	14,567.27	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	47,818.16	64,936.00	35.8%
9) TOTAL, EXPENDITURES			985,606.27	1,212,642.00	23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			153,750.60	(198,123.00)	-228.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	198,123.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	198,123.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			153,750.60	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	775.73	154,526.33	19,820.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			775.73	154,526.33	19,820.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			775.73	154,526.33	19,820.1%
2) Ending Balance, June 30 (E + F1e)			154,526.33	154,526.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	(296.45)	(296.45)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	516,074.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,707.79)		
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	235,306.86		
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			745,673.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,695.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,267.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	559,185.17		
6) TOTAL, LIABILITIES			591,147.60		
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)			154,526.33		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	303,559.39	55,137.00	-81.8%
TOTAL, OTHER STATE REVENUE			303,559.39	55,137.00	-81.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	7,376.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,072.18)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	829,492.97	959,382.00	15.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			835,797.48	959,382.00	14.8%
TOTAL, REVENUES			1,139,356.87	1,014,519.00	-11.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	43,558.85	0.00	-100.0%
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			43,558.85	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	232,636.30	477,478.00	105.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	703.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	139,452.00	New
Clerical, Technical and Office Salaries		2400	60,425.79	51,842.00	-14.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			293,765.09	668,772.00	127.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	53,889.90	44,519.00	-17.4%
PERS		3201-3202	33,175.69	138,517.00	317.5%
OASDI/Medicare/Alternative		3301-3302	13,359.74	41,445.00	210.2%
Health and Welfare Benefits		3401-3402	81,574.41	193,279.00	136.9%
Unemployment Insurance		3501-3502	174.75	335.00	91.7%
Workers' Compensation		3601-3602	7,808.31	15,515.00	98.7%
OPEB, Allocated		3701-3702	3,379.59	4,681.00	38.5%
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			193,362.39	438,291.00	126.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,467.00	0.00	-100.0%
Materials and Supplies		4300	107,037.09	40,643.00	-62.0%
Noncapitalized Equipment		4400	24,330.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			134,834.09	40,643.00	-69.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,761.47	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,203.01	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	244,735.94	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			257,700.42	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,075.00	0.00	-100.0%
Equipment		6400	13,492.27	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,567.27	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	47,818.16	64,936.00	35.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			47,818.16	64,936.00	35.8%
TOTAL, EXPENDITURES			985,606.27	1,212,642.00	23.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	198,123.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	198,123.00	New

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)			0.00	198,123.00	New



2023-2024 Unaudited Actuals

Cafeteria Special Revenue Fund Form 13

The Cafeteria Special Revenue Fund supports Child Nutrition Services with the feeding and nutrition of our students and families.

The primary sources of revenue supporting our Child Nutrition Services Program come from the Federal and State School Lunch Programs. Additional revenue sources include the Fresh Fruits & Vegetable grant, Breakfast & Summer Feeding Programs, Riverside County Office of Education Headstart, and paid ala carte lunch items.

The fund is self-sustaining at this time.



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	10,811,592.09	8,780,000.00	-18.8%
3) Other State Revenue		8300-8599	5,235,219.57	6,000,000.00	14.6%
4) Other Local Revenue		8600-8799	727,166.91	520,000.00	-28.5%
5) TOTAL, REVENUES			16,773,978.57	15,300,000.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,941,053.87	4,190,632.00	6.3%
3) Employee Benefits		3000-3999	2,200,336.19	2,426,774.00	10.3%
4) Books and Supplies		4000-4999	6,569,728.21	7,623,872.00	16.0%
5) Services and Other Operating Expenditures		5000-5999	339,259.82	534,450.00	57.5%
6) Capital Outlay		6000-6999	0.00	50,014.00	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	385,151.35	474,258.00	23.1%
9) TOTAL, EXPENDITURES			13,435,529.44	15,300,000.00	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,338,449.13	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)			3,338,449.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,573,152.83	11,911,601.96	38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,573,152.83	11,911,601.96	38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,573,152.83	11,911,601.96	38.9%
2) Ending Balance, June 30 (E + F1e)			11,911,601.96	11,911,601.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	497,016.35	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,524,238.14	12,021,254.49	4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(109,652.53)	(109,652.53)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,914,333.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(109,652.53)		
b) in Banks		9120	69,469.42		
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	1,813,962.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	497,016.35		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,185,128.91		
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	98,777.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	142,580.21		
4) Current Loans		9640			
5) Unearned Revenue		9650	32,168.99		
6) TOTAL, LIABILITIES			273,526.95		
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)			11,911,601.96		
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,911,218.40	8,780,000.00	-11.4%
Donated Food Commodities		8221	900,373.69	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,811,592.09	8,780,000.00	-18.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,235,219.57	6,000,000.00	14.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,235,219.57	6,000,000.00	14.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	270,541.78	370,000.00	36.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	341,010.14	150,000.00	-56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	33,192.83	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,422.16	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			727,166.91	520,000.00	-28.5%
TOTAL, REVENUES			16,773,978.57	15,300,000.00	-8.8%
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	3,295,028.83	3,520,795.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	424,212.00	430,200.00	1.4%
Clerical, Technical and Office Salaries		2400	221,813.04	239,637.00	8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,941,053.87	4,190,632.00	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	881,294.76	968,219.00	9.9%
OASDI/Medicare/Alternative		3301-3302	298,999.57	320,345.00	7.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	852,369.06	1,009,559.00	18.4%
Unemployment Insurance		3501-3502	1,961.44	2,095.00	6.8%
Workers' Compensation		3601-3602	91,516.60	97,223.00	6.2%
OPEB, Allocated		3701-3702	74,194.76	29,333.00	-60.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,200,336.19	2,426,774.00	10.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	94,552.78	222,500.00	135.3%
Noncapitalized Equipment		4400	0.00	1,000.00	New
Food		4700	6,475,175.43	7,400,372.00	14.3%
TOTAL, BOOKS AND SUPPLIES			6,569,728.21	7,623,872.00	16.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,454.29	8,500.00	31.7%
Dues and Memberships		5300	1,876.49	2,000.00	6.6%
Insurance		5400-5450	350.00	350.00	0.0%
Operations and Housekeeping Services		5500	102,553.18	119,552.00	16.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,939.72	276,448.00	76.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,174.75)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	80,807.41	122,600.00	51.7%
Communications		5900	3,453.48	5,000.00	44.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			339,259.82	534,450.00	57.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	50,014.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,014.00	New
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	385,151.35	474,258.00	23.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			385,151.35	474,258.00	23.1%
TOTAL, EXPENDITURES			13,435,529.44	15,300,000.00	13.9%
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%



2023-2024 Unaudited Actuals

Deferred Maintenance Fund Form 14

The Deferred Maintenance Fund supports the large maintenance projects, such as replacement of building roofs, parking lot resurfacing, or significant painting projects. The fund balance is held for future projects and needs, including maintenance vehicle replacements.

Alvord supports our school and district facilities maintenance program with an interfund transfer from the General Fund Restricted Maintenance Program. The State no longer supports the Deferred Maintenance Program with direct funding.



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	125,422.75	75,000.00	-40.2%
5) TOTAL, REVENUES			125,422.75	75,000.00	-40.2%
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	640,418.09	1,000,000.00	56.1%
6) Capital Outlay		6000-6999	0.00	2,800,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			640,418.09	3,800,000.00	493.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(514,995.34)	(3,725,000.00)	623.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,451,167.00	2,269,279.00	-84.3%
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			14,451,167.00	2,269,279.00	-84.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,936,171.66	(1,455,721.00)	-110.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,135,894.46	16,072,066.12	652.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,135,894.46	16,072,066.12	652.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,135,894.46	16,072,066.12	652.5%
2) Ending Balance, June 30 (E + F1e)			16,072,066.12	14,616,345.12	-9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,072,066.12	14,616,345.12	-9.1%
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	2,627,900.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(29,064.58)		
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		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	32,068.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,451,167.00		
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			16,082,071.91		
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	10,005.79		
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			10,005.79		
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)			16,072,066.12		
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	106,404.25	75,000.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	17,421.24	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,597.26	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,422.75	75,000.00	-40.2%
TOTAL, REVENUES			125,422.75	75,000.00	-40.2%
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	640,418.09	1,000,000.00	56.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			640,418.09	1,000,000.00	56.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,800,000.00	New
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	2,800,000.00	New
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			640,418.09	3,800,000.00	493.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	14,451,167.00	2,269,279.00	-84.3%
(a) TOTAL, INTERFUND TRANSFERS IN			14,451,167.00	2,269,279.00	-84.3%
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)			14,451,167.00	2,269,279.00	-84.3%



2023-2024 Unaudited Actuals

Building Fund Form 21

Our Building Fund accounts for activities related to voter-approved bonds. The activities for this fund are for items approved by the voters.

Expenditures in this fund are primarily in the Capital Outlay category, which includes maintenance and facility expenses.

Revenues come from interest earned on available cash balances.

The fund is self-sustaining at this time.



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	4,165,446.75	2,000,000.00	-52.0%
5) TOTAL, REVENUES			4,165,446.75	2,000,000.00	-52.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	134,718.73	0.00	-100.0%
3) Employee Benefits		3000-3999	50,883.30	0.00	-100.0%
4) Books and Supplies		4000-4999	29,313.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,738,786.88	49,242.00	-99.0%
6) Capital Outlay		6000-6999	22,038,125.15	18,313,395.00	-16.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,991,827.06	18,362,637.00	-32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,826,380.31)	(16,362,637.00)	-28.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	16,972.54	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,972.54	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,809,407.77)	(16,362,637.00)	-28.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,538,920.73	52,707,987.96	-30.2%
b) Audit Adjustments		9793	(21,525.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			75,517,395.73	52,707,987.96	-30.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,517,395.73	52,707,987.96	-30.2%
2) Ending Balance, June 30 (E + F1e)			52,707,987.96	36,345,350.96	-31.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	52,707,987.96	36,345,350.96	-31.0%
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	58,330,215.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(645,132.18)		
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	777,350.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			58,462,434.06		
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	5,754,446.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,754,446.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			52,707,987.96		
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	3,175,406.43	2,000,000.00	-37.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	990,040.32	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			4,165,446.75	2,000,000.00	-52.0%
TOTAL, REVENUES			4,165,446.75	2,000,000.00	-52.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	134,718.73	0.00	-100.0%
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			134,718.73	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,441.45	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	10,306.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	67.35	0.00	-100.0%
Workers' Compensation		3601-3602	3,125.46	0.00	-100.0%
OPEB, Allocated		3701-3702	943.04	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			50,883.30	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,349.52	0.00	-100.0%
Noncapitalized Equipment		4400	26,963.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,313.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	4,738,786.88	49,242.00	-99.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,738,786.88	49,242.00	-99.0%
CAPITAL OUTLAY					
Land		6100	4,800.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,437,415.83	18,313,395.00	18.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,595,909.32	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,038,125.15	18,313,395.00	-16.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,991,827.06	18,362,637.00	-32.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(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	16,972.54	0.00	-100.0%
(c) TOTAL, SOURCES			16,972.54	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,972.54	0.00	-100.0%



2023-2024 Unaudited Actuals

Capital Facilities Fund Form 25

Our Capital Facilities Fund accounts for activities related to modernizing, updating, and future planning for district facilities, such as architect services, building contractors, and demographic studies. The fund balance is available for future projects and needs.

The primary sources of revenue in this fund are Developer Fees and interest earned on cash balances.



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	657,381.51	420,000.00	-36.1%
5) TOTAL, REVENUES			657,381.51	420,000.00	-36.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,690.52	0.00	-100.0%
3) Employee Benefits		3000-3999	2,149.30	0.00	-100.0%
4) Books and Supplies		4000-4999	4,349.92	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	199,805.80	300,000.00	50.1%
6) Capital Outlay		6000-6999	10,235.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			222,230.54	300,000.00	35.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			435,150.97	120,000.00	-72.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			435,150.97	120,000.00	-72.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,281,454.52	1,716,605.49	34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,281,454.52	1,716,605.49	34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,281,454.52	1,716,605.49	34.0%
2) Ending Balance, June 30 (E + F1e)			1,716,605.49	1,836,605.49	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,716,605.49	1,836,605.49	7.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,729,115.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,124.02)		
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	19,117.50		
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			1,729,109.13		
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	12,503.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,503.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,716,605.49		
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	67,884.31	45,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	8,823.64	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	580,673.56	375,000.00
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				657,381.51	420,000.00
TOTAL, REVENUES				657,381.51	420,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	5,690.52	0.00	-100.0%
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			5,690.52	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,539.28	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	435.35	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.82	0.00	-100.0%
Workers' Compensation		3601-3602	132.03	0.00	-100.0%
OPEB, Allocated		3701-3702	39.82	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			2,149.30	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,349.92	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,349.92	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	199,805.80	300,000.00	50.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			199,805.80	300,000.00	50.1%
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	10,235.00	0.00	-100.0%
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			10,235.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			222,230.54	300,000.00	35.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(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%



2023-2024 Unaudited Actuals

County School Facilities Fund Form 35

The County School Facilities Fund accounts for activities related to state-approved new construction & modernization projects.

Revenues in this fund come directly from the California Department of Education, Office of Public School Construction (OPSC). Funds at the state level are from voter-approved bonds, such as Prop 51.



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	3,125.39	0.00	-100.0%
5) TOTAL, REVENUES			3,125.39	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	147,424.02	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			147,424.02	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(144,298.63)	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)			(144,298.63)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,298.63	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,298.63	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,298.63	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	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			0.00		
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)			0.00		
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					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,125.39	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			3,125.39	0.00	-100.0%
TOTAL, REVENUES			3,125.39	0.00	-100.0%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	147,424.02	0.00	-100.0%
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			147,424.02	0.00	-100.0%
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			147,424.02	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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



2023-2024 Unaudited Actuals

Special Reserve Fund for Capital Outlay Projects Form 40

The Special Reserve Fund for Capital Outlay Projects accounts for activities related to the District Office lease, debt payments for Energy Efficient Project, and other capital projects.

The fund balance is available for future projects and needs.

Revenues in this fund are from community redevelopment taxes (not subject to LCFF reduction) and interest earned on cash balances.



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	6,110,411.54	4,703,630.00	-23.0%
5) TOTAL, REVENUES			6,110,411.54	4,703,630.00	-23.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,622.01	0.00	-100.0%
3) Employee Benefits		3000-3999	3,256.58	0.00	-100.0%
4) Books and Supplies		4000-4999	476.33	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,597,500.79	2,313,737.00	-10.9%
6) Capital Outlay		6000-6999	246,828.35	4,050,000.00	1,540.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	338,554.10	368,223.00	8.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,195,238.16	6,731,960.00	110.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,915,173.38	(2,028,330.00)	-169.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,915,173.38	(2,028,330.00)	-169.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,192,725.04	12,107,898.42	31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,192,725.04	12,107,898.42	31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,192,725.04	12,107,898.42	31.7%
2) Ending Balance, June 30 (E + F1e)			12,107,898.42	10,079,568.42	-16.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,107,898.42	10,079,568.42	-16.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,051,365.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(133,288.10)		
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	38,870.76		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	172,936.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,129,884.64		
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	21,986.22		
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			21,986.22		
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)			12,107,898.42		
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	4,610,125.20	3,500,000.00	-24.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	204,633.00	229,630.00	12.2%
Interest		8660	392,323.08	244,000.00	-37.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	29,690.19	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	873,640.07	730,000.00	-16.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,110,411.54	4,703,630.00	-23.0%
TOTAL, REVENUES			6,110,411.54	4,703,630.00	-23.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,622.01	0.00	-100.0%
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			8,622.01	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,332.27	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	659.63	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.35	0.00	-100.0%
Workers' Compensation		3601-3602	200.02	0.00	-100.0%
OPEB, Allocated		3701-3702	60.31	0.00	-100.0%

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			3,256.58	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	476.33	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			476.33	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,033,378.54	1,950,685.00	-4.1%
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	564,122.25	363,052.00	-35.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,597,500.79	2,313,737.00	-10.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	246,828.35	4,000,000.00	1,520.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			246,828.35	4,050,000.00	1,540.8%
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	62,130.21	63,191.00	1.7%
Other Debt Service - Principal		7439	276,423.89	305,032.00	10.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			338,554.10	368,223.00	8.8%
TOTAL, EXPENDITURES			3,195,238.16	6,731,960.00	110.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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



2023-2024 Unaudited Actuals

Capital Project Fund Blended Component Units

Form 49

The Capital Project Fund for Blended Component Units records activities in our Capital Facilities District (CFDs) accounts. US Bank holds these dollars in trust for Alvord.

Revenues are from interest earned on cash balances. Expenses are for debt associated with CFDs sold and other capital project expenses.



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	190,390.26	0.00	-100.0%
5) TOTAL, REVENUES			190,390.26	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			190,390.26	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)			190,390.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	780,045.35	970,435.61	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			780,045.35	970,435.61	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			780,045.35	970,435.61	24.4%
2) Ending Balance, June 30 (E + F1e)			970,435.61	970,435.61	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	970,435.61	970,435.61	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
2) Investments		9150	970,435.61			
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			970,435.61			
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)			970,435.61			
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	0.0%	
Other Subventions/In-Lieu Taxes			8576	0.00	0.0%	
All Other State Revenue			8590	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	0.0%	
Unsecured Roll			8616	0.00	0.0%	
Prior Years' Taxes			8617	0.00	0.0%	
Supplemental Taxes			8618	0.00	0.0%	
Non-Ad Valorem Taxes						
Parcel Taxes			8621	0.00	0.0%	
Other			8622	0.00	0.0%	
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.0%	
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.0%	
Sales						
Sale of Equipment/Supplies			8631	0.00	0.0%	
Leases and Rentals			8650	0.00	0.0%	
Interest			8660	43,244.62	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	147,145.64	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			190,390.26	0.00	-100.0%	
TOTAL, REVENUES			190,390.26	0.00	-100.0%	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%	

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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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			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%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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



2023-2024 Unaudited Actuals

Bond Interest & Redemption Fund Form 51

The Bond Interest and Redemption Fund is for the repayment of bonds. Property taxes provide the revenue for bond repayment. Expenses are for principal & interest for each bond.

The Riverside County Office of Education (RCOE) District Fiscal Services team and staff from the Riverside County Auditor-Controller's Office, Property Tax Division, handle all activities in this fund.



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	136,294.42	0.00	-100.0%
4) Other Local Revenue		8600-8799	24,186,340.55	0.00	-100.0%
5) TOTAL, REVENUES			24,322,634.97	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	18,015,947.34	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,015,947.34	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,306,687.63	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)			6,306,687.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,564,879.99	25,871,567.62	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,564,879.99	25,871,567.62	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,564,879.99	25,871,567.62	32.2%
2) Ending Balance, June 30 (E + F1e)			25,871,567.62	25,871,567.62	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	25,871,567.62	25,871,567.62	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	26,160,907.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(289,339.63)		
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			25,871,567.62		
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)			25,871,567.62		
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					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	136,294.42	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,294.42	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	21,930,831.96	0.00	-100.0%
Unsecured Roll		8612	397,386.11	0.00	-100.0%
Prior Years' Taxes		8613	373,645.02	0.00	-100.0%
Supplemental Taxes		8614	743,905.20	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	606,152.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	134,419.52	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			24,186,340.55	0.00	-100.0%
TOTAL, REVENUES			24,322,634.97	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,432,396.25	0.00	-100.0%
Bond Interest and Other Service Charges		7434	12,583,551.09	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)			18,015,947.34	0.00	-100.0%
TOTAL, EXPENDITURES			18,015,947.34	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%



2023-2024 Unaudited Actuals

Self-Insurance Fund Form 67

Alvord's self-insurance fund incorporates three unique self-insurance programs:

- Workers Compensation Self-Insurance Program (Fund 67)
- Certificated Non-Management Self-Insurance Program (Fund 68)
- Classified Non-Management Health & Welfare Reserve (Fund 70)

Fund 67 is self-insured workers' compensation claims.

Fund 68 records the activities of the medical, dental, and vision self-insurance programs for our certificated non-management employees.

Fund 70 records activities related to the reserve for health & welfare benefits for our classified non-management employees.

Separate fund balances are maintained and can only be used for their original purposes.



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	10,701,313.20	10,269,001.00	-4.0%
5) TOTAL, REVENUES			10,701,313.20	10,269,001.00	-4.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64,054.80	66,125.00	3.2%
3) Employee Benefits		3000-3999	37,858.48	37,928.00	0.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	12,645,180.04	8,611,551.00	-31.9%
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			12,747,093.32	8,715,604.00	-31.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,045,780.12)	1,553,397.00	-175.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,045,780.12)	1,553,397.00	-175.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,342,181.19	2,296,401.07	-47.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,181.19	2,296,401.07	-47.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,342,181.19	2,296,401.07	-47.1%
2) Ending Net Position, June 30 (E + F1e)			2,296,401.07	3,849,798.07	67.6%
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	2,296,401.07	3,849,798.07	67.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,907,052.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(32,152.00)		
b) in Banks		9120	198,307.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,527,979.47		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	3,457,258.30		
3) Accounts Receivable		9200	33,549.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			8,091,995.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,742,241.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,053,352.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,795,593.99		
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)			2,296,401.07		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	298,380.17	175,335.00	-41.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	32,842.51	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	8,463,439.66	8,893,666.00	5.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,906,650.86	1,200,000.00	-37.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,701,313.20	10,269,001.00	-4.0%
TOTAL, REVENUES			10,701,313.20	10,269,001.00	-4.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	39,430.80	41,501.00	5.3%
Clerical, Technical and Office Salaries		2400	24,624.00	24,624.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			64,054.80	66,125.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,089.83	17,887.00	4.7%
OASDI/Medicare/Alternative		3301-3302	4,886.46	5,059.00	3.5%
Health and Welfare Benefits		3401-3402	13,723.50	12,952.00	-5.6%
Unemployment Insurance		3501-3502	32.00	33.00	3.1%
Workers' Compensation		3601-3602	1,486.12	1,534.00	3.2%
OPEB, Allocated		3701-3702	640.57	463.00	-27.7%
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			37,858.48	37,928.00	0.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	12,645,180.04	8,611,551.00	-31.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,645,180.04	8,611,551.00	-31.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			12,747,093.32	8,715,604.00	-31.6%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%



2023-2024 Unaudited Actuals

Foundation Private-Purpose Trust Fund Form 73

This fund accounts separately for gifts and donations made to the Alvord Education Foundation (AEF) per Education Code Section 41031, which benefits individuals, private organizations, and other governments. These funds are for AEF use only.

Business Services provides bookkeeping and guidance on proper procedures to the AEF Board of Directors.



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	98,837.20	79,200.00	-19.9%
5) TOTAL, REVENUES			98,837.20	79,200.00	-19.9%
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	47,282.35	40,000.00	-15.4%
5) Services and Other Operating Expenses		5000-5999	76,232.94	28,700.00	-62.4%
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			123,515.29	68,700.00	-44.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,678.09)	10,500.00	-142.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,678.09)	10,500.00	-142.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	204,729.60	180,051.51	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,729.60	180,051.51	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			204,729.60	180,051.51	-12.1%
2) Ending Net Position, June 30 (E + F1e)			180,051.51	190,551.51	5.8%
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	180,051.51	190,551.51	5.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	172,115.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,903.60)		
b) in Banks		9120	1,947.06		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	5,936.83		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,955.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			180,051.51		
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	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					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			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)			180,051.51		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,170.48	5,500.00	-32.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,490.50	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	88,176.22	73,700.00	-16.4%
TOTAL, OTHER LOCAL REVENUE			98,837.20	79,200.00	-19.9%
TOTAL, REVENUES			98,837.20	79,200.00	-19.9%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,282.35	40,000.00	-15.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,282.35	40,000.00	-15.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400.00	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	75,832.94	28,700.00	-62.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			76,232.94	28,700.00	-62.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			123,515.29	68,700.00	-44.4%
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%
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%

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



2023-2024 Unaudited Actuals

Supplemental Reports



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)	15,520.14	15,502.01	16,566.85	15,116.43	15,116.43	15,955.89
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,520.14	15,502.01	16,566.85	15,116.43	15,116.43	15,955.89
5. District Funded County Program ADA						
a. County Community Schools	5.42	5.42	5.42	4.66	4.66	4.66
b. Special Education-Special Day Class	100.98	100.98	100.98	100.98	100.98	100.98
c. Special Education-NPS/LCI						
d. Special Education Extended Year	8.03	8.03	8.03	8.03	8.03	8.03
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)	114.43	114.43	114.43	113.67	113.67	113.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,634.57	15,616.44	16,681.28	15,230.10	15,230.10	16,069.56
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	28,545,954.00		28,545,954.00			28,545,954.00
Work in Progress	35,488,393.50		35,488,393.50	37,334,754.93	34,319,249.26	38,503,899.17
Total capital assets not being depreciated	64,034,347.50	0.00	64,034,347.50	37,334,754.93	34,319,249.26	67,049,853.17
Capital assets being depreciated:						
Land Improvements	46,024,868.86		46,024,868.86	10,656,852.51		56,681,721.37
Buildings	447,398,827.00		447,398,827.00	23,662,396.75		471,061,223.75
Equipment	21,531,185.00		21,531,185.00	869,411.00	126,520.63	22,274,075.37
Total capital assets being depreciated	514,954,880.86	0.00	514,954,880.86	35,188,660.26	126,520.63	550,017,020.49
Accumulated Depreciation for:						
Land Improvements	(35,249,863.00)	(91,907.00)	(35,341,770.00)	(2,017,023.00)		(37,358,793.00)
Buildings	(184,937,212.00)		(184,937,212.00)	(12,231,941.00)		(197,169,153.00)
Equipment	(18,253,445.00)	(1,233.00)	(18,254,678.00)	(551,799.00)	(126,520.63)	(18,679,956.37)
Total accumulated depreciation	(238,440,520.00)	(93,140.00)	(238,533,660.00)	(14,800,763.00)	(126,520.63)	(253,207,902.37)
Total capital assets being depreciated, net excluding lease and subscription assets	276,514,360.86	(93,140.00)	276,421,220.86	20,387,897.26	0.00	296,809,118.12
Lease Assets	13,819,305.35	1,660,308.65	15,479,614.00			15,479,614.00
Accumulated amortization for lease assets	(457,585.00)	(2,677,493.00)	(3,135,078.00)			(3,135,078.00)
Total lease assets, net	13,361,720.35	(1,017,184.35)	12,344,536.00	0.00	0.00	12,344,536.00
Subscription Assets		3,130,263.00	3,130,263.00			3,130,263.00
Accumulated amortization for subscription assets		(791,158.00)	(791,158.00)			(791,158.00)
Total subscription assets, net	0.00	2,339,105.00	2,339,105.00	0.00	0.00	2,339,105.00
Governmental activity capital assets, net	353,910,428.71	1,228,780.65	355,139,209.36	57,722,652.19	34,319,249.26	378,542,612.29
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

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, Part A	Title I, Part A	ESSA School Improvement CSI	ESSA School Improvement CSI	CARES Act ESSER II	CARES Act ESSER III	Special Education IDEA
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3010	3182	3182	3212	3213	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)	23-24 PY0	22-23 PY3	21-22 Alvord Continuation PY2	22-23 Mission View PY3			
AWARD							
1. Prior Year Carry over	0.00	2,253,207.43	83,354.24	177,256.05			
2. a. Current Year Award	5,109,932.00				2,608,412.64	5,677,062.30	3,564,866.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	5,109,932.00	0.00	0.00	0.00	2,608,412.64	5,677,062.30	3,564,866.00
3. Required Matching Funds/Other							1,455,865.34
4. Total Available Award (sum lines 1, 2d, & 3)	5,109,932.00	2,253,207.43	83,354.24	177,256.05	2,608,412.64	5,677,062.30	5,020,731.34
REVENUES							
5. Unearned Revenue Deferred from Prior Year				43,493.05		1,330,686.30	
6. Cash Received in Current Year	2,181,377.00	2,253,207.43	83,354.24		2,608,412.64	4,346,376.00	
7. Contributed Matching Funds							1,455,865.34
8. Total Available (sum lines 5, 6, & 7)	2,181,377.00	2,253,207.43	83,354.24	43,493.05	2,608,412.64	5,677,062.30	1,455,865.34
EXPENDITURES							
9. Donor-Authorized Expenditures	3,609,398.96	2,253,207.43	83,354.24	110,988.06	2,608,412.64	5,428,064.14	5,020,731.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,609,398.96	2,253,207.43	83,354.24	110,988.06	2,608,412.64	5,428,064.14	5,020,731.34
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)	(1,428,021.96)	0.00	0.00	(67,495.01)	0.00	248,998.16	(3,564,866.00)

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
a. Unearned Revenue	0.00					248,998.16	
b. Accounts Payable							
c. Accounts Receivable	1,428,021.96			67,495.01			3,564,866.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,500,533.04	0.00	0.00	66,267.99	0.00	248,998.16	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00			66,267.99		248,998.16	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,609,398.96	2,253,207.43	83,354.24	110,988.06	2,608,412.64	5,428,064.14	3,564,866.00

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	Special Education IDEA Preschool	SPED - Federal Mental Health	SPED Preschool Staff Dev	Perkins CTE Act	Title II, Part A	Title II, Part A	Title IV, Part A
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3315	3327	3345	3550	4035	4035	4127
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)					23/24 PY 0	22/23 PY 3	23/24 PY 0
AWARD							
1. Prior Year Carry over						54,251.39	
2. a. Current Year Award	56,833.00	318,003.29	545.00	202,263.00	661,982.00		402,725.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	56,833.00	318,003.29	545.00	202,263.00	661,982.00	0.00	402,725.00
3. Required Matching Funds/Other	1,417,416.00						
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,474,249.00	318,003.29	545.00	202,263.00	661,982.00	54,251.39	402,725.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	56,109.00			67,044.16	380,332.00	54,251.39	394,312.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	56,109.00	0.00	0.00	67,044.16	380,332.00	54,251.39	394,312.00
EXPENDITURES							
9. Donor-Authorized Expenditures	56,833.00	318,003.29	545.00	173,458.65	450,395.10	54,251.39	318,218.24
10. Non Donor-Authorized Expenditures	1,417,416.00						
11. Total Expenditures (lines 9 & 10)	1,474,249.00	318,003.29	545.00	173,458.65	450,395.10	54,251.39	318,218.24
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)	(724.00)	(318,003.29)	(545.00)	(106,414.49)	(70,063.10)	0.00	76,093.76
a. Unearned Revenue							76,093.76

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
b. Accounts Payable							
c. Accounts Receivable	724.00	318,003.29	545.00	106,414.49	70,063.10		
14. Unused Grant Award Calculation (line 4 minus line 9)	1,417,416.00	0.00	0.00	28,804.35	211,586.90	0.00	84,506.76
15. If Carryover is allowed, enter line 14 amount here							84,506.76
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	56,833.00	318,003.29	545.00	173,458.65	450,395.10	54,251.39	318,218.24

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Title IV, Part A	Title III, Immigrant	Title III, English Learners	Title III, English Learners	ARP Homeless Children & Youth II	Adult Basic Education, English Language Acquisition	Adult Secondary Education
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4127	4201	4203	4203	5634	11-3905	11-3913
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	22-23 PY 3	23/24	23/24 PY 0	22/23 PY 3			
AWARD							
1. Prior Year Carry over	211,132.11			226,687.36	85,808.00		
2. a. Current Year Award		45,756.00	560,597.00			38,716.00	27,034.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	45,756.00	560,597.00	0.00	0.00	38,716.00	27,034.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	211,132.11	45,756.00	560,597.00	226,687.36	85,808.00	38,716.00	27,034.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				98,821.36			
6. Cash Received in Current Year	211,132.11	23,880.00	282,166.00	127,866.00	55,586.40	4,343.56	10,719.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	211,132.11	23,880.00	282,166.00	226,687.36	55,586.40	4,343.56	10,719.00
EXPENDITURES							
9. Donor-Authorized Expenditures	211,132.11	2,090.22	348,947.51	226,687.36	65,782.00	1,509.92	13,953.58
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	211,132.11	2,090.22	348,947.51	226,687.36	65,782.00	1,509.92	13,953.58
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	21,789.78	(66,781.51)	0.00	(10,195.60)	2,833.64	(3,234.58)

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

Description	015	016	017	018	019	020	021
a. Unearned Revenue		21,789.78				2,833.64	
b. Accounts Payable							
c. Accounts Receivable			66,781.51		10,195.60		3,234.58
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	43,665.78	211,649.49	0.00	20,026.00	37,206.08	13,080.42
15. If Carryover is allowed, enter line 14 amount here		43,665.78	211,649.49		20,026.00	37,206.08	13,080.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	211,132.11	2,090.22	348,947.51	226,687.36	65,782.00	1,509.92	13,953.58

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

Description	022	023	
FEDERAL PROGRAM NAME	Child Nutrition: NSSLP Equipment Assistance	Child Nutrition: Fresh Fruits & Vegetables	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	13-5314	13-5370	
REVENUE OBJECT	8290	8220	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over	8,956.26	21,724.16	3,122,377.00
2. a. Current Year Award		51,218.21	19,325,945.44
b. Transferability (ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	51,218.21	19,325,945.44
3. Required Matching Funds/Other			2,873,281.34
4. Total Available Award (sum lines 1, 2d, & 3)	8,956.26	72,942.37	25,321,603.78
REVENUES			
5. Unearned Revenue Deferred from Prior Year	8,956.26	21,724.16	1,503,681.13
6. Cash Received in Current Year		51,218.21	13,191,687.14
7. Contributed Matching Funds			1,455,865.34
8. Total Available (sum lines 5, 6, & 7)	8,956.26	72,942.37	16,151,233.61
EXPENDITURES			
9. Donor-Authorized Expenditures		60,803.92	21,416,768.10
10. Non Donor-Authorized Expenditures			1,417,416.00
11. Total Expenditures (lines 9 & 10)	0.00	60,803.92	22,834,184.10
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)	8,956.26	12,138.45	(5,265,534.49)

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

Description	022	023	
a. Unearned Revenue	8,956.26	12,138.45	370,810.05
b. Accounts Payable			0.00
c. Accounts Receivable			5,636,344.54
14. Unused Grant Award Calculation (line 4 minus line 9)	8,956.26	12,138.45	3,904,835.68
15. If Carry over is allowed, enter line 14 amount here	8,956.26		734,356.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	60,803.92	19,960,902.76

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	After School Education and Safety (ASES)	CA National Board Certified Teacher Incentiv e Program	California Partnership Academies	California Partnership Academies	CPA: Green Technology	CPA: Green Technology	Career Technical Education Incentive Grant
RESOURCE CODE	6010	6271	6385	6385	6386	6386	6387
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	23-24		23-24 PY0		22-23 PY3	23-24 PY0	23-24 PY0
AWARD							
1. Prior Year Carry over					79,631.00		
2. a. Current Year Award	3,647,200.17	25,000.00	24,542.86	5,000.00		98,379.00	1,003,568.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	3,647,200.17	25,000.00	24,542.86	5,000.00	0.00	98,379.00	1,003,568.00
3. Required Matching Funds/Other		1,160.45					
4. Total Available Award							
(sum lines 1, 2c, & 3)	3,647,200.17	26,160.45	24,542.86	5,000.00	79,631.00	98,379.00	1,003,568.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					64,630.97		
6. Cash Received in Current Year	2,369,336.22	10,000.00	24,542.86	5,000.00		48,500.00	1,003,568.00
7. Contributed Matching Funds		1,160.45					
8. Total Available (sum lines 5, 6, & 7)	2,369,336.22	11,160.45	24,542.86	5,000.00	64,630.97	48,500.00	1,003,568.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,647,200.17	26,160.45	17,145.89	0.00	79,631.00	13,237.59	397,313.39
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,647,200.17	26,160.45	17,145.89	0.00	79,631.00	13,237.59	397,313.39
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)	(1,277,863.95)	(15,000.00)	7,396.97	5,000.00	(15,000.03)	35,262.41	606,254.61
a. Unearned Revenue			7,396.97	5,000.00		35,262.41	606,254.61
b. Accounts Payable							
c. Accounts Receivable	1,277,863.95	15,000.00			15,000.03		

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)	0.00	0.00	7,396.97	5,000.00	0.00	85,141.41	606,254.61
15. If Carryover is allowed, enter line 14 amount here			7,396.97	5,000.00		85,141.41	606,254.61
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,647,200.17	25,000.00	17,145.89	0.00	79,631.00	13,237.59	397,313.39

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	011	012	013	014
STATE PROGRAM NAME	Career Technical Education Incentive Grant	Career Technical Education Incentive Grant	Special Education Workability	Tobacco Use Prevention Education (TUPE)	Agricultural Career Technical Education Incentive Grant	Agricultural Career Technical Education Incentive Grant	California Partnership Academies
RESOURCE CODE	6387	6387	6520	6690	7010	7010	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	21-22 PY2	22-23 PY3			23-24 PY0	22-23 PY3	23-24 PY0
AWARD							
1. Prior Year Carry over	33,716.72	928,852.00		3,000.00		9,128.95	
2. a. Current Year Award			44,490.00		22,802.00	0.00	89,384.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	44,490.00	0.00	22,802.00	0.00	89,384.00
3. Required Matching Funds/Other					22,802.00	9,128.95	
4. Total Available Award							
(sum lines 1, 2c, & 3)	33,716.72	928,852.00	44,490.00	3,000.00	45,604.00	18,257.90	89,384.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	33,716.72	835,967.00					
6. Cash Received in Current Year			15,266.40	2,400.00	22,802.00	2,269.00	44,136.00
7. Contributed Matching Funds					9,759.68	9,128.95	
8. Total Available (sum lines 5, 6, & 7)	33,716.72	835,967.00	15,266.40	2,400.00	32,561.68	11,397.95	44,136.00
EXPENDITURES							
9. Donor-Authorized Expenditures	33,716.72	928,852.00	44,490.00	3,000.00	19,519.36	18,257.90	16,183.72
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	33,716.72	928,852.00	44,490.00	3,000.00	19,519.36	18,257.90	16,183.72
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(92,885.00)	(29,223.60)	(600.00)	13,042.32	(6,859.95)	27,952.28
a. Unearned Revenue					13,042.32		27,952.28
b. Accounts Payable							
c. Accounts Receivable		92,885.00	29,223.60	600.00		6,859.95	

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	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	26,084.64	0.00	73,200.28
15. If Carryover is allowed, enter line 14 amount here					26,084.64		73,200.28
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	33,716.72	928,852.00	44,490.00	3,000.00	9,759.68	9,128.95	16,183.72

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	California Partnership Academies	California Partnership Academies	California Partnership Academies	In-Person Learning	Universal Prekindergarten Planning & Implementation Grant	Universal Prekindergarten Planning & Implementation Grant	STRS On-Behalf Pension Contributions
RESOURCE CODE	7220	7220	7220	7422	12-6053	12-6053	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	23-24 PY3	22-23 PY4	22-23 PY6		22-23 PY3	21-22 PY0	
AWARD							
1. Prior Year Carry over	8,383.93	82,549.00	69,941.54	149,912.73	767,088.00	85,886.25	
2. a. Current Year Award		0.00		0.00			12,184,494.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	12,184,494.00
3. Required Matching Funds/Other		0.00					
4. Total Available Award							
(sum lines 1, 2c, & 3)	8,383.93	82,549.00	69,941.54	149,912.73	767,088.00	85,886.25	12,184,494.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				149,912.73	767,088.00	85,886.25	
6. Cash Received in Current Year	8,383.93	61,694.00	57,636.54				12,184,494.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,383.93	61,694.00	57,636.54	149,912.73	767,088.00	85,886.25	12,184,494.00
EXPENDITURES							
9. Donor-Authorized Expenditures	8,383.93	9,863.15	69,941.54	149,912.73	207,902.83	85,886.25	12,184,494.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,383.93	9,863.15	69,941.54	149,912.73	207,902.83	85,886.25	12,184,494.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	0.00	51,830.85	(12,305.00)	0.00	559,185.17	0.00	0.00
a. Unearned Revenue					559,185.17		
b. Accounts Payable		51,830.85					

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

Description	015	016	017	018	019	020	021
c. Accounts Receivable			12,305.64				
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	72,685.85	0.00	0.00	559,185.17	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00			559,185.17		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,383.93	9,863.15	69,942.18	149,912.73	207,902.83	85,886.25	12,184,494.00

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

Description	022	023	
STATE PROGRAM NAME	STRS On-Behalf Pension Contributions	STRS On-Behalf Pension Contributions	TOTAL
RESOURCE CODE	11-7690	12-7690	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over			2,218,090.12
2. a. Current Year Award	16,398.00	17,147.00	17,178,405.03
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,398.00	17,147.00	17,178,405.03
3. Required Matching Funds/Other			33,091.40
4. Total Available Award (sum lines 1, 2c, & 3)	16,398.00	17,147.00	19,429,586.55
REVENUES			
5. Unearned Revenue Deferred from Prior Year			1,937,201.67
6. Cash Received in Current Year	16,398.00	17,147.00	15,893,573.95
7. Contributed Matching Funds			20,049.08
8. Total Available (sum lines 5, 6, & 7)	16,398.00	17,147.00	17,850,824.70
EXPENDITURES			
9. Donor-Authorized Expenditures	16,398.00	17,147.00	17,994,637.62
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	16,398.00	17,147.00	17,994,637.62
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(143,812.92)
a. Unearned Revenue			1,254,093.76
b. Accounts Payable			51,830.85
c. Accounts Receivable			1,449,738.17

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

Description	022	023	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,434,948.93
15. If Carryover is allowed, enter line 14 amount here			1,362,263.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,398.00	17,147.00	17,974,589.18

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

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		
a. Unearned Revenue	0.00	0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

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

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

Description	001	002	
FEDERAL PROGRAM NAME	Child Nutrition: National School Lunch Pgm	Child Nutrition - CCAFP	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	13-5310	13-5320	
REVENUE OBJECT	8220, 8520, 86xx	8220	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance	7,471,098.89	623,004.86	8,094,103.75
2. a. Current Year Award	14,540,974.33	1,112,375.13	15,653,349.46
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	14,540,974.33	1,112,375.13	15,653,349.46
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	22,012,073.22	1,735,379.99	23,747,453.21
REVENUES			
5. Cash Received in Current Year	12,891,921.59	966,557.89	13,858,479.48
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,649,052.74	145,817.24	1,794,869.98
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,649,052.74	145,817.24	1,794,869.98
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	14,540,974.33	1,112,375.13	15,653,349.46
EXPENDITURES			
10. Donor-Authorized Expenditures	11,805,219.33	811,350.52	12,616,569.85
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	
(line 10 plus line 11)	11,805,219.33	811,350.52	12,616,569.85
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	10,206,853.89	924,029.47	11,130,883.36

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program (ELOP)		Expanded Learning Opportunities Program (ELOP)	Literacy Coaches & Reading Specialists	Educator Effectiveness Grant	Lottery : Instructional Materials	CA Community Schools Partnership Program
RESOURCE CODE	2600	2600	2600	6211	6266	6300	6331
REVENUE OBJECT	8590	8590	8590	8590	8590	8560	8590
LOCAL DESCRIPTION (if any)	23-24 PY0	21-22 PY1	22-23 PY3				
AWARD							
1. Prior Year Restricted							
Ending Balance		539,018.77	18,132,585.00	669,766.00	3,675,790.96	446,702.02	200,000.00
2. a. Current Year Award	18,657,197.00			602,809.00		1,832,268.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	18,657,197.00	0.00	0.00	602,809.00	0.00	1,832,268.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	18,657,197.00	539,018.77	18,132,585.00	1,272,575.00	3,675,790.96	2,278,970.02	200,000.00
REVENUES							
5. Cash Received in Current Year	18,657,197.00			602,809.00		1,331,281.60	(20,000.00)
6. Amounts Included in Line 5 for							
Prior Year Adjustments							20,000.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	500,986.40	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	500,986.40	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	18,657,197.00	0.00	0.00	602,809.00	0.00	1,832,268.00	(20,000.00)
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	539,018.77	18,132,585.00	152,017.84	1,329,042.88	1,608,050.00	200,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	0.00	539,018.77	18,132,585.00	152,017.84	1,329,042.88	1,608,050.00	200,000.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	18,657,197.00	0.00	0.00	1,120,557.16	2,346,748.08	670,920.02	0.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Special Education	Special Education Low Incidence	State Mental Health Related Services	Special Education Early Intervention Preschool Grant	Arts, Music, and Instructional Materials Discretionary Block Grant	Arts and Music in Schools (Prop 28)	Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds
RESOURCE CODE	6500	6531	6546	6547	6762	6770	7028
REVENUE OBJECT	8590, 8791, 8981	8791	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		1,041,488.54		964,737.69	3,577,286.00		193,588.16
2. a. Current Year Award	8,382,344.82	498,620.00	1,243,138.00	1,041,699.00	202,085.00	3,041,401.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,382,344.82	498,620.00	1,243,138.00	1,041,699.00	202,085.00	3,041,401.00	0.00
3. Required Matching Funds/Other	25,161,404.47						
4. Total Available Award (sum lines 1, 2c, & 3)	33,543,749.29	1,540,108.54	1,243,138.00	2,006,436.69	3,779,371.00	3,041,401.00	193,588.16
REVENUES							
5. Cash Received in Current Year	7,874,616.82	498,620.00	1,243,138.00	1,041,699.00	202,085.00	0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	507,728.00	0.00	0.00	0.00	0.00	3,041,401.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	507,728.00	0.00	0.00	0.00	0.00	3,041,401.00	0.00
8. Contributed Matching Funds	25,161,404.47						
9. Total Available (sum lines 5, 7c, & 8)	33,543,749.29	498,620.00	1,243,138.00	1,041,699.00	202,085.00	3,041,401.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	33,543,749.29	132,159.27	1,036,454.61	1,136,886.61	2,973,799.00	446,672.85	193,588.16
11. Non Donor-Authorized Expenditures							

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	33,543,749.29	132,159.27	1,036,454.61	1,136,886.61	2,973,799.00	446,672.85	193,588.16
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,407,949.27	206,683.39	869,550.08	805,572.00	2,594,728.15	0.00

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Child Nutrition: Kit Grant	Kitchen Infrastructure and Training Funds - Food Service Staff Training Funds	California Learning Communities for School Success Program	Dual Enrollment Opportunities	SB 117 COVID-19 LEA Response Funds	LCFF Equity Multiplier	A-G Access/Success Grant
RESOURCE CODE	7032	13-7029	7085	7339	7388	7399	7412
REVENUE OBJECT	88590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	940,815.00	56,967.53	1,993,690.66		94,984.80		1,230,936.01
2. a. Current Year Award				250,000.00		513,674.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	250,000.00	0.00	513,674.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	940,815.00	56,967.53	1,993,690.66	250,000.00	94,984.80	513,674.00	1,230,936.01
REVENUES							
5. Cash Received in Current Year			(400,000.00)	225,000.00		513,674.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments			400,000.00				
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	25,000.00	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	25,000.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	(400,000.00)	250,000.00	0.00	513,674.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	188,945.22	56,967.53	616,438.00	0.00	56,472.75	0.00	127,140.63
11. Non Donor-Authorized Expenditures							

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

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	188,945.22	56,967.53	616,438.00	0.00	56,472.75	0.00	127,140.63
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	751,869.78	0.00	1,377,252.66	250,000.00	38,512.05	513,674.00	1,103,795.38

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

Description	022	023	024	025	026	027	TOTAL
STATE PROGRAM NAME	A-G Learning Loss Mitigation Grant	Classified Summer Assistance Prgm	Expanded Learning Opportunities (ELO) Grant	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant		
RESOURCE CODE	7413	7415	7425	7435	7810		
REVENUE OBJECT	8590	8590	8590	8590	8590		
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	427,424.49		800,695.29	23,103,682.90	123,471.39		58,213,631.21
2. a. Current Year Award		521,879.00					36,787,114.82
b. Other Adjustments							0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	521,879.00	0.00	0.00	0.00	0.00	36,787,114.82
3. Required Matching Funds/Other							25,161,404.47
4. Total Available Award							
(sum lines 1, 2c, & 3)	427,424.49	521,879.00	800,695.29	23,103,682.90	123,471.39	0.00	120,162,150.50
REVENUES							
5. Cash Received in Current Year							31,770,120.42
6. Amounts Included in Line 5 for							
Prior Year Adjustments							420,000.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	521,879.00	0.00	0.00	0.00	0.00	4,596,994.40
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	521,879.00	0.00	0.00	0.00	0.00	4,596,994.40
8. Contributed Matching Funds							25,161,404.47
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	521,879.00	0.00	0.00	0.00	0.00	61,528,519.29
EXPENDITURES							
10. Donor-Authorized Expenditures	83,916.43	521,879.00	800,695.29	8,820,474.62	22,495.00		72,719,448.75
11. Non Donor-Authorized							
Expenditures							0.00
12. Total Expenditures							

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

Description	022	023	024	025	026	027	
(line 10 plus line 11)	83,916.43	521,879.00	800,695.29	8,820,474.62	22,495.00	0.00	72,719,448.75
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	343,508.06	0.00	0.00	14,283,208.28	100,976.39	0.00	47,442,701.75

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	007
LOCAL PROGRAM NAME	Restricted Maintenance Account (RMA)	Other Local	AEF Mini Grants	Early Literacy Grant	After School Program Toolbox Grants	Mockingbird Foundation	Youth Service America
RESOURCE CODE	8150	9010	9011	9013	9015	9017	9035
REVENUE OBJECT	8984	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							YSA 2021
AWARD							
1. Prior Year Restricted							
Ending Balance	1,656,999.77	24,726.15	8,516.12	9,867.72	5,407.03	2,398.14	2,481.76
2. a. Current Year Award			39,922.46				
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	39,922.46	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	9,942,960.00						
4. Total Available Award							
(sum lines 1, 2c, & 3)	11,599,959.77	24,726.15	48,438.58	9,867.72	5,407.03	2,398.14	2,481.76
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	39,922.46	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	39,922.46	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	39,922.46	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	11,224,959.18	1,761.67	48,438.58				2,481.76
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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	007
(line 10 plus line 11)	11,224,959.18	1,761.67	48,438.58	0.00	0.00	0.00	2,481.76
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	375,000.59	22,964.48	0.00	9,867.72	5,407.03	2,398.14	0.00

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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	Youth Service America	Youth Service America	Computer Science Supplementary Authorization Grant	Medi-Cal Billing	California Newcomer Education and Well-Being (CalNEW)	Community Engagement Initiative (CEI)	Other Local
RESOURCE CODE	9036	9037	9041	9140	9145	9150	12-7810
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	YSA 2020						
AWARD							
1. Prior Year Restricted Ending Balance	875.36			1,606,855.74		47,767.31	
2. a. Current Year Award		10,000.00	150,000.00	4,911,744.13	328,792.95	53,000.00	19,520.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	10,000.00	150,000.00	4,911,744.13	328,792.95	53,000.00	19,520.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	875.36	10,000.00	150,000.00	6,518,599.87	328,792.95	100,767.31	19,520.00
REVENUES							
5. Cash Received in Current Year		10,000.00	135,000.00	4,911,744.13	328,792.95	53,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	15,000.00	0.00	0.00	0.00	19,520.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	15,000.00	0.00	0.00	0.00	19,520.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	10,000.00	150,000.00	4,911,744.13	328,792.95	53,000.00	19,520.00
EXPENDITURES							
10. Donor-Authorized Expenditures	875.36	10,000.00	53,618.50	1,023,013.26	293,955.28	27,562.23	0.00
11. Non Donor-Authorized							

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

Description	008	009	010	011	012	013	014
Expenditures							
12. Total Expenditures (line 10 plus line 11)	875.36	10,000.00	53,618.50	1,023,013.26	293,955.28	27,562.23	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	96,381.50	5,495,586.61	34,837.67	73,205.08	19,520.00

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

Description	015	016	
LOCAL PROGRAM NAME	California State Preschool Program (CSPP)	Inclusive Early Education Expansion Pgm (IEEEP)	TOTAL
RESOURCE CODE	12-9105	12-9110	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance			3,365,895.10
2. a. Current Year Award	463,564.92	346,408.05	6,322,952.51
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	463,564.92	346,408.05	6,322,952.51
3. Required Matching Funds/Other			9,942,960.00
4. Total Available Award (sum lines 1, 2c, & 3)	463,564.92	346,408.05	19,631,807.61
REVENUES			
5. Cash Received in Current Year	0.00	151,307.10	5,589,844.18
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	463,564.92	195,100.95	733,108.33
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	463,564.92	195,100.95	733,108.33
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	463,564.92	346,408.05	6,322,952.51
EXPENDITURES			
10. Donor-Authorized Expenditures	463,564.92	211,105.27	13,361,336.01
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	015	016	
12. Total Expenditures (line 10 plus line 11)	463,564.92	211,105.27	13,361,336.01
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	135,302.78	6,270,471.60

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	140,349,400.83	301	0.00	303	140,349,400.83	305	3,613,105.57		307	136,736,295.26	309
2000 - Classified Salaries	42,700,139.28	311	1,155.98	313	42,698,983.30	315	1,505,414.04		317	41,193,569.26	319
3000 - Employee Benefits	90,942,446.05	321	2,117,321.94	323	88,825,124.11	325	1,681,095.51		327	87,144,028.60	329
4000 - Books, Supplies Equip Replace. (6500)	12,697,378.26	331	97,793.44	333	12,599,584.82	335	2,052,383.97		337	10,547,200.85	339
5000 - Services . . . & 7300 - Indirect Costs	38,165,126.28	341	48,259.25	343	38,116,867.03	345	6,994,252.60		347	31,122,614.43	349
TOTAL					322,589,960.09	365			TOTAL	306,743,708.40	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	109,777,803.38	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,691,907.77	380
3. STRS.	3101 & 3102	29,961,883.34	382
4. PERS.	3201 & 3202	3,086,477.81	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,609,192.53	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	17,843,072.87	385
7. Unemployment Insurance.	3501 & 3502	135,121.80	390
8. Workers' Compensation Insurance.	3601 & 3602	2,810,296.01	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	1,496,598.99	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		178,412,354.50	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).		2,029,949.46	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		176,382,405.04	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.		57.50%	
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)	57.50%
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)	306,743,708.40
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	340,664,623.00	10,171,043.00	350,835,666.00		17,155,000.00	333,680,666.00	14,590,461.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	4,255,203.35	9,005,795.65	13,260,999.00		1,613,523.00	11,647,476.00	1,659,209.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		12,604,018.00	12,604,018.00	5,950,111.00	2,491,271.00	16,062,858.00	5,956,222.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	44,961,488.00		44,961,488.00	4,521,813.00		49,483,301.00	
Compensated Absences Payable	628,223.17	65,774.83	693,998.00	114,432.00		808,430.00	
Subscription Liability		1,258,686.00	1,258,686.00		680,888.00	577,798.00	577,798.00
Governmental activities long-term liabilities	390,509,537.52	33,105,317.48	423,614,855.00	10,586,356.00	21,940,682.00	412,260,529.00	22,783,690.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	351,702,551.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,759,394.68
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	1,300.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,820,425.32
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	14,451,167.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				17,272,892.32
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				311,670,264.80
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				15,616.44
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,957.83

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.)	274,274,817.91	17,362.91
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)	274,274,817.91	17,362.91
B. Required effort (Line A.2 times 90%)	246,847,336.12	15,626.62
C. Current year expenditures (Line I.E and Line II.B)	311,670,264.80	19,957.83
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>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<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)	123,286,608.44		123,286,608.44			127,537,308.78
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,785.12		15,785.12			15,634.57
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)	15,634.57		15,634.57	15,230.10		15,230.10
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)			15,634.57			15,230.10
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)	197,562.99		197,562.99	197,563.00		197,563.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	25,655,387.11		25,655,387.11	24,382,348.00		24,382,348.00
5. Unsecured Roll Taxes (Object 8042)	1,256,742.14		1,256,742.14	1,256,742.00		1,256,742.00
6. Prior Years' Taxes (Object 8043)	1,812,511.59		1,812,511.59	1,812,512.00		1,812,512.00
7. Supplemental Taxes (Object 8044)	2,177,625.48		2,177,625.48	1,870,779.00		1,870,779.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,484,248.21)		(2,484,248.21)	(2,943,728.00)		(2,943,728.00)

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	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)	18,234,244.88		18,234,244.88	3,458,823.00		3,458,823.00
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)	46,849,825.98	0.00	46,849,825.98	30,035,039.00	0.00	30,035,039.00
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)	46,849,825.98	0.00	46,849,825.98	30,035,039.00	0.00	30,035,039.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,646,786.30			2,670,667.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	9,942,960.00		9,942,960.00	10,181,000.00		10,181,000.00
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)	9,942,960.00	0.00	12,589,746.30	10,181,000.00	0.00	12,851,667.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	210,710,818.00		210,710,818.00	220,811,188.00		220,811,188.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(16,203.00)		(16,203.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	210,694,615.00	0.00	210,694,615.00	220,811,188.00	0.00	220,811,188.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	352,115,639.70		352,115,639.70	321,532,150.00		321,532,150.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	6,091,831.43		6,091,831.43	2,500,000.00		2,500,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			123,286,608.44			127,537,308.78
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9905			0.9741
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			127,537,308.78			128,731,366.63
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			46,849,825.98			30,035,039.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,876,148.40			1,827,612.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			93,277,229.10			111,547,994.63
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			93,277,229.10			111,547,994.63
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])			2,466,970.13			1,109,473.09
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			49,316,796.11			31,144,512.09
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)			90,810,258.97			110,438,521.54
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			49,316,796.11			
b. State Subventions (Line D8)			90,810,258.97			
c. Less: Excluded Appropriations (Line C23)			12,589,746.30			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			127,537,308.78			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			127,537,308.78			128,731,366.63
12. Appropriations Subject to the Limit (Line D9d)			127,537,308.78			

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) 9,048,874.00
- 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) 262,825,909.22

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) 3.44%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 10,107,670.19
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,569,150.94

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,007,721.30
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)	68.80
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)	17,684,611.23
9. Carry-Forward Adjustment (Part IV, Line F)	308,651.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,993,263.00
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	204,549,351.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	37,692,415.58
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,238,432.10
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,790,612.03
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,300.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,290,861.47
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	92,800.00
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)	329,438.28
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)	28,286,502.50
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)	1,931.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,170,637.44
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	575,853.79
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	743,251.84
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,575,202.66
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)	311,338,590.35
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)	5.68%
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)	5.78%

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)	17,684,611.23
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,833,631.57
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 (6.17%) times Part III, Line B19); zero if negative	308,651.77
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.17%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	308,651.77
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)	308,651.77

Approved indirect cost rate: 6.17%
Highest rate used in any program: 6.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	15,413,198.58	938,384.02	6.09%
01	3010	5,521,883.31	340,723.08	6.17%
01	3182	183,048.30	11,294.00	6.17%
01	3311	1,356.00	83.00	6.12%
01	3345	552.00	32.00	5.80%
01	3550	165,198.71	8,259.94	5.00%
01	4035	475,319.29	29,327.20	6.17%
01	4127	498,588.31	30,762.04	6.17%
01	4201	1,968.75	121.47	6.17%
01	4203	542,182.22	33,452.65	6.17%
01	5634	61,959.48	3,822.52	6.17%
01	6010	3,374,758.67	168,738.10	5.00%
01	6211	143,252.38	8,765.46	6.12%
01	6266	1,225,164.01	75,592.62	6.17%
01	6331	188,377.13	11,622.87	6.17%
01	6385	16,149.47	996.42	6.17%
01	6386	87,482.67	5,385.92	6.16%
01	6387	1,131,866.43	69,836.18	6.17%
01	6500	32,322,008.98	4,827.72	0.01%
01	6520	41,905.00	2,585.00	6.17%
01	6546	963,992.38	58,965.42	6.12%
01	6547	1,071,225.12	65,661.49	6.13%
01	6690	2,825.66	174.34	6.17%
01	6762	2,794,978.27	172,456.24	6.17%
01	6770	390,049.51	3,900.49	1.00%
01	7085	580,614.18	35,823.82	6.17%
01	7220	98,307.41	6,065.57	6.17%
01	7412	119,751.94	7,388.69	6.17%
01	7413	79,039.39	4,876.75	6.17%
01	7422	47,104.71	2,906.00	6.17%
01	7435	8,307,961.25	512,513.37	6.17%
01	7810	21,188.05	1,306.95	6.17%
01	8150	7,559,206.30	464,585.88	6.15%
01	9010	1,645,577.41	18,707.51	1.14%
11	6391	543,992.29	27,192.46	5.00%
12	6053	276,716.35	17,072.73	6.17%
12	9010	629,357.49	30,745.43	4.89%

13	5310	6,127,940.57	362,330.99	5.91%
13	5320	297,327.09	17,553.57	5.90%
13	5330	88,666.55	5,266.79	5.94%

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	597,502.27		446,702.02	1,044,204.29
2. State Lottery Revenue	8560	3,519,301.00		1,832,268.00	5,351,569.00
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)		4,116,803.27	0.00	2,278,970.02	6,395,773.29
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,315,057.00		0.00	3,315,057.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	801,746.27		0.00	801,746.27
4. Books and Supplies	4000-4999	0.00		1,424,401.00	1,424,401.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			183,649.00	183,649.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,116,803.27	0.00	1,608,050.00	5,724,853.27
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	670,920.02	670,920.02
D. COMMENTS:					
Electronic versions of instructional materials are appropriately expensed to Object Codes 58XX.					

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	3,896.14	0.00	3,896.14	222.77		4,118.91
1110	Regular Education, K-12	160,848,489.85	58,034,995.12	218,883,484.97	12,514,869.88		231,398,354.85
3100	Alternative Schools	2,050,442.97	707,341.59	2,757,784.56	157,678.94		2,915,463.50
3200	Continuation Schools	1,915,993.46	795,759.30	2,711,752.76	155,047.02		2,866,799.78
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	5,088,281.10	1,043,328.86	6,131,609.96	350,580.59		6,482,190.55
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	9,108,094.58	3,006,201.80	12,114,296.38	692,646.33		12,806,942.71
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	55,792,872.01	8,977,452.12	64,770,324.13	3,703,304.43		68,473,628.56
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	1,300.00	0.00	1,300.00	74.33		1,374.33
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					383,978.92	383,978.92
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					9,725,968.95	9,725,968.95
----	Other Outgo					16,272,014.00	16,272,014.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	831,878.69		831,878.69
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(460,161.97)		(460,161.97)
----	Total General Fund and Charter Schools Funds Expenditures	234,809,370.11	72,565,078.79	307,374,448.90	17,946,141.01	26,381,961.87	351,702,551.78

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	597.04	0.00	3,299.10	0.00	0.00	0.00	0.00			0.00	0.00	3,896.14
1110	Regular Education, K-12	152,299,166.02	1,862,509.71	160,384.99	659,508.11	321,512.67	1,762,803.25	3,719,595.93			61,009.17	2,000.00	160,848,489.85
3100	Alternative Schools	1,794,474.40	0.00	2,607.62	46,288.36	207,072.59	0.00	0.00			0.00	0.00	2,050,442.97
3200	Continuation Schools	1,892,096.71	0.00	1,208.90	4,738.61	1,048.64	0.00	13,673.33			3,227.27	0.00	1,915,993.46
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	4,666,335.55	64,400.93	0.00	204,574.37	137,183.24	2,253.50	13,139.85			393.66	0.00	5,088,281.10
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	7,338,503.85	1,190,523.55	129,337.36	600.00	441,229.06	0.00	7,900.76			0.00	0.00	9,108,094.58
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	39,012,873.76	3,560,649.86	0.00	10,539.63	9,478,575.33	3,692,934.60	36,302.16			996.67	0.00	55,792,872.01
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		1,300.00	0.00	0.00	0.00	1,300.00
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		207,004,047.33	6,678,084.05	296,837.97	926,249.08	10,586,621.53	5,457,991.35	3,790,612.03	1,300.00	0.00	65,626.77	2,000.00	234,809,370.11

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	34,921,025.36	23,275,504.86	(161,535.10)	58,034,995.12
3100	Alternative Schools	424,442.72	282,898.87	0.00	707,341.59
3200	Continuation Schools	477,498.07	318,261.23	0.00	795,759.30
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	626,053.02	417,275.84	0.00	1,043,328.86
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	1,803,881.59	1,202,320.21	0.00	3,006,201.80
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,889,142.83	3,925,221.88	(836,912.59)	8,977,452.12
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		44,142,043.59	29,421,482.89	(998,447.69)	72,565,078.79

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)	1,290,861.47
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	92,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,444,516.45
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,578,125.05
5	Total Central Administration Costs in General Fund and Charter Schools Funds	18,406,302.97
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	234,809,370.11
2	Total Allocated Costs (from Form PCR, Column 2, Total)	72,565,078.79
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	307,374,448.90
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	575,853.79
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	923,220.84
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	13,050,378.09
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	14,549,452.72
D.	Total Direct Charged and Allocated Costs (B3 + C5)	321,923,901.62
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.72%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	383,978.92				383,978.92
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			9,725,968.95		9,725,968.95
Other Outgo (Objects 1000 - 7999)				16,272,014.00	16,272,014.00
Total Other Costs	383,978.92	0.00	9,725,968.95	16,272,014.00	26,381,961.87

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)	5,768,074.16	3,422,596.56	20,600,573.76	14,350,799.13	29,421,482.90	0.00	(998,447.69)
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	658.20	658.20	658.20	658.20	658.20	658.20	77,002.00
3100 Alternative Schools	8.00	8.00	8.00	8.00	8.00	8.00	
3200 Continuation Schools	9.00	9.00	9.00	9.00	9.00	9.00	
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	11.80	11.80	11.80	11.80	11.80	11.80	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	34.00	34.00	34.00	34.00	34.00	34.00	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	111.00	111.00	111.00	111.00	111.00	111.00	398,947.00
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	832.00	832.00	832.00	832.00	832.00	832.00	475,949.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									2,428.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	427,392.74	0.00	0.00	0.00	1,624,936.52	18,940,298.43		20,992,627.69
2000-2999	Classified Salaries	64,623.60	0.00	0.00	0.00	204,641.32	8,477,104.88		8,746,369.80
3000-3999	Employee Benefits	207,231.56	0.00	0.00	0.00	863,866.46	13,597,120.04		14,668,218.06
4000-4999	Books and Supplies	2,421.79	0.00	0.00	0.00	0.00	704,299.98		706,721.77
5000-5999	Services and Other Operating Expenditures	37,804.68	0.00	0.00	0.00	176.11	10,593,124.46		10,631,105.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	57,666.86		57,666.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	739,474.37	0.00	0.00	0.00	2,693,620.41	52,369,614.65	0.00	55,802,709.43
7310	Transfers of Indirect Costs	132,122.63	0.00	0.00	0.00	32.00	0.00		132,154.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,977,452.15							8,977,452.15
	Total Indirect Costs and PCR Allocations	9,109,574.78	0.00	0.00	0.00	32.00	0.00	0.00	9,109,606.78
	TOTAL COSTS	9,849,049.15	0.00	0.00	0.00	2,693,652.41	52,369,614.65	0.00	64,912,316.21
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	899,771.09	12,783.48		912,554.57
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	153,557.32	3,132,128.15		3,285,685.47
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	421,296.48	1,891,493.47		2,312,789.95
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	176.11	600,225.81		600,401.92
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,474,801.00	5,636,630.91	0.00	7,111,431.91
7310	Transfers of Indirect Costs	83.00	0.00	0.00	0.00	32.00	0.00		115.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	83.00	0.00	0.00	0.00	32.00	0.00	0.00	115.00
	TOTAL BEFORE OBJECT 8980	83.00	0.00	0.00	0.00	1,474,833.00	5,636,630.91	0.00	7,111,546.91
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,874,720.34
	TOTAL COSTS								4,236,826.57
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	427,392.74	0.00	0.00	0.00	725,165.43	18,927,514.95		20,080,073.12

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	64,623.60	0.00	0.00	0.00	51,084.00	5,344,976.73		5,460,684.33
3000-3999	Employee Benefits	207,231.56	0.00	0.00	0.00	442,569.98	11,705,626.57		12,355,428.11
4000-4999	Books and Supplies	2,421.79	0.00	0.00	0.00	0.00	704,299.98		706,721.77
5000-5999	Services and Other Operating Expenditures	37,804.68	0.00	0.00	0.00	0.00	9,992,898.65		10,030,703.33
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	57,666.86		57,666.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	739,474.37	0.00	0.00	0.00	1,218,819.41	46,732,983.74	0.00	48,691,277.52
7310	Transfers of Indirect Costs	132,039.63	0.00	0.00	0.00	0.00	0.00		132,039.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,977,452.15							8,977,452.15
	Total Indirect Costs and PCR Allocations	9,109,491.78	0.00	0.00	0.00	0.00	0.00	0.00	9,109,491.78
	TOTAL BEFORE OBJECT 8980	9,848,966.15	0.00	0.00	0.00	1,218,819.41	46,732,983.74	0.00	57,800,769.30
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,874,720.34
	TOTAL COSTS								60,675,489.64
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	675,328.06		675,328.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,621,638.82		1,621,638.82
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,218,347.53		1,218,347.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	435,982.67		435,982.67
5000-5999	Services and Other Operating Expenditures	35,757.06	0.00	0.00	0.00	0.00	6,338,503.21		6,374,260.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	35,757.06	0.00	0.00	0.00	0.00	10,289,800.29	0.00	10,325,557.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	35,757.06	0.00	0.00	0.00	0.00	10,289,800.29	0.00	10,325,557.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,874,720.34
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								25,161,404.47
	TOTAL COSTS								38,361,682.16

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

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

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	58,608,024.24	29,407,316.65
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	58,608,024.24	29,407,316.65
C. Unduplicated Pupil Count 1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet _____ _____ _____	2,233.00	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	2,233.00	

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

SELPA: **Riverside County (AN)**

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	3,564,866.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	3,337,625.00		
Increase in funding (if difference is positive)	<u>227,241.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	<u>113,620.50</u>	(a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>56,833.00</u>		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>543,254.85</u>	(b)	

If (b) is greater than (a).

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) 113,620.50 (d)

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

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

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

Available to set aside for EIS (line (b) minus line (e), zero if negative) 543,254.85 (f)

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

SECTION 3

Column A

Column B

Column C

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

SELPA: Riverside County (AN)

	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	64,912,316.21		
b. Less: Expenditures paid from federal sources	4,236,826.57		
c. Expenditures paid from state and local sources	60,675,489.64	58,608,024.24	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		58,608,024.24	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	60,675,489.64	58,608,024.24	2,067,465.40
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
	Actual FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	64,912,316.21		
b. Less: Expenditures paid from federal sources	4,236,826.57		
c. Expenditures paid from state and local sources	60,675,489.64	58,608,024.24	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		58,608,024.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	60,675,489.64	58,608,024.24	
d. Special education unduplicated pupil count	2,428.00	2,233.00	
e. Per capita state and local expenditures (A2c/A2d)	24,989.91	26,246.32	(1,256.41)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

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

SELPA: Riverside County (AN)

	Actual	Comparison	
	FY 2023-24	Year	
		FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	38,361,682.16	29,489,004.84	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		29,489,004.84	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>38,361,682.16</u>	<u>29,489,004.84</u>	<u>8,872,677.32</u>

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

	Actual	Comparison	
	FY 2023-24	Year	
		FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	38,361,682.16	29,489,004.84	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		29,489,004.84	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>38,361,682.16</u>	<u>29,489,004.84</u>	
b. Special education unduplicated pupil count	2,428.00	2,223.00	
c. Per capita local expenditures(B2a/ B2b)	<u>15,799.70</u>	<u>13,265.41</u>	<u>2,534.30</u>

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Alisha Fogerty

 Contact Name
 Assistant Superintendent, Business & Administrative Services

 Title

(951) 509-5095

 Telephone Number
 alisha.fogerty@alvordschools.org

 Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,428.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	372,122.00	0.00	0.00	0.00	1,633,239.00	19,691,489.00		21,696,850.00
2000-2999	Classified Salaries	65,361.00	0.00	0.00	0.00	210,681.00	10,687,018.00		10,963,060.00
3000-3999	Employee Benefits	158,074.00	0.00	0.00	0.00	782,476.00	14,218,748.00		15,159,298.00
4000-4999	Books and Supplies	1,554.00	0.00	0.00	0.00	1.00	729,191.00		730,746.00
5000-5999	Services and Other Operating Expenditures	3,960.00	0.00	0.00	0.00	0.00	9,639,099.00		9,643,059.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	601,071.00	0.00	0.00	0.00	2,626,397.00	54,965,545.00	0.00	58,193,013.00
7310	Transfers of Indirect Costs	3,011.00	0.00	0.00	0.00	39.00	0.00		3,050.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,011.00	0.00	0.00	0.00	39.00	0.00	0.00	3,050.00
	TOTAL COSTS	604,082.00	0.00	0.00	0.00	2,626,436.00	54,965,545.00	0.00	58,196,063.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	372,122.00	0.00	0.00	0.00	1,632,801.00	19,691,489.00		21,696,412.00
2000-2999	Classified Salaries	65,361.00	0.00	0.00	0.00	53,412.00	7,663,431.00		7,782,204.00
3000-3999	Employee Benefits	158,074.00	0.00	0.00	0.00	651,708.00	12,409,999.00		13,219,781.00
4000-4999	Books and Supplies	1,554.00	0.00	0.00	0.00	0.00	729,191.00		730,745.00
5000-5999	Services and Other Operating Expenditures	3,960.00	0.00	0.00	0.00	0.00	9,639,099.00		9,643,059.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	601,071.00	0.00	0.00	0.00	2,337,921.00	50,133,209.00	0.00	53,072,201.00
7310	Transfers of Indirect Costs	3,011.00	0.00	0.00	0.00	0.00	0.00		3,011.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,011.00	0.00	0.00	0.00	0.00	0.00	0.00	3,011.00
	TOTAL BEFORE OBJECT 8980	604,082.00	0.00	0.00	0.00	2,337,921.00	50,133,209.00	0.00	53,075,212.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,457,864.00
	TOTAL COSTS								54,533,076.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	637,787.00		637,787.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	844,524.00		844,524.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	733,882.00		733,882.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	405,191.00		405,191.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,066,977.00		4,066,977.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	6,688,361.00	0.00	6,688,361.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	6,688,361.00	0.00	6,688,361.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,457,864.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									37,052,135.00
	TOTAL COSTS									45,198,360.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,428.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	427,392.74	0.00	0.00	0.00	1,624,936.52	18,940,298.43	0.00		20,992,627.69
2000-2999	Classified Salaries	64,623.60	0.00	0.00	0.00	204,641.32	8,477,104.88	0.00		8,746,369.80
3000-3999	Employee Benefits	207,231.56	0.00	0.00	0.00	863,866.46	13,597,120.04	0.00		14,668,218.06
4000-4999	Books and Supplies	2,421.79	0.00	0.00	0.00	0.00	704,299.98	0.00		706,721.77
5000-5999	Services and Other Operating Expenditures	37,804.68	0.00	0.00	0.00	176.11	10,593,124.46	0.00		10,631,105.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	57,666.86	0.00		57,666.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	739,474.37	0.00	0.00	0.00	2,693,620.41	52,369,614.65	0.00	0.00	55,802,709.43
7310	Transfers of Indirect Costs	132,122.63	0.00	0.00	0.00	32.00	0.00	0.00		132,154.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,977,452.15								8,977,452.15
	Total Indirect Costs	132,122.63	0.00	0.00	0.00	32.00	0.00	0.00	0.00	132,154.63
	TOTAL COSTS	871,597.00	0.00	0.00	0.00	2,693,652.41	52,369,614.65	0.00	0.00	55,934,864.06
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	899,771.09	12,783.48	0.00		912,554.57
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	153,557.32	3,132,128.15	0.00		3,285,685.47
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	421,296.48	1,891,493.47	0.00		2,312,789.95
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	176.11	600,225.81	0.00		600,401.92
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,474,801.00	5,636,630.91	0.00	0.00	7,111,431.91
7310	Transfers of Indirect Costs	83.00	0.00	0.00	0.00	32.00	0.00	0.00		115.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	83.00	0.00	0.00	0.00	32.00	0.00	0.00	0.00	115.00
	TOTAL BEFORE OBJECT 8980	83.00	0.00	0.00	0.00	1,474,833.00	5,636,630.91	0.00	0.00	7,111,546.91
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,874,720.34
	TOTAL COSTS									4,236,826.57

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	427,392.74	0.00	0.00	0.00	725,165.43	18,927,514.95	0.00		20,080,073.12
2000-2999	Classified Salaries	64,623.60	0.00	0.00	0.00	51,084.00	5,344,976.73	0.00		5,460,684.33
3000-3999	Employee Benefits	207,231.56	0.00	0.00	0.00	442,569.98	11,705,626.57	0.00		12,355,428.11
4000-4999	Books and Supplies	2,421.79	0.00	0.00	0.00	0.00	704,299.98	0.00		706,721.77
5000-5999	Services and Other Operating Expenditures	37,804.68	0.00	0.00	0.00	0.00	9,992,898.65	0.00		10,030,703.33
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	57,666.86	0.00		57,666.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	739,474.37	0.00	0.00	0.00	1,218,819.41	46,732,983.74	0.00	0.00	48,691,277.52
7310	Transfers of Indirect Costs	132,039.63	0.00	0.00	0.00	0.00	0.00	0.00		132,039.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,977,452.15								8,977,452.15
	Total Indirect Costs	132,039.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,039.63
	TOTAL BEFORE OBJECT 8980	871,514.00	0.00	0.00	0.00	1,218,819.41	46,732,983.74	0.00	0.00	48,823,317.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,874,720.34
	TOTAL COSTS									51,698,037.49
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	675,328.06	0.00		675,328.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,621,638.82	0.00		1,621,638.82
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,218,347.53	0.00		1,218,347.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	435,982.67	0.00		435,982.67
5000-5999	Services and Other Operating Expenditures	35,757.06	0.00	0.00	0.00	0.00	6,338,503.21	0.00		6,374,260.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	35,757.06	0.00	0.00	0.00	0.00	10,289,800.29	0.00	0.00	10,325,557.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	35,757.06	0.00	0.00	0.00	0.00	10,289,800.29	0.00	0.00	10,325,557.35

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,874,720.34
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									25,161,404.47
	TOTAL COSTS									38,361,682.16

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Riverside County (AN)

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	3,605,886.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	3,564,866.00		
Increase in funding (if difference is positive)	<u>41,020.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	<u>20,510.00</u> (a)		
Current year funding (IDEA Section 619 - Resource 3315)	<u>56,520.00</u>		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>549,360.90</u> (b)		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u> </u>	(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>20,510.00</u>	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

THIS SECTION IS NOT APPLICABLE!			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		<u> </u>	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)		<u>549,360.90</u>	(f)

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Riverside County (AN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	58,196,063.00		
b. Less: Expenditures paid from federal sources	3,662,987.00		
c. Expenditures paid from state and local sources	54,533,076.00	51,698,037.49	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		51,698,037.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	54,533,076.00	51,698,037.49	2,835,038.51
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	Budgeted Amounts FY 2024-25	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	58,196,063.00		
b. Less: Expenditures paid from federal sources	3,662,987.00		
c. Expenditures paid from state and local sources	54,533,076.00	58,608,024.24	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(16,659,985.58)	
Comparison year's expenditures, adjusted for MOE calculation		41,948,038.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	54,533,076.00	41,948,038.66	
d. Special education unduplicated pupil count	2,428.00	2,233.00	
e. Per capita state and local expenditures (A2c/A2d)	22,460.08	18,785.51	3,674.57
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Riverside County (AN)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2024-25	FY 2023-24	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	45,198,360.00	38,361,682.16	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		38,361,682.16	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	45,198,360.00	38,361,682.16	6,836,677.84
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget	Comparison Year	Difference
	FY 2024-25	FY 2023-24	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	45,198,360.00	38,361,682.16	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		38,361,682.16	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	45,198,360.00	38,361,682.16	
b. Special education unduplicated pupil count	2,428.00	2,428.00	
c. Per capita local expenditures (B2a/B2b)	18,615.47	15,799.70	2,815.77
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Alisha Fogerty

Contact Name
Assistant Superintendent, Business Services Division

Title

951-509-5095

Telephone Number
alisha.fogerty@alvordschools.org

Email Address

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	13,174.75	0.00	0.00	(460,161.97)				
Other Sources/Uses Detail					0.00	14,451,167.00		
Fund Reconciliation							2,266,279.83	13,469,212.72
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	27,192.46	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	24,034.23
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	47,818.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	28,267.32
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(13,174.75)	385,151.35	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	142,580.21
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					14,451,167.00	0.00		
Fund Reconciliation							13,451,167.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
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	2,053,352.35
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						

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				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	13,174.75	(13,174.75)	460,161.97	(460,161.97)	14,451,167.00	14,451,167.00	15,717,446.83	15,717,446.83

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

Alvord Unified

Riverside County

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

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

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

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

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
11	0000	(\$903.04)
Explanation: Negative balance is a result of Fair Market Value posting of County Investment Pool		
Total of negative resource balances for Fund 11		(\$903.04)
12	0000	(\$296.45)
Explanation: Negative balance is a result of Fair Market Value posting of County Investment Pool		
Total of negative resource balances for Fund 12		(\$296.45)
13	0000	(\$109,652.53)
Explanation: Negative balance is a result of Fair Market Value posting of County Investment Pool		
Total of negative resource balances for Fund 13		(\$109,652.53)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7435	8590	(\$118,088.00)
Explanation: Negative revenue is a result of adjustment to Learning Recovery grant award amount			
11	0000	9790	(\$903.04)
Explanation: Negative balance is a result of Fair Market Value posting of County Investment Pool			
12	0000	9790	(\$296.45)
Explanation: Negative balance is a result of Fair Market Value posting of County Investment Pool			
13	0000	9790	(\$109,652.53)
Explanation: Negative balance is a result of Fair Market Value posting of County Investment Pool			

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	(\$118,088.00)
Explanation: Negative revenue is a result of adjustment to Learning Recovery grant award amount		
12	0000	(\$1,072.18)
Explanation: Negative balance is a result of Fair Market Value posting of County Investment Pool		