



2023/24 Unaudited Actuals Report

September 11, 2024

Revised October 9, 2024



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2023/24 Unaudited Actuals Report

Presented September 11, 2024

REVISED OCTOBER 9, 2024

Revision: In order to maximize federal funding and more accurately reflect the general education services provided to special education students, thereby limiting increases to the maintenance of effort, expenditures were redistributed within resources as appropriate. Revised information is notated with a yellow highlight.

Santa Rosa City Schools: Fiscal Overview

Santa Rosa City Schools operates through two distinct districts: the Santa Rosa Elementary District and the Santa Rosa High School District. Both districts share a unified administration, Board, and fiscal reporting system. The attached documents present the combined fiscal data for both districts.

Budget Estimation and Reporting:

- **June Estimates:** During budget development for the upcoming fiscal year, an estimate is prepared based on available information. These "estimated actuals" represent the District's best projection of how the current year will conclude, although not all programs have ended and all revenues and expenditures are not fully accounted for yet.
- **Unaudited Actuals:** The unaudited actuals for 2023/24 provide a snapshot of the District's actual financial activities and financial position as of June 30, 2024. These figures reflect the District's real financial outcomes for the year, subject to further verification through the annual audit process.
- **Annual Audit:** The unaudited actuals will be reviewed and finalized during the annual audit, with results expected to be presented in January.

Compliance with Education Code:

According to the Education Code, districts must close their books and adopt their financial reports by September 15 each year for the preceding fiscal year. This report is submitted to the Sonoma County Office of Education and the California Department of Education for review.

2023/24 Financial Components

- For K-8 ADA, the Mandated Cost Block Grant is \$37.81 per ADA and \$72.84 per ADA for 9-12
- Lottery revenue was \$177 per Ada for unrestricted purposes and \$72 per ADA for restricted. This reflects a reduction from \$204 and \$100 respectively in the prior year.
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

- Average Daily Attendance (ADA) is funded based on the higher number of current year, P2 from the prior year, or the three year average. The following chart breaks down the actual ADA for P2 and Annual reporting periods for the last two fiscal years:

	2022-23		2023-24	
	P2	Annual	P2	Annual
ADA				
Grades TK-3	1,604.50	1,620.39	1,680.76	1,692.99
Grades 4-6	1,177.24	1,183.70	1,143.03	1,146.15
Grades 7-8	2,161.70	2,171.02	2,196.56	2,199.94
Grades 9-12	6,645.73	6,595.06	6,569.24	6,516.67
Non Public Schools ADA				
Grades TK-3	7.89	8.11	9.23	9.51
Grades 4-6	5.3	5.22	8.15	8.42
Grades 7-8	36.57	37.66	44.83	36.38
Grades 9-12	80.61	81.46	93.3	91.08
SCOE ADA				
Grades TK-3	9.4	9.51	9.74	9.76
Grades 4-6	13.8	14.05	9.79	10.15
Grades 7-8	13.61	13.84	19.06	18.65
Grades 9-12	46.18	45.35	37.1	36.35
Total	11,802.53	11,785.37	11,820.79	11,776.05

Restricted vs. Unrestricted Funds

The District's funding is categorized into two types: restricted and unrestricted.

Restricted Funds: These funds have specific conditions on how they can be used. Restrictions may include:

- **Expenditure Limitations:** Funds may be earmarked for particular purposes, such as equipment or staffing, and cannot be used for other types of expenses.
- **Additional Requirements:** There may be conditions such as matching fund requirements, deadlines for spending, allocations based on specific student groups, or directions from donors.
- **Reporting Obligations:** These funds often come with detailed reporting requirements to ensure compliance and proper use.

Restricted funds typically allow for "indirect costs," which cover the expenses of essential support functions like fiscal reporting, payroll processing, and purchasing. Indirect costs help ensure that necessary support operations are in place.

Unrestricted Funds: These funds are more flexible and can be used for a wide range of purposes. They include:

- **General Operating Revenues:** Such as the base funding from the Local Control Funding Formula (LCFF).
- **Targeted Funds:** Some targeted funds, like Supplemental and Concentration Grant funds, also fall under unrestricted funds but are used for specific purposes while providing more flexibility than restricted funds.

Indirect costs for restricted program revenues are allocated based on the actual expenditures and are reflected as transfers to cover the costs of support services.

General Fund Revenue Components

The District receives funding for its general operations from various sources. The types of major funding sources are illustrated below:

Revenues	2023/24 Estimated Actuals			2023/24 Unaudited Actuals			% Difference
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
LCFF Sources	\$167,432,121	\$3,421,807	\$170,853,928	\$166,088,546	\$3,693,789	\$169,782,335	0.31%
Federal	\$0	\$20,146,675	\$20,146,675	\$0	\$19,753,893	\$19,753,893	0.98%
Other State	\$6,463,775	\$16,945,729	\$23,409,504	\$7,181,012	\$17,151,820	\$24,332,832	-1.93%
Other Local	\$5,488,820	\$16,945,515	\$22,434,335	\$6,201,391	\$17,293,124	\$23,494,515	-2.31%
Total	\$179,384,716	\$57,459,727	\$236,844,443	\$179,470,948	\$57,892,626	\$237,363,574	-0.11%

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LCFF Sources	\$167,432,121	\$3,421,807	\$170,853,928	\$166,088,546	\$3,693,789	\$169,782,335	0.31%
Federal	\$0	\$20,146,675	\$20,146,675	\$0	\$19,880,905	\$19,880,905	.988%
Other State	\$6,463,775	\$16,945,729	\$23,409,504	\$7,181,012	\$17,151,820	\$24,332,832	-1.93%
Other Local	\$5,488,820	\$16,945,515	\$22,434,335	\$6,201,391	\$17,293,124	\$23,494,515	-2.31%
Total	\$179,384,716	\$57,459,727	\$236,844,443	\$179,470,948	\$58,019,938	\$237,490,586	-0.099%

Local Control Funding Formula (LCFF) Overview

The Local Control Funding Formula (LCFF) is California's primary method for allocating state funding to K-12 public schools. It was implemented to create a more equitable, transparent, and flexible funding system that better supports the diverse needs of students across the state.

Key Features of the LCFF:

1. **Base Grant:**

- **Foundation Funding:** Each school district receives a base grant per student. This grant varies by grade level—elementary, middle, and high school—with higher amounts provided for high school students to reflect their additional educational needs.

2. **Supplemental and Concentration Grants:**

- **Supplemental Grant:** Additional funding is provided based on the number of students who are classified as low-income, English learners, or foster youth. The intent is to give schools extra resources to support students who may need additional assistance.
- **Concentration Grant:** Districts with a higher percentage of these students (over 55% of the total student population) receive additional funding. This is designed to address the needs of schools where a large portion of students face significant challenges.

3. **Local Control and Accountability Plan (LCAP):**

- Schools are required to develop an LCAP, which outlines how they will use the funding to improve student outcomes. This plan must be developed in consultation with parents, teachers, and other stakeholders and is reviewed annually.

4. **Flexibility and Accountability:**

- The LCFF grants local education agencies (LEAs) the flexibility to decide how to best allocate funds to meet their students' needs. However, this flexibility is balanced with accountability measures, as districts must demonstrate how funds are used to achieve specific educational goals and improve student performance.

5. **Funding Adjustments:**

- Funding levels are adjusted based on changes in enrollment and other factors, ensuring that allocations reflect current student populations and needs.

6. **State Budget Integration:**

- The LCFF funding is integrated into the state budget, which means that changes in state revenue can impact funding levels. However, the formula aims to provide a stable and predictable funding base to schools.

Impact on Budget Planning:

- **Predictability and Stability:** While the LCFF aims to provide more predictable funding, changes in state revenue and shifts in student demographics can affect overall funding levels.

- **Resource Allocation:** Districts must align their budget with their LCAP to ensure that supplemental and concentration funds are effectively used to address student needs.
- **Transparency and Accountability:** Regular reporting on how LCFF funds are used and their impact on student outcomes is essential for maintaining transparency and meeting accountability requirements.

In summary, the LCFF represents a significant reform in how schools are funded in California, emphasizing equity and local control. It provides districts with the flexibility to allocate resources in ways that best support their students while maintaining accountability through the LCAP process.

Federal Revenues

The District has received substantial COVID relief funds from federal sources. Most of these funds are allocated on a reimbursement basis, following a small initial payment. Each funding source has specific requirements, authorized uses, and deadlines for spending.

Utilization of COVID Relief Funds:

- **Hiring Additional Staff:** These funds have been used to hire extra staff to address the impacts of the pandemic on students.
- **Offsetting General Fund Costs:** They also helped offset general fund expenses where allowed, which preserved the ending fund balance and delayed the need for spending reductions.

Title Funds: In addition to COVID relief funds, the District receives various Title funds, such as Title I and Title II. While these Title funds are recurring rather than one-time, they are subject to similar spending and reimbursement rules as COVID relief funds. This includes specific requirements for how the funds must be used and how reimbursement requests must be processed.

Brief Description of Title Funds:

- **Title I:** Provides financial assistance to schools with high numbers or percentages of low-income students to ensure that all children meet challenging state academic standards.
- **Title II:** Supports professional development for teachers and principals to enhance their effectiveness and improve student achievement.
- **Other Title Funds:** Includes additional federal funding sources that support various educational initiatives, such as Title III for English learners and Title IV for student support and academic enrichment.

Other Local Revenues:

Expanded Learning Opportunities Grant

The Expanded Learning Opportunities Grant is a state-funded initiative designed to support and enhance after-school and summer programs for students. This grant aims to provide additional learning

opportunities outside of regular school hours to improve academic performance, support social-emotional development, and engage students in enriching activities.

Key Aspects of the Expanded Learning Opportunities Grant:

- **Purpose:** To fund programs that offer extended learning time, including after-school and summer enrichment activities.
- **Eligibility:** Schools and community organizations that provide programs for students in grades K-12.
- **Usage:** Funds can be used for various purposes such as staffing, program materials, service agreements, and facility costs.
- **Requirements:** Grant recipients must meet specific criteria and reporting obligations to ensure the effective use of funds and achievement of program goals.

E-Rate Revenues

E-Rate is a federal program that provides discounts to eligible schools and libraries on telecommunications, internet access, and certain related services. The program aims to make technology and internet connectivity more affordable and accessible to educational institutions.

Key Aspects of E-Rate Revenues:

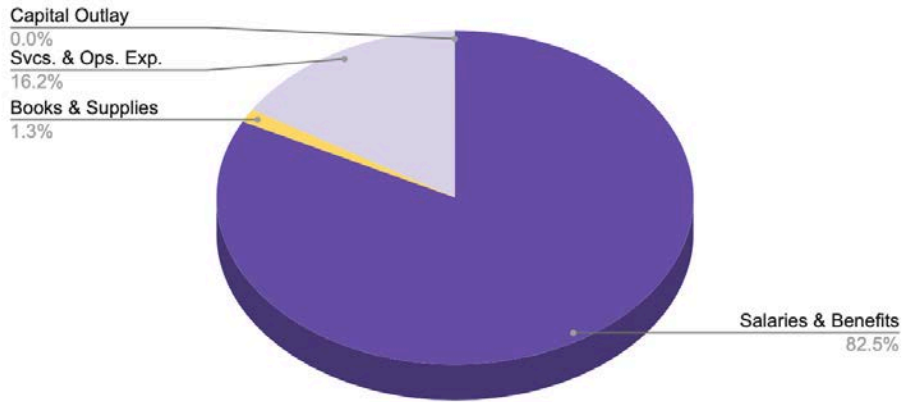
- **Purpose:** To reduce the cost of technology and communication services for schools and libraries, supporting their ability to provide digital learning environments.
- **Eligibility:** Public and private K-12 schools and libraries that meet specific criteria.
- **Discounts:** Provides discounts on services such as internet access, phone services, and network infrastructure.
- **Process:** Schools apply for E-Rate funding through a competitive process and must follow guidelines for procurement, invoicing, and compliance to receive the discounts.

Other examples of local revenues include donations, facility use fees, and contracts for service.

General Fund Operating Expenditure Components

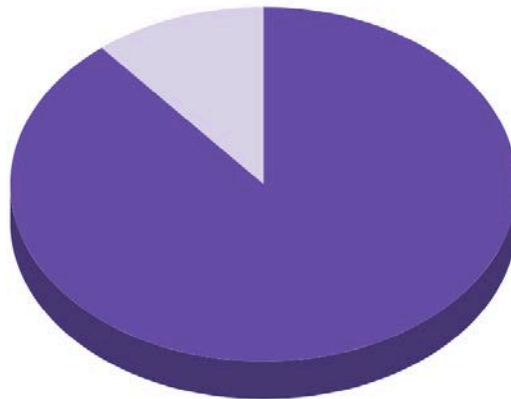
The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 82.4% of the District's Unrestricted General Fund Budget (excluding other financing/uses).

Unrestricted General Fund Expenditures



Salaries

- Classified & Certificated
- Supervisory & Administrative



Expenditures	2023/24 Estimated Actuals			2023/24 Unaudited Actuals			% Difference
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Certificated Salaries	\$59,632,143	\$38,337,769	\$97,969,912	\$60,185,678	\$38,583,969	\$98,769,647	0.41%
Classified Salaries	\$22,618,233	\$10,072,835	\$32,691,068	\$22,933,598	\$10,442,165	\$33,375,763	1.04%
Employee Benefits	\$30,151,506	\$26,616,961	\$56,768,467	\$29,933,727	\$26,149,738	\$56,083,465	-0.61%
Books and Supplies	\$1,934,811	\$3,810,238	\$5,745,048	\$1,784,748	\$3,520,526	\$5,305,274	-3.98%
Services & Operating Expenses	\$21,622,766	\$35,573,616	\$57,196,382	\$22,127,950	\$35,435,802	\$57,563,753	0.32%
Capital Outlay	\$38,559	\$888,364	\$926,924	\$38,559	\$363,829	\$402,388	-39.46%
Other Financing Sources/Uses	-\$546,397	\$210,873	-\$335,524	-\$3,283,034	\$956,746	-\$2,326,288	
Total	\$135,451,622	\$115,510,656	\$250,962,278	\$133,721,228	\$115,452,774	\$249,174,001	-0.36%

Expenditures	2023/24 Estimated Actuals			2023/24 Unaudited Actuals			% Difference
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Certificated Salaries	\$59,632,143	\$38,337,769	\$97,969,912	\$62,788,964	\$35,980,683	\$98,769,647	0.41%
Classified Salaries	\$22,618,233	\$10,072,835	\$32,691,068	\$23,337,055	\$10,038,708	\$33,375,763	1.04%
Employee Benefits	\$30,151,506	\$26,616,961	\$56,768,467	\$30,861,652	\$25,221,813	\$56,083,465	-0.61%
Books and Supplies	\$1,934,811	\$3,810,238	\$5,745,048	\$1,784,748	\$3,520,526	\$5,305,274	-3.98%
Services & Operating Expenses	\$21,622,766	\$35,573,616	\$57,196,382	\$25,914,047	\$31,649,705	\$57,563,753	0.32%
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Total	\$135,451,622	\$115,510,656	\$250,962,278	\$133,721,228	\$115,452,774	\$249,174,001	-0.36%

Contributions to Restricted Programs

Transfers of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue. For 2023/24, contributions were required to cover special education and routine restricted maintenance.

Special Education Maintenance of Effort:

Special Education Maintenance of Effort (MOE) is a federal requirement under the Individuals with Disabilities Education Act (IDEA) that applies to local educational agencies (LEAs). It requires LEAs to maintain a consistent level of financial support for special education services from year to year, ensuring that students with disabilities continue to receive necessary funding for their educational needs.

LEAs must either spend at least the same amount of local or state and local funds combined on special education as they did in the previous year. This can be measured in two ways:

1. **Expenditure Basis:** The total amount spent on special education.
2. **Per Capita Basis:** The amount spent per student with disabilities.

There are allowable exceptions that permit LEAs to reduce their MOE spending, such as a reduction in the number of students with disabilities or the retirement of high-cost staff. If an LEA fails to meet MOE requirements, it risks losing federal IDEA funding.

It is important to emphasize that students receiving special education services are general education students first. Special education services are supplementary to the general education they receive. At SRCS, this is typically reflected in the contributions made to special education resource accounts from the unrestricted general fund.

During the fiscal closing process for 2023/24, additional steps were taken to ensure that general education costs were accurately assigned to unrestricted resources and goals. This effort helped prevent any potential inflation of the special education Maintenance of Effort (MOE) calculation.

Routine Restricted Maintenance

In California, local educational agencies (LEAs) are required to allocate 3% of their general fund expenditures to a Routine Restricted Maintenance Account (RRMA) as part of maintaining their school facilities. This requirement, outlined in the state's Education Code, ensures that districts set aside adequate funds for ongoing and routine maintenance, such as repairs and upkeep of school buildings, to preserve the quality and safety of facilities.

The 3% requirement applies to LEAs that receive state funding for school construction or modernization through the School Facility Program. By meeting this requirement, LEAs help ensure that facilities remain in good condition over time and reduce the need for costly emergency repairs.

Summary of Revisions

Adjustment entries were made which reduced the increase in the special education maintenance of effort calculation. These adjustments resulted in no change to the general fund unrestricted ending balance. The Special Education Resource and Goal adjustments are:

- District administration and clerical staff not providing direct special education services were coded out of special education direct services into administration and clerical account codes.

- Professional development for staff was coded out of special education direct services into a professional development account code.
- 15% of special education contracted services were coded out of special education direct services into administrative account codes for the associated administration of those entities.
- 1% of special education teachers were coded out of special education direct services into general education services for the general education services provided.
- 10 % of Psychologists were coded out of special education direct services into general education services for the general education services provided.

Adjustments were made to the General Fund 01 restricted categorical resource programs, which enable the district to maximize restricted federal funds and preserve unrestricted general operating funds:

- Student & Family Engagement Senior Secretary and Student & Family Engagement Admin on Special Assignment were moved out of other resources into Title 1 resource 3010 to spend down this available allocation.
 - A portion of this was moved into Title I resource 3010 out of ESSER III
 - Resources and expenditures out of our costs for the Individuals with Disabilities Education Act (IDEA) that are allowable to be spent with ESSER III funds were then moved in to replace what was moved out into Title 1 resource 3010 into ESSER III.
 - This reduced the general fund contribution from unrestricted to restricted special education.
 - These two positions were also funded out of unrestricted resources.
 - The result of this adjustment to the general fund unrestricted ending fund balance is an increase of \$182,875.16.
- To reduce the available resource 4035 Title II allocation:
 - Expenditures out of the resource 6266 Educator Effectiveness Grant were identified to move into resource 4035.
 - During this process, it was discovered that expenditures out of resource 4035 Title II needed to be moved to the resource 6266 Educator Effectiveness Grant as well.
 - This resulted in no change to the unrestricted ending fund balance. It only affected the restricted accounts.
- Mental Health Services:
 - Psychologists were moved out of resource 6500 Special Education into resource 3327 Special Education Mental Health.
 - School Based Therapists were moved from resource 3327 Special Education Mental Health to resource 6546 Mental Health-Related Services to fully expend the resource 3327 Special Education Mental Health allocation.

- This resulted in no change to the unrestricted ending fund balance. It only affected the restricted accounts.

Summary of Variances from Estimated Actuals/Budget Adoption to Unaudited Actuals

The major difference in reporting periods was actually due to change in accounting practice for the Expanded Learning Opportunity Program funds. The funds have been moved from the unrestricted general fund to a fund 12, which more accurately reflects the intended use of the funds. This change is reflected in the differences between other outgo and indirect cost transfers.

Overall, there was very little variance between the estimated actuals provided in June as compared to the unaudited actuals presented here. The net difference in revenues was -0.11% and expenditures were off by only -0.36% (adjusting for the transfers between Funds 01 and 12). Given the size and complexity of the SRCS budget, this speaks to the level of commitment to detail and accuracy of the fiscal team.

Additional Information and Forms

The required state forms following this narrative provide additional details on all funds.

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	166,088,545.57	3,693,789.00	169,782,334.57	166,197,608.00	3,421,807.00	169,619,415.00	-0.1%
2) Federal Revenue		8100-8299	0.00	19,880,904.95	19,880,904.95	0.00	7,582,368.00	7,582,368.00	-61.9%
3) Other State Revenue		8300-8599	7,181,011.95	17,151,820.13	24,332,832.08	6,463,775.00	16,058,104.00	22,521,879.00	-7.4%
4) Other Local Revenue		8600-8799	6,201,390.85	17,293,123.84	23,494,514.69	9,279,436.00	14,109,976.00	23,389,412.00	-0.4%
5) TOTAL, REVENUES			179,470,948.37	58,019,637.92	237,490,586.29	181,940,819.00	41,172,255.00	223,113,074.00	-6.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	62,788,963.79	35,980,683.01	98,769,646.80	70,030,467.00	27,757,805.00	97,788,272.00	-1.0%
2) Classified Salaries		2000-2999	23,337,055.30	10,038,707.72	33,375,763.02	22,909,254.00	9,757,964.00	32,667,218.00	-2.1%
3) Employee Benefits		3000-3999	30,861,651.89	25,221,813.34	56,083,465.23	33,578,823.00	23,174,429.00	56,753,252.00	1.2%
4) Books and Supplies		4000-4999	1,784,748.07	3,520,525.51	5,305,273.58	1,027,180.00	3,110,801.00	4,137,981.00	-22.0%
5) Services and Other Operating Expenditures		5000-5999	25,914,047.47	31,649,705.07	57,563,752.54	20,876,235.00	31,800,016.00	52,676,251.00	-8.5%
6) Capital Outlay		6000-6999	38,559.37	363,828.85	402,388.22	38,560.00	106,853.00	145,413.00	-63.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	125,764.00	638,404.00	764,168.00	83,412.00	0.00	83,412.00	-89.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,416,976.80)	326,520.66	(3,090,456.14)	(1,070,673.00)	325,859.00	(744,814.00)	-75.9%
9) TOTAL, EXPENDITURES			141,433,813.09	107,740,188.16	249,174,001.25	147,473,258.00	96,033,727.00	243,506,985.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,037,135.28	(49,720,550.24)	(11,683,414.96)	34,467,561.00	(54,861,472.00)	(20,393,911.00)	74.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,351.13	0.00	45,351.13	1,085,739.00	0.00	1,085,739.00	2,294.1%
b) Transfers Out		7600-7629	0.00	3,901,268.84	3,901,268.84	0.00	0.00	0.00	-100.0%
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	(33,958,751.08)	33,958,751.08	0.00	(47,065,576.00)	47,065,576.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,913,399.95)	30,057,482.24	(3,855,917.71)	(45,979,837.00)	47,065,576.00	1,085,739.00	-128.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,123,735.33	(19,663,068.00)	(15,539,332.67)	(11,512,276.00)	(7,795,896.00)	(19,308,172.00)	24.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,360,981.32	38,391,209.42	52,752,190.74	18,484,716.65	18,728,141.42	37,212,858.07	-29.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			14,360,981.32	38,391,209.42	52,752,190.74	18,484,716.65	18,728,141.42	37,212,858.07	-29.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,360,981.32	38,391,209.42	52,752,190.74	18,484,716.65	18,728,141.42	37,212,858.07	-29.5%
2) Ending Balance, June 30 (E + F1e)			18,484,716.65	18,728,141.42	37,212,858.07	6,972,440.65	10,932,245.42	17,904,686.07	-51.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	312,225.31	0.00	312,225.31	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,728,141.42	18,728,141.42	0.00	11,136,395.82	11,136,395.82	-40.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	11,121,919.41	0.00	11,121,919.41	235,882.27	0.00	235,882.27	-97.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,013,821.93	0.00	7,013,821.93	6,713,773.38	0.00	6,713,773.38	-4.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	22,785.00	(204,150.40)	(181,365.40)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,023,699.03	12,749,526.41	23,773,225.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	(333,681.00)	0.00	(333,681.00)				
b) in Banks		9120	3,000.00	0.00	3,000.00				
c) in Revolving Cash Account		9130	36,750.00	0.00	36,750.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,412,324.16	916,918.92	2,329,243.08				
4) Due from Grantor Government		9290	1,216,617.90	15,881,080.22	17,097,698.12				
5) Due from Other Funds		9310	14,563,604.75	0.00	14,563,604.75				
6) Stores		9320	312,225.31	0.00	312,225.31				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			28,234,540.15	29,547,525.55	57,782,065.70				
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	3,314,751.79	5,483,213.20	8,797,964.99				
2) Due to Grantor Governments		9590	3,432,569.00	1,760,121.02	5,192,690.02				
3) Due to Other Funds		9610	3,002,502.71	710,036.31	3,712,539.02				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,866,013.60	2,866,013.60				
6) TOTAL, LIABILITIES			9,749,823.50	10,819,384.13	20,569,207.63				
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)			18,484,716.65	18,728,141.42	37,212,858.07				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	55,744,189.00	0.00	55,744,189.00	56,939,058.00	0.00	56,939,058.00	2.1%
Education Protection Account State Aid - Current Year		8012	2,526,558.00	0.00	2,526,558.00	2,427,647.00	0.00	2,427,647.00	-3.9%
State Aid - Prior Years		8019	(647,050.00)	0.00	(647,050.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	492,781.76	0.00	492,781.76	485,440.00	0.00	485,440.00	-1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,616.96	0.00	2,616.96	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	101,018,940.38	0.00	101,018,940.38	104,565,956.00	0.00	104,565,956.00	3.5%
Unsecured Roll Taxes		8042	4,172,348.74	0.00	4,172,348.74	4,283,354.00	0.00	4,283,354.00	2.7%
Prior Years' Taxes		8043	10,738.66	0.00	10,738.66	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,960,594.45	0.00	2,960,594.45	2,766,200.00	0.00	2,766,200.00	-6.6%
Education Revenue Augmentation Fund (ERAF)		8045	6,160,347.00	0.00	6,160,347.00	5,903,520.00	0.00	5,903,520.00	-4.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	6,007,715.62	0.00	6,007,715.62	2,486,023.00	0.00	2,486,023.00	-58.6%
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			178,449,780.57	0.00	178,449,780.57	179,857,198.00	0.00	179,857,198.00	0.8%
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	(12,361,235.00)	0.00	(12,361,235.00)	(13,659,590.00)	0.00	(13,659,590.00)	10.5%
Property Taxes Transfers		8097	0.00	3,693,789.00	3,693,789.00	0.00	3,421,807.00	3,421,807.00	-7.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			166,088,545.57	3,693,789.00	169,782,334.57	166,197,608.00	3,421,807.00	169,619,415.00	-0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,933,568.00	3,933,568.00	0.00	3,713,988.00	3,713,988.00	-5.6%
Special Education Discretionary Grants		8182	0.00	540,194.79	540,194.79	0.00	190,333.00	190,333.00	-64.8%
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	212,470.94	212,470.94	0.00	226,000.00	226,000.00	6.4%
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		2,513,443.79	2,513,443.79		1,845,527.00	1,845,527.00	-26.6%
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		451,441.51	451,441.51		284,728.00	284,728.00	-36.9%
Title III, Immigrant Student Program	4201	8290		37,964.59	37,964.59		3,766.00	3,766.00	-90.1%
Title III, English Learner Program	4203	8290		392,504.76	392,504.76		222,320.00	222,320.00	-43.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		656,970.62	656,970.62		483,473.00	483,473.00	-26.4%
Career and Technical Education	3500-3599	8290		239,514.00	239,514.00		140,000.00	140,000.00	-41.5%
All Other Federal Revenue	All Other	8290	0.00	10,902,831.95	10,902,831.95	0.00	472,233.00	472,233.00	-95.7%
TOTAL, FEDERAL REVENUE			0.00	19,880,904.95	19,880,904.95	0.00	7,582,368.00	7,582,368.00	-61.9%
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		307,408.00	307,408.00		254,661.00	254,661.00	-17.2%
Prior Years	6500	8319		1,780.00	1,780.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	59,353.00	59,353.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	675,522.00	0.00	675,522.00	675,522.00	0.00	675,522.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,624,805.55	1,369,745.30	3,994,550.85	2,171,351.00	1,165,003.00	3,336,354.00	-16.5%
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		1,271,767.50	1,271,767.50		1,271,767.00	1,271,767.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		679,917.70	679,917.70		780,000.00	780,000.00	14.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,880,684.40	13,461,848.63	17,342,533.03	3,616,902.00	12,586,673.00	16,203,575.00	-6.6%
TOTAL, OTHER STATE REVENUE			7,181,011.95	17,151,820.13	24,332,832.08	6,463,775.00	16,058,104.00	22,521,879.00	-7.4%
OTHER LOCAL REVENUE									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	753,704.01	0.00	753,704.01	814,721.00	0.00	814,721.00	8.1%
Interest		8660	1,423,987.61	0.00	1,423,987.61	512,201.00	0.00	512,201.00	-64.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	938,078.00	0.00	938,078.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	461,339.08	0.00	461,339.08	101,000.00	0.00	101,000.00	-78.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,226,343.89	0.00	1,226,343.89	3,032,856.00	0.00	3,032,856.00	147.3%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,397,938.26	2,427,898.84	3,825,837.10	4,818,658.00	935,989.00	5,754,647.00	50.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		14,865,225.00	14,865,225.00		13,173,987.00	13,173,987.00	-11.4%
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			6,201,390.85	17,293,123.84	23,494,514.69	9,279,436.00	14,109,976.00	23,389,412.00	-0.4%
TOTAL, REVENUES			179,470,948.37	58,019,637.92	237,490,586.29	181,940,819.00	41,172,255.00	223,113,074.00	-6.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	52,510,004.65	22,065,807.49	74,575,812.14	54,581,581.00	21,461,430.00	76,043,011.00	2.0%
Certificated Pupil Support Salaries		1200	(664,764.82)	10,818,123.57	10,153,358.75	6,509,683.00	3,487,202.00	9,996,885.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	9,335,589.82	917,548.17	10,253,137.99	7,406,384.00	2,024,662.00	9,431,046.00	-8.0%
Other Certificated Salaries		1900	1,608,134.14	2,179,203.78	3,787,337.92	1,532,819.00	784,511.00	2,317,330.00	-38.8%
TOTAL, CERTIFICATED SALARIES			62,788,963.79	35,980,683.01	98,769,646.80	70,030,467.00	27,757,805.00	97,788,272.00	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,019,176.18	2,857,717.63	3,876,893.81	(8,102.00)	3,577,597.00	3,569,495.00	-7.9%
Classified Support Salaries		2200	6,259,033.57	3,842,795.63	10,101,829.20	6,434,215.00	3,707,432.00	10,141,647.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	3,549,326.60	900,583.86	4,449,910.46	3,418,142.00	870,006.00	4,288,148.00	-3.6%
Clerical, Technical and Office Salaries		2400	9,135,605.31	378,998.74	9,514,604.05	8,707,087.00	660,981.00	9,368,068.00	-1.5%
Other Classified Salaries		2900	3,373,913.64	2,058,611.86	5,432,525.50	4,357,912.00	941,948.00	5,299,860.00	-2.4%
TOTAL, CLASSIFIED SALARIES			23,337,055.30	10,038,707.72	33,375,763.02	22,909,254.00	9,757,964.00	32,667,218.00	-2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,477,860.41	15,359,840.91	26,837,701.32	11,763,515.00	15,212,995.00	26,976,510.00	0.5%
PERS		3201-3202	5,608,176.53	2,576,458.61	8,184,635.14	6,047,406.00	2,466,967.00	8,514,373.00	4.0%
OASDI/Medicare/Alternative		3301-3302	2,730,219.29	1,273,447.96	4,003,667.25	2,971,225.00	1,119,929.00	4,091,154.00	2.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	9,523,259.97	4,298,754.66	13,822,014.63	10,557,594.00	3,212,411.00	13,770,005.00	-0.4%
Unemployment Insurance		3501-3502	18,341.09	46,392.59	64,733.68	48,258.00	16,021.00	64,279.00	-0.7%
Workers' Compensation		3601-3602	1,644,515.81	954,050.54	2,598,566.35	1,968,851.00	655,801.00	2,624,652.00	1.0%
OPEB, Allocated		3701-3702	(1,371,716.60)	29,568.63	(1,342,147.97)	(1,232,581.00)	0.00	(1,232,581.00)	-8.2%
OPEB, Active Employees		3751-3752	1,230,995.39	683,299.44	1,914,294.83	1,454,555.00	490,305.00	1,944,860.00	1.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,861,651.89	25,221,813.34	56,083,465.23	33,578,823.00	23,174,429.00	56,753,252.00	1.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	15,824.26	457,607.56	473,431.82	0.00	35,280.00	35,280.00	-92.5%
Books and Other Reference Materials		4200	138,646.53	177,462.46	316,108.99	36,392.00	141,564.00	177,956.00	-43.7%
Materials and Supplies		4300	1,393,159.99	2,270,203.37	3,663,363.36	838,080.00	2,612,417.00	3,450,497.00	-5.8%
Noncapitalized Equipment		4400	237,117.29	615,252.12	852,369.41	152,708.00	321,540.00	474,248.00	-44.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,784,748.07	3,520,525.51	5,305,273.58	1,027,180.00	3,110,801.00	4,137,981.00	-22.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	13,670,068.56	17,939,449.84	31,609,518.40	8,875,667.00	20,442,420.00	29,318,087.00	-7.2%
Travel and Conferences		5200	280,583.43	464,547.34	745,130.77	248,962.00	333,587.00	582,549.00	-21.8%
Dues and Memberships		5300	51,224.27	13,166.11	64,390.38	50,655.00	9,517.00	60,172.00	-6.6%
Insurance		5400 - 5450	3,138,636.73	0.00	3,138,636.73	3,140,268.00	0.00	3,140,268.00	0.1%
Operations and Housekeeping Services		5500	3,080,838.84	1,769,818.44	4,850,657.28	4,155,176.00	0.00	4,155,176.00	-14.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	738,152.43	1,137,551.20	1,875,703.63	832,070.00	1,074,715.00	1,906,785.00	1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,640,501.16	10,258,807.08	14,899,308.24	3,196,118.00	9,905,570.00	13,101,688.00	-12.1%
Communications		5900	314,042.05	66,365.06	380,407.11	377,319.00	34,207.00	411,526.00	8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,914,047.47	31,649,705.07	57,563,752.54	20,876,235.00	31,800,016.00	52,676,251.00	-8.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	60,127.81	60,127.81	0.00	0.00	0.00	-100.0%
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	38,559.37	303,701.04	342,260.41	38,560.00	106,853.00	145,413.00	-57.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			38,559.37	363,828.85	402,388.22	38,560.00	106,853.00	145,413.00	-63.9%
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	5,491.00	0.00	5,491.00	5,491.00	0.00	5,491.00	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	120,273.00	0.00	120,273.00	77,921.00	0.00	77,921.00	-35.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	638,404.00	638,404.00	0.00	0.00	0.00	-100.0%
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)			125,764.00	638,404.00	764,168.00	83,412.00	0.00	83,412.00	-89.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(326,520.66)	326,520.66	0.00	(325,859.00)	325,859.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(3,090,456.14)	0.00	(3,090,456.14)	(744,814.00)	0.00	(744,814.00)	-75.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,416,976.80)	326,520.66	(3,090,456.14)	(1,070,673.00)	325,859.00	(744,814.00)	-75.9%
TOTAL, EXPENDITURES			141,433,813.09	107,740,188.16	249,174,001.25	147,473,258.00	96,033,727.00	243,506,985.00	-2.3%
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	45,351.13	0.00	45,351.13	1,085,739.00	0.00	1,085,739.00	2,294.1%
(a) TOTAL, INTERFUND TRANSFERS IN			45,351.13	0.00	45,351.13	1,085,739.00	0.00	1,085,739.00	2,294.1%
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	0.00	3,901,268.84	3,901,268.84	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,901,268.84	3,901,268.84	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(33,958,751.08)	33,958,751.08	0.00	(47,065,576.00)	47,065,576.00	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			(33,958,751.08)	33,958,751.08	0.00	(47,065,576.00)	47,065,576.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(33,913,399.95)	30,057,482.24	(3,855,917.71)	(45,979,837.00)	47,065,576.00	1,085,739.00	-128.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	166,088,545.57	3,693,789.00	169,782,334.57	166,197,608.00	3,421,807.00	169,619,415.00	-0.1%
2) Federal Revenue		8100-8299	0.00	19,880,904.95	19,880,904.95	0.00	7,582,368.00	7,582,368.00	-61.9%
3) Other State Revenue		8300-8599	7,181,011.95	17,151,820.13	24,332,832.08	6,463,775.00	16,058,104.00	22,521,879.00	-7.4%
4) Other Local Revenue		8600-8799	6,201,390.85	17,293,123.84	23,494,514.69	9,279,436.00	14,109,976.00	23,389,412.00	-0.4%
5) TOTAL, REVENUES			179,470,948.37	58,019,637.92	237,490,586.29	181,940,819.00	41,172,255.00	223,113,074.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		71,807,121.11	69,538,388.61	141,345,509.72	70,183,336.00	72,538,995.00	142,722,331.00	1.0%
2) Instruction - Related Services	2000-2999		30,954,971.47	6,116,930.54	37,071,902.01	24,942,276.00	5,013,346.00	29,955,622.00	-19.2%
3) Pupil Services	3000-3999		12,988,178.61	20,830,464.25	33,818,642.86	23,820,239.00	10,863,645.00	34,683,884.00	2.6%
4) Ancillary Services	4000-4999		2,919,627.63	395,860.41	3,315,488.04	2,948,069.00	150,037.00	3,098,106.00	-6.6%
5) Community Services	5000-5999		2,029,460.89	0.00	2,029,460.89	1,925,440.00	0.00	1,925,440.00	-5.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,963,496.95	1,457,932.46	13,421,429.41	13,848,294.00	511,477.00	14,359,771.00	7.0%
8) Plant Services	8000-8999		8,645,192.43	8,762,207.89	17,407,400.32	9,722,192.00	6,956,227.00	16,678,419.00	-4.2%
9) Other Outgo	9000-9999	Except 7600-7699	125,764.00	638,404.00	764,168.00	83,412.00	0.00	83,412.00	-89.1%
10) TOTAL, EXPENDITURES			141,433,813.09	107,740,188.16	249,174,001.25	147,473,258.00	96,033,727.00	243,506,985.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,037,135.28	(49,720,550.24)	(11,683,414.96)	34,467,561.00	(54,861,472.00)	(20,393,911.00)	74.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	45,351.13	0.00	45,351.13	1,085,739.00	0.00	1,085,739.00	2,294.1%
b) Transfers Out		7600-7629	0.00	3,901,268.84	3,901,268.84	0.00	0.00	0.00	-100.0%
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	(33,958,751.08)	33,958,751.08	0.00	(47,065,576.00)	47,065,576.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,913,399.95)	30,057,482.24	(3,855,917.71)	(45,979,837.00)	47,065,576.00	1,085,739.00	-128.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,123,735.33	(19,663,068.00)	(15,539,332.67)	(11,512,276.00)	(7,795,896.00)	(19,308,172.00)	24.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,360,981.32	38,391,209.42	52,752,190.74	18,484,716.65	18,728,141.42	37,212,858.07	-29.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,360,981.32	38,391,209.42	52,752,190.74	18,484,716.65	18,728,141.42	37,212,858.07	-29.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,360,981.32	38,391,209.42	52,752,190.74	18,484,716.65	18,728,141.42	37,212,858.07	-29.5%
2) Ending Balance, June 30 (E + F1e)			18,484,716.65	18,728,141.42	37,212,858.07	6,972,440.65	10,932,245.42	17,904,686.07	-51.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	312,225.31	0.00	312,225.31	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,728,141.42	18,728,141.42	0.00	11,136,395.82	11,136,395.82	-40.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,121,919.41	0.00	11,121,919.41	235,882.27	0.00	235,882.27	-97.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,013,821.93	0.00	7,013,821.93	6,713,773.38	0.00	6,713,773.38	-4.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	22,785.00	(204,150.40)	(181,365.40)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	1,088,446.62	655,147.62
6300	Lottery: Instructional Materials	721,764.84	1,491,974.84
6331	CA Community Schools Partnership Act - Planning Grant	90,956.32	90,956.32
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,350,979.60	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,919,898.00	2,297,324.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	5,316.38	5,316.38
7029	Child Nutrition: Food Service Staff Training Funds	26,514.60	26,514.60
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,563,480.21	1,563,480.21
7311	Classified School Employee Professional Development Block Grant	41,639.90	41,639.90
7338	College Readiness Block Grant	8,369.86	8,369.86
7339	Dual Enrollment Opportunities	78,315.15	78,315.15
7412	A-G Access/Success Grant	760,217.33	503,081.33
7413	A-G Learning Loss Mitigation Grant	304,750.69	220,772.69
7810	Other Restricted State	199,705.97	137,699.97
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	65,167.00
9010	Other Restricted Local	4,567,785.95	3,950,635.95
Total, Restricted Balance		18,728,141.42	11,136,395.82

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	3,031,959.89	0.00	-100.0%
5) TOTAL, REVENUES			3,031,959.89	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,090,040.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,785,343.33	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,875,383.99	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,575.90	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)			156,575.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,099,900.40	1,256,476.30	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,099,900.40	1,256,476.30	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,099,900.40	1,256,476.30	14.2%
2) Ending Balance, June 30 (E + F1e)			1,256,476.30	1,256,476.30	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	1,256,476.30	1,256,476.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,256,476.30		
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			1,256,476.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			1,256,476.30		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,031,959.89	0.00	-100.0%
TOTAL, REVENUES			3,031,959.89	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,090,040.66	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,090,040.66	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	1,785,343.33	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,785,343.33	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,875,383.99	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Unaudited Actuals
 Student Activity Special Revenue Fund
 Expenditures by Object

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,031,959.89	0.00	-100.0%
5) TOTAL, REVENUES			3,031,959.89	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,875,383.99	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,875,383.99	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,575.90	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)			156,575.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,099,900.40	1,256,476.30	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,099,900.40	1,256,476.30	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,099,900.40	1,256,476.30	14.2%
2) Ending Balance, June 30 (E + F1e)			1,256,476.30	1,256,476.30	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	1,256,476.30	1,256,476.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,256,476.30	1,256,476.30
Total, Restricted Balance		1,256,476.30	1,256,476.30

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	20,365,455.00	22,488,900.00	10.4%
2) Federal Revenue		8100-8299	231,153.61	152,485.00	-34.0%
3) Other State Revenue		8300-8599	2,801,839.18	329,679.00	-88.2%
4) Other Local Revenue		8600-8799	743,038.66	200,000.00	-73.1%
5) TOTAL, REVENUES			24,141,486.45	23,171,064.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,420,604.94	13,174,935.00	15.4%
2) Classified Salaries		2000-2999	2,622,334.23	3,074,676.00	17.2%
3) Employee Benefits		3000-3999	5,551,446.82	5,938,605.00	7.0%
4) Books and Supplies		4000-4999	261,970.93	132,395.00	-49.5%
5) Services and Other Operating Expenditures		5000-5999	1,377,676.41	235,635.00	-82.9%
6) Capital Outlay		6000-6999	115,840.89	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	92,250.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,762,315.38	429,261.00	-84.5%
9) TOTAL, EXPENDITURES			24,204,439.60	22,985,507.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(62,953.15)	185,557.00	-394.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	585,739.00	New
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	(585,739.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,953.15)	(400,182.00)	535.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,445,686.42	4,382,733.27	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,445,686.42	4,382,733.27	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,445,686.42	4,382,733.27	-1.4%
2) Ending Balance, June 30 (E + F1e)			4,382,733.27	3,982,551.27	-9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,375,190.63	3,375,190.63	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	1,006,042.64	1,030,136.64	2.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(422,776.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,256,719.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(228,180.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,500.00		
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	944,151.05		
4) Due from Grantor Government		9290	193,005.28		
5) Due from Other Funds		9310	345,226.02		
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			17,512,421.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	688,578.61		
2) Due to Grantor Governments		9590	309,213.00		
3) Due to Other Funds		9610	11,895,054.67		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	236,842.13		
6) TOTAL, LIABILITIES			13,129,688.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,382,733.27		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	8,369,145.00	9,223,260.00	10.2%
Education Protection Account State Aid - Current Year		8012	396,584.00	358,393.00	-9.6%
State Aid - Prior Years		8019	(45,022.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	11,644,748.00	12,907,247.00	10.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,365,455.00	22,488,900.00	10.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	46,333.60	152,485.00	229.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	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	184,820.01	0.00	-100.0%
TOTAL, FEDERAL REVENUE			231,153.61	152,485.00	-34.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	32,616.00	32,616.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	562,404.50	297,063.00	-47.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,206,818.68	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,801,839.18	329,679.00	-88.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	471,992.78	200,000.00	-57.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	220,149.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	50,896.88	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			743,038.66	200,000.00	-73.1%
TOTAL, REVENUES			24,141,486.45	23,171,064.00	-4.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,840,148.56	11,576,036.00	17.6%
Certificated Pupil Support Salaries		1200	562,429.97	627,586.00	11.6%
Certificated Supervisors' and Administrators' Salaries		1300	730,492.82	684,729.00	-6.3%
Other Certificated Salaries		1900	287,533.59	286,584.00	-0.3%
TOTAL, CERTIFICATED SALARIES			11,420,604.94	13,174,935.00	15.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	450,526.92	615,736.00	36.7%
Classified Support Salaries		2200	466,378.75	468,640.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	371,499.47	363,331.00	-2.2%
Clerical, Technical and Office Salaries		2400	846,940.59	930,434.00	9.9%
Other Classified Salaries		2900	486,988.50	696,535.00	43.0%
TOTAL, CLASSIFIED SALARIES			2,622,334.23	3,074,676.00	17.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,491,940.51	2,200,771.00	-11.7%
PERS		3201-3202	662,723.84	822,356.00	24.1%
OASDI/Medicare/Alternative		3301-3302	411,398.66	530,561.00	29.0%
Health and Welfare Benefits		3401-3402	1,486,955.58	1,802,772.00	21.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	6,937.94	7,985.00	15.1%
Workers' Compensation		3601-3602	281,683.82	323,345.00	14.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	209,806.47	250,815.00	19.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,551,446.82	5,938,605.00	7.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	17,385.52	0.00	-100.0%
Books and Other Reference Materials		4200	8,383.38	5,600.00	-33.2%
Materials and Supplies		4300	219,328.03	115,295.00	-47.4%
Noncapitalized Equipment		4400	16,874.00	11,500.00	-31.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			261,970.93	132,395.00	-49.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	545,209.79	88,000.00	-83.9%
Travel and Conferences		5200	10,746.83	2,000.00	-81.4%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	497,649.27	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	727.65	500.00	-31.3%
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	322,395.21	143,075.00	-55.6%
Communications		5900	947.66	1,560.00	64.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,377,676.41	235,635.00	-82.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	115,840.89	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			115,840.89	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	92,250.00	0.00	-100.0%
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)			92,250.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	2,762,315.38	429,261.00	-84.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,762,315.38	429,261.00	-84.5%
TOTAL, EXPENDITURES			24,204,439.60	22,985,507.00	-5.0%
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	585,739.00	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	585,739.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(585,739.00)	New

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	20,365,455.00	22,488,900.00	10.4%
2) Federal Revenue		8100-8299	231,153.61	152,485.00	-34.0%
3) Other State Revenue		8300-8599	2,801,839.18	329,679.00	-88.2%
4) Other Local Revenue		8600-8799	743,038.66	200,000.00	-73.1%
5) TOTAL, REVENUES			24,141,486.45	23,171,064.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,316,155.07	16,838,239.00	9.9%
2) Instruction - Related Services	2000-2999		3,284,403.33	3,333,657.00	1.5%
3) Pupil Services	3000-3999		1,187,283.33	1,351,681.00	13.8%
4) Ancillary Services	4000-4999		131,718.91	115,008.00	-12.7%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,762,315.38	429,261.00	-84.5%
8) Plant Services	8000-8999		1,430,313.58	917,661.00	-35.8%
9) Other Outgo	9000-9999	Except 7600-7699	92,250.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			24,204,439.60	22,985,507.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(62,953.15)	185,557.00	-394.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	585,739.00	New
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	(585,739.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,953.15)	(400,182.00)	535.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,445,686.42	4,382,733.27	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,445,686.42	4,382,733.27	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,445,686.42	4,382,733.27	-1.4%
2) Ending Balance, June 30 (E + F1e)			4,382,733.27	3,982,551.27	-9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,375,190.63	3,375,190.63	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,006,042.64	1,030,136.64	2.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(422,776.00)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	1,606,720.90	1,606,720.90
6266	Educator Effectiveness, FY 2021-22	71,440.20	71,440.20
6300	Lottery: Instructional Materials	340,941.86	340,941.86
6546	Mental Health-Related Services	43,729.00	43,729.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	969,490.94	969,490.94
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	253,985.00	253,985.00
7311	Classified School Employee Professional Development Block Grant	4,702.63	4,702.63
9010	Other Restricted Local	84,180.10	84,180.10
Total, Restricted Balance		3,375,190.63	3,375,190.63

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	4,671,017.62	4,453,184.00	-4.7%
4) Other Local Revenue		8600-8799	(26,284.19)	0.00	-100.0%
5) TOTAL, REVENUES			4,644,733.43	4,453,184.00	-4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	491,405.90	449,226.00	-8.6%
2) Classified Salaries		2000-2999	45,615.43	38,078.00	-16.5%
3) Employee Benefits		3000-3999	135,352.00	148,629.00	9.8%
4) Books and Supplies		4000-4999	39,385.43	40,989.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	4,106,167.88	3,955,266.00	-3.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,410.11	37,105.00	-47.3%
9) TOTAL, EXPENDITURES			4,888,336.75	4,669,293.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(243,603.32)	(216,109.00)	-11.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,901,268.84	0.00	-100.0%
b) Transfers Out		7600-7629	45,351.13	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,855,917.71	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,612,314.39	(216,109.00)	-106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,531.39	3,615,845.78	102,291.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,531.39	3,615,845.78	102,291.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,531.39	3,615,845.78	102,291.6%
2) Ending Balance, June 30 (E + F1e)			3,615,845.78	3,399,736.78	-6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,639,855.87	3,423,746.87	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(24,010.09)	(24,010.09)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,087,470.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(57,372.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	1,180.00		
5) Due from Other Funds		9310	325,638.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,356,917.02		
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	646,536.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	94,534.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			741,071.24		
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)			3,615,845.78		
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	983,363.62	930,331.00	-5.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	115,765.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,571,889.00	3,522,853.00	-1.4%
TOTAL, OTHER STATE REVENUE			4,671,017.62	4,453,184.00	-4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	21,230.81	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(47,515.00)	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(26,284.19)	0.00	-100.0%
TOTAL, REVENUES			4,644,733.43	4,453,184.00	-4.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	257,923.48	267,977.00	3.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	215,774.08	178,174.00	-17.4%
Other Certificated Salaries		1900	17,708.34	3,075.00	-82.6%
TOTAL, CERTIFICATED SALARIES			491,405.90	449,226.00	-8.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	1,810.72	1,811.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,457.58	8,539.00	-25.5%
Other Classified Salaries		2900	32,347.13	27,728.00	-14.3%
TOTAL, CLASSIFIED SALARIES			45,615.43	38,078.00	-16.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	89,244.63	85,802.00	-3.9%
PERS		3201-3202	8,080.51	10,160.00	25.7%
OASDI/Medicare/Alternative		3301-3302	11,055.53	26,697.00	141.5%
Health and Welfare Benefits		3401-3402	13,224.96	13,228.00	0.0%
Unemployment Insurance		3501-3502	267.81	243.00	-9.3%
Workers' Compensation		3601-3602	10,738.12	9,759.00	-9.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,740.44	2,740.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			135,352.00	148,629.00	9.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	71.45	71.00	-0.6%
Materials and Supplies		4300	36,425.03	38,029.00	4.4%
Noncapitalized Equipment		4400	2,888.95	2,889.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,385.43	40,989.00	4.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	3,485,306.29	3,497,946.00	0.4%
Travel and Conferences		5200	669.96	670.00	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	9,650.00	9,650.00	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	610,541.63	447,000.00	-26.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,106,167.88	3,955,266.00	-3.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	70,410.11	37,105.00	-47.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,410.11	37,105.00	-47.3%
TOTAL, EXPENDITURES			4,888,336.75	4,669,293.00	-4.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,901,268.84	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,901,268.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	45,351.13	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,351.13	0.00	-100.0%
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)			3,855,917.71	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,671,017.62	4,453,184.00	-4.7%
4) Other Local Revenue		8600-8799	(26,284.19)	0.00	-100.0%
5) TOTAL, REVENUES			4,644,733.43	4,453,184.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,448,594.33	4,327,097.00	-2.7%
2) Instruction - Related Services	2000-2999		340,081.11	273,372.00	-19.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		320.04	886.00	176.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		70,410.11	37,105.00	-47.3%
8) Plant Services	8000-8999		28,931.16	30,833.00	6.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,888,336.75	4,669,293.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(243,603.32)	(216,109.00)	-11.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,901,268.84	0.00	-100.0%
b) Transfers Out		7600-7629	45,351.13	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,855,917.71	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,612,314.39	(216,109.00)	-106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,531.39	3,615,845.78	102,291.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,531.39	3,615,845.78	102,291.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,531.39	3,615,845.78	102,291.6%
2) Ending Balance, June 30 (E + F1e)			3,615,845.78	3,399,736.78	-6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,639,855.87	3,423,746.87	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(24,010.09)	(24,010.09)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,638,779.62	3,422,670.62
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	1,076.25	1,076.25
Total, Restricted Balance		3,639,855.87	3,423,746.87

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	5,642,191.73	4,079,535.00	-27.7%
3) Other State Revenue		8300-8599	5,131,360.76	4,457,363.00	-13.1%
4) Other Local Revenue		8600-8799	472,589.78	305,238.00	-35.4%
5) TOTAL, REVENUES			11,246,142.27	8,842,136.00	-21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,749,207.65	3,209,554.00	16.7%
3) Employee Benefits		3000-3999	1,666,094.37	1,925,145.00	15.5%
4) Books and Supplies		4000-4999	3,241,100.43	3,054,174.00	-5.8%
5) Services and Other Operating Expenditures		5000-5999	581,139.36	698,461.00	20.2%
6) Capital Outlay		6000-6999	826,521.03	481,196.00	-41.8%
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	257,730.65	278,448.00	8.0%
9) TOTAL, EXPENDITURES			9,321,793.49	9,646,978.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,924,348.78	(804,842.00)	-141.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,924,348.78	(804,842.00)	-141.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,433,696.33	6,358,045.11	43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,433,696.33	6,358,045.11	43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,433,696.33	6,358,045.11	43.4%
2) Ending Balance, June 30 (E + F1e)			6,358,045.11	5,553,203.11	-12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	1,132,238.10	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	5,314,586.01	5,642,182.11	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(88,979.00)	(88,979.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,965,160.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(55,655.00)		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	200.00		
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	2,069,077.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55,980.50		
6) Stores		9320	1,132,238.10		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,169,501.45		
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	146,086.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	665,370.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			811,456.34		
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)			6,358,045.11		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,240,216.86	4,079,535.00	-22.1%
Donated Food Commodities		8221	401,974.87	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,642,191.73	4,079,535.00	-27.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,131,360.76	4,457,363.00	-13.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,131,360.76	4,457,363.00	-13.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	295,377.75	225,404.00	-23.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	104,115.62	77,489.00	-25.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	33,324.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	34,801.25	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,971.16	2,345.00	-52.8%
TOTAL, OTHER LOCAL REVENUE			472,589.78	305,238.00	-35.4%
TOTAL, REVENUES			11,246,142.27	8,842,136.00	-21.4%
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	2,199,793.49	2,476,202.00	12.6%
Classified Supervisors' and Administrators' Salaries		2300	355,404.58	534,189.00	50.3%
Clerical, Technical and Office Salaries		2400	131,022.56	133,073.00	1.6%
Other Classified Salaries		2900	62,987.02	66,090.00	4.9%
TOTAL, CLASSIFIED SALARIES			2,749,207.65	3,209,554.00	16.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	704,016.60	841,019.00	19.5%
OASDI/Medicare/Alternative		3301-3302	208,288.86	239,264.00	14.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	655,331.00	734,932.00	12.1%
Unemployment Insurance		3501-3502	1,358.63	1,564.00	15.1%
Workers' Compensation		3601-3602	56,440.98	64,204.00	13.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	40,658.30	44,162.00	8.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,666,094.37	1,925,145.00	15.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,963.27	36,435.00	4.2%
Noncapitalized Equipment		4400	62,086.52	77,338.00	24.6%
Food		4700	3,144,050.64	2,940,401.00	-6.5%
TOTAL, BOOKS AND SUPPLIES			3,241,100.43	3,054,174.00	-5.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,193.81	29,809.00	263.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	139,794.47	113,669.00	-18.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	167,400.22	227,304.00	35.8%
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	263,243.91	322,679.00	22.6%
Communications		5900	2,506.95	5,000.00	99.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			581,139.36	698,461.00	20.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	826,521.03	481,196.00	-41.8%
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			826,521.03	481,196.00	-41.8%
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	257,730.65	278,448.00	8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			257,730.65	278,448.00	8.0%
TOTAL, EXPENDITURES			9,321,793.49	9,646,978.00	3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,642,191.73	4,079,535.00	-27.7%
3) Other State Revenue		8300-8599	5,131,360.76	4,457,363.00	-13.1%
4) Other Local Revenue		8600-8799	472,589.78	305,238.00	-35.4%
5) TOTAL, REVENUES			11,246,142.27	8,842,136.00	-21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,920,336.47	9,251,522.00	3.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		257,730.65	278,448.00	8.0%
8) Plant Services	8000-8999		143,726.37	117,008.00	-18.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,321,793.49	9,646,978.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,924,348.78	(804,842.00)	-141.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,924,348.78	(804,842.00)	-141.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,433,696.33	6,358,045.11	43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,433,696.33	6,358,045.11	43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,433,696.33	6,358,045.11	43.4%
2) Ending Balance, June 30 (E + F1e)			6,358,045.11	5,553,203.11	-12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	1,132,238.10	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	5,314,586.01	5,642,182.11	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(88,979.00)	(88,979.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,748,649.43	4,076,245.53
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,256,320.68	1,256,320.68
5810	Other Restricted Federal	8,877.00	8,877.00
7033	Child Nutrition: School Food Best Practices Apportionment	300,738.90	300,738.90
Total, Restricted Balance		5,314,586.01	5,642,182.11

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	37,139.72	8,600.00	-76.8%
5) TOTAL, REVENUES			37,139.72	8,600.00	-76.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	454,569.59	126,284.00	-72.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			454,569.59	126,284.00	-72.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(417,429.87)	(117,684.00)	-71.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(417,429.87)	(117,684.00)	-71.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	729,652.58	312,222.71	-57.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			729,652.58	312,222.71	-57.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			729,652.58	312,222.71	-57.2%
2) Ending Balance, June 30 (E + F1e)			312,222.71	194,538.71	-37.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	312,222.71	194,538.71	-37.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	376,825.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,289.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			371,536.91		
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	59,314.20		
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			59,314.20		
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)			312,222.71		
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	16,903.72	8,600.00	-49.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	20,236.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,139.72	8,600.00	-76.8%
TOTAL, REVENUES			37,139.72	8,600.00	-76.8%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	454,569.59	126,284.00	-72.2%
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			454,569.59	126,284.00	-72.2%
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			454,569.59	126,284.00	-72.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,139.72	8,600.00	-76.8%
5) TOTAL, REVENUES			37,139.72	8,600.00	-76.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		454,569.59	126,284.00	-72.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			454,569.59	126,284.00	-72.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(417,429.87)	(117,684.00)	-71.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(417,429.87)	(117,684.00)	-71.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	729,652.58	312,222.71	-57.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			729,652.58	312,222.71	-57.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			729,652.58	312,222.71	-57.2%
2) Ending Balance, June 30 (E + F1e)			312,222.71	194,538.71	-37.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	312,222.71	194,538.71	-37.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,995.43	13,000.00	-55.2%
5) TOTAL, REVENUES			28,995.43	13,000.00	-55.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,995.43	13,000.00	-55.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,995.43	13,000.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,440.74	578,436.17	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,440.74	578,436.17	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,440.74	578,436.17	5.3%
2) Ending Balance, June 30 (E + F1e)			578,436.17	591,436.17	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	578,436.17	591,436.17	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	586,671.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,235.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			578,436.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			578,436.17		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,009.43	13,000.00	-27.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,986.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			28,995.43	13,000.00	-55.2%
TOTAL, REVENUES			28,995.43	13,000.00	-55.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,995.43	13,000.00	-55.2%
5) TOTAL, REVENUES			28,995.43	13,000.00	-55.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,995.43	13,000.00	-55.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,995.43	13,000.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,440.74	578,436.17	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,440.74	578,436.17	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,440.74	578,436.17	5.3%
2) Ending Balance, June 30 (E + F1e)			578,436.17	591,436.17	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	578,436.17	591,436.17	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,748,120.24	3,000.00	-100.0%
5) TOTAL, REVENUES			8,748,120.24	3,000.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	411,006.33	1,004,003.00	144.3%
3) Employee Benefits		3000-3999	175,168.70	254,306.00	45.2%
4) Books and Supplies		4000-4999	8,064.44	4,222,720.00	52,262.2%
5) Services and Other Operating Expenditures		5000-5999	1,683,358.14	600,400.00	-64.3%
6) Capital Outlay		6000-6999	55,559,904.72	23,999,997.00	-56.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	227,046.24	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			58,064,548.57	30,081,426.00	-48.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,316,428.33)	(30,078,426.00)	-39.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	32,620.00	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			32,620.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,283,808.33)	(30,078,426.00)	-39.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,886,024.68	122,602,216.35	-28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,886,024.68	122,602,216.35	-28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,886,024.68	122,602,216.35	-28.7%
2) Ending Balance, June 30 (E + F1e)			122,602,216.35	92,523,790.35	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	114,648,746.75	84,703,955.75	-26.1%
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	7,953,469.60	7,819,834.60	-1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	145,068,860.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,036,186.00)		
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	1,784,481.15		
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			144,817,155.67		
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	22,214,939.32		
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			22,214,939.32		
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)			122,602,216.35		
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	4,817,546.24	3,000.00	-99.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,930,574.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,748,120.24	3,000.00	-100.0%
TOTAL, REVENUES			8,748,120.24	3,000.00	-100.0%
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	309,940.63	898,842.00	190.0%
Clerical, Technical and Office Salaries		2400	101,065.70	105,161.00	4.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			411,006.33	1,004,003.00	144.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	104,291.17	150,351.00	44.2%
OASDI/Medicare/Alternative		3301-3302	29,686.44	48,986.00	65.0%
Health and Welfare Benefits		3401-3402	26,302.53	27,726.00	5.4%
Unemployment Insurance		3501-3502	204.47	502.00	145.5%
Workers' Compensation		3601-3602	8,224.23	20,084.00	144.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,459.86	6,657.00	3.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			175,168.70	254,306.00	45.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	398.02	4,222,720.00	1,060,831.6%
Noncapitalized Equipment		4400	7,666.42	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,064.44	4,222,720.00	52,262.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	614.61	402.00	-34.6%
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	244,101.46	600,000.00	145.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,438,642.07	(2.00)	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,683,358.14	600,400.00	-64.3%
CAPITAL OUTLAY					
Land		6100	114,654.00	0.00	-100.0%
Land Improvements		6170	95,250.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	52,024,743.16	23,999,997.00	-53.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,558,868.56	0.00	-100.0%
Equipment Replacement		6500	766,389.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,559,904.72	23,999,997.00	-56.8%
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	85,675.57	0.00	-100.0%
Other Debt Service - Principal		7439	141,370.67	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			227,046.24	0.00	-100.0%
TOTAL, EXPENDITURES			58,064,548.57	30,081,426.00	-48.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	32,620.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			32,620.00	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)			32,620.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,748,120.24	3,000.00	-100.0%
5) TOTAL, REVENUES			8,748,120.24	3,000.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		57,837,502.33	30,081,426.00	-48.0%
9) Other Outgo	9000-9999	Except 7600-7699	227,046.24	0.00	-100.0%
10) TOTAL, EXPENDITURES			58,064,548.57	30,081,426.00	-48.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(49,316,428.33)	(30,078,426.00)	-39.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	32,620.00	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			32,620.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,283,808.33)	(30,078,426.00)	-39.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,886,024.68	122,602,216.35	-28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,886,024.68	122,602,216.35	-28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,886,024.68	122,602,216.35	-28.7%
2) Ending Balance, June 30 (E + F1e)			122,602,216.35	92,523,790.35	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	114,648,746.75	84,703,955.75	-26.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,953,469.60	7,819,834.60	-1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	114,648,746.75	84,703,955.75
Total, Restricted Balance		114,648,746.75	84,703,955.75

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,811,673.43	1,901,441.00	-32.4%
5) TOTAL, REVENUES			2,811,673.43	1,901,441.00	-32.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,937.38	0.00	-100.0%
2) Classified Salaries		2000-2999	23,309.02	22,943.00	-1.6%
3) Employee Benefits		3000-3999	13,276.80	12,833.00	-3.3%
4) Books and Supplies		4000-4999	255,094.32	89,697.00	-64.8%
5) Services and Other Operating Expenditures		5000-5999	603,225.65	568,571.00	-5.7%
6) Capital Outlay		6000-6999	121,697.77	84,774.00	-30.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	583,981.85	501,488.00	-14.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,603,522.79	1,280,306.00	-20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,208,150.64	621,135.00	-48.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,208,150.64	621,135.00	-48.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,635,426.90	8,843,577.54	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,635,426.90	8,843,577.54	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,635,426.90	8,843,577.54	15.8%
2) Ending Balance, June 30 (E + F1e)			8,843,577.54	9,464,712.54	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		9740	9,146,295.06	9,767,430.06	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(302,717.52)	(302,717.52)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,934,812.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(125,409.00)		
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	87,575.69		
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			8,896,979.02		
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	53,401.48		
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			53,401.48		
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)			8,843,577.54		
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	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	281,264.33	0.00
Net Increase (Decrease) in the Fair Value of Investments			8662	128,732.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,401,677.10	1,901,441.00
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			2,811,673.43	1,901,441.00	-32.4%
TOTAL, REVENUES			2,811,673.43	1,901,441.00	-32.4%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	2,937.38	0.00
TOTAL, CERTIFICATED SALARIES			2,937.38	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries			2200	146.95	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	6,195.25	6,172.00	-0.4%
Clerical, Technical and Office Salaries		2400	16,771.92	16,771.00	0.0%
Other Classified Salaries		2900	194.90	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			23,309.02	22,943.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	484.67	0.00	-100.0%
PERS		3201-3202	6,078.35	6,207.00	2.1%
OASDI/Medicare/Alternative		3301-3302	1,834.91	1,756.00	-4.3%
Health and Welfare Benefits		3401-3402	3,972.48	4,026.00	1.3%
Unemployment Insurance		3501-3502	13.29	11.00	-17.2%
Workers' Compensation		3601-3602	524.98	459.00	-12.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	368.12	374.00	1.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,276.80	12,833.00	-3.3%
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	5,368.61	2,000.00	-62.7%
Noncapitalized Equipment		4400	249,725.71	87,697.00	-64.9%
TOTAL, BOOKS AND SUPPLIES			255,094.32	89,697.00	-64.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7.20	7.00	-2.8%
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	539,634.29	515,183.00	-4.5%
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	63,584.16	53,381.00	-16.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			603,225.65	568,571.00	-5.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	121,697.77	84,774.00	-30.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			121,697.77	84,774.00	-30.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	583,981.85	501,488.00	-14.1%
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)			583,981.85	501,488.00	-14.1%
TOTAL, EXPENDITURES			1,603,522.79	1,280,306.00	-20.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,811,673.43	1,901,441.00	-32.4%
5) TOTAL, REVENUES			2,811,673.43	1,901,441.00	-32.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,307.75	35,783.00	-15.4%
8) Plant Services	8000-8999		977,233.19	743,035.00	-24.0%
9) Other Outgo	9000-9999	Except 7600-7699	583,981.85	501,488.00	-14.1%
10) TOTAL, EXPENDITURES			1,603,522.79	1,280,306.00	-20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,208,150.64	621,135.00	-48.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,208,150.64	621,135.00	-48.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,635,426.90	8,843,577.54	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,635,426.90	8,843,577.54	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,635,426.90	8,843,577.54	15.8%
2) Ending Balance, June 30 (E + F1e)			8,843,577.54	9,464,712.54	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		9740	9,146,295.06	9,767,430.06	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(302,717.52)	(302,717.52)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	9,146,295.06	9,767,430.06
Total, Restricted Balance		9,146,295.06	9,767,430.06

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	62,019.02	0.00	-100.0%
5) TOTAL, REVENUES			62,019.02	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	6,845.65	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	28,816.38	0.00	-100.0%
6) Capital Outlay		6000-6999	263,042.96	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			298,704.99	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(236,685.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	236,685.97	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			236,685.97	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	35,494.00	35,494.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(35,494.00)	(35,494.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	81,349.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,142.00)		
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	1,714,286.51		
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			1,794,494.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,794,494.18		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,794,494.18		
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	26,525.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	35,494.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,019.02	0.00	-100.0%
TOTAL, REVENUES			62,019.02	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	6,845.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,845.65	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	28,816.38	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,816.38	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	263,042.96	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			263,042.96	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			298,704.99	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	236,685.97	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			236,685.97	0.00	-100.0%
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)			236,685.97	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,019.02	0.00	-100.0%
5) TOTAL, REVENUES			62,019.02	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		298,704.99	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			298,704.99	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(236,685.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	236,685.97	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			236,685.97	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	35,494.00	35,494.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(35,494.00)	(35,494.00)	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	448,245.00	2,468,074.00	450.6%
4) Other Local Revenue		8600-8799	1,796,062.82	93,380.00	-94.8%
5) TOTAL, REVENUES			2,244,307.82	2,561,454.00	14.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	100,915.46	27,900.00	-72.4%
5) Services and Other Operating Expenditures		5000-5999	1,582,442.50	434,400.00	-72.5%
6) Capital Outlay		6000-6999	1,162,333.03	864,129.00	-25.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	933,844.40	442,628.00	-52.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,779,535.39	1,769,057.00	-53.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,535,227.57)	792,397.00	-151.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	236,685.97	0.00	-100.0%
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			(236,685.97)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,771,913.54)	792,397.00	-144.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,446,688.08	4,674,774.54	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,446,688.08	4,674,774.54	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,446,688.08	4,674,774.54	-27.5%
2) Ending Balance, June 30 (E + F1e)			4,674,774.54	5,467,171.54	17.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,437,802.70	4,579,447.70	33.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,236,971.84	887,723.84	-28.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,884,460.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(68,558.00)		
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	2,757,871.32		
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			7,573,774.25		
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	273,893.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,711,903.68		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	913,202.99		
6) TOTAL, LIABILITIES			2,898,999.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,674,774.54		
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	448,245.00	2,468,074.00	450.6%
TOTAL, OTHER STATE REVENUE			448,245.00	2,468,074.00	450.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,551,565.19	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	131,148.63	93,380.00	-28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	113,349.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,796,062.82	93,380.00	-94.8%
TOTAL, REVENUES			2,244,307.82	2,561,454.00	14.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,248.78	2,900.00	-78.1%
Noncapitalized Equipment		4400	87,666.68	25,000.00	-71.5%
TOTAL, BOOKS AND SUPPLIES			100,915.46	27,900.00	-72.4%
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	763,164.79	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,076.25	30,660.00	-83.6%
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	632,201.46	403,740.00	-36.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,582,442.50	434,400.00	-72.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,159,923.13	864,129.00	-25.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,409.90	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			1,162,333.03	864,129.00	-25.7%
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	439,328.12	439,328.00	0.0%
Other Debt Service - Principal		7439	494,516.28	3,300.00	-99.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			933,844.40	442,628.00	-52.6%
TOTAL, EXPENDITURES			3,779,535.39	1,769,057.00	-53.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	236,685.97	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			236,685.97	0.00	-100.0%
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)			(236,685.97)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	448,245.00	2,468,074.00	450.6%
4) Other Local Revenue		8600-8799	1,796,062.82	93,380.00	-94.8%
5) TOTAL, REVENUES			2,244,307.82	2,561,454.00	14.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,845,690.99	1,326,429.00	-53.4%
9) Other Outgo	9000-9999	Except 7600-7699	933,844.40	442,628.00	-52.6%
10) TOTAL, EXPENDITURES			3,779,535.39	1,769,057.00	-53.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,535,227.57)	792,397.00	-151.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	236,685.97	0.00	-100.0%
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			(236,685.97)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,771,913.54)	792,397.00	-144.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,446,688.08	4,674,774.54	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,446,688.08	4,674,774.54	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,446,688.08	4,674,774.54	-27.5%
2) Ending Balance, June 30 (E + F1e)			4,674,774.54	5,467,171.54	17.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,437,802.70	4,579,447.70	33.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,236,971.84	887,723.84	-28.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	3,437,802.70	4,579,447.70
Total, Restricted Balance		3,437,802.70	4,579,447.70

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	141,037.42	903,270.00	540.4%
4) Other Local Revenue		8600-8799	31,551,427.35	0.00	-100.0%
5) TOTAL, REVENUES			31,692,464.77	903,270.00	-97.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,111,530.14	29,128,355.76	44.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,111,530.14	29,128,355.76	44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,580,934.63	(28,225,085.76)	-343.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,580,934.63	(28,225,085.76)	-343.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,044,045.28	28,455,870.91	67.0%
b) Audit Adjustments		9793	(169,109.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,874,936.28	28,455,870.91	68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,874,936.28	28,455,870.91	68.6%
2) Ending Balance, June 30 (E + F1e)			28,455,870.91	230,785.15	-99.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	28,455,870.91	230,785.15	-99.2%
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	28,860,963.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(405,092.48)		
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			28,455,870.91		
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	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)			28,455,870.91		
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	141,037.42	903,270.00	540.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			141,037.42	903,270.00	540.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	29,477,878.25	0.00	-100.0%
Unsecured Roll		8612	682,616.89	0.00	-100.0%
Prior Years' Taxes		8613	14,455.03	0.00	-100.0%
Supplemental Taxes		8614	542,759.53	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	473,459.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	360,258.22	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			31,551,427.35	0.00	-100.0%
TOTAL, REVENUES			31,692,464.77	903,270.00	-97.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,003,000.00	15,170,000.00	116.6%
Bond Interest and Other Service Charges		7434	13,108,530.14	13,958,355.76	6.5%
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)			20,111,530.14	29,128,355.76	44.8%
TOTAL, EXPENDITURES			20,111,530.14	29,128,355.76	44.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	141,037.42	903,270.00	540.4%
4) Other Local Revenue		8600-8799	31,551,427.35	0.00	-100.0%
5) TOTAL, REVENUES			31,692,464.77	903,270.00	-97.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,111,530.14	29,128,355.76	44.8%
10) TOTAL, EXPENDITURES			20,111,530.14	29,128,355.76	44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			11,580,934.63	(28,225,085.76)	-343.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,580,934.63	(28,225,085.76)	-343.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,044,045.28	28,455,870.91	67.0%
b) Audit Adjustments		9793	(169,109.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,874,936.28	28,455,870.91	68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,874,936.28	28,455,870.91	68.6%
2) Ending Balance, June 30 (E + F1e)			28,455,870.91	230,785.15	-99.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,455,870.91	230,785.15	-99.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,643,802.85	2,184,901.00	-17.4%
5) TOTAL, REVENUES			2,643,802.85	2,184,901.00	-17.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,149,901.20	2,149,901.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,149,901.20	2,149,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			493,901.65	35,000.00	-92.9%
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	500,000.00	New
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	(500,000.00)	New
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			493,901.65	(465,000.00)	-194.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	723,706.10	1,217,607.75	68.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,706.10	1,217,607.75	68.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			723,706.10	1,217,607.75	68.2%
2) Ending Net Position, June 30 (E + F1e)			1,217,607.75	752,607.75	-38.2%
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	1,217,607.75	752,607.75	-38.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,790,396.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(39,166.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	139,342.32		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	228.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	226,806.94		
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			3,117,607.75		
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	1,900,000.00		
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			1,900,000.00		
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)			1,217,607.75		
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	78,840.53	35,000.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	47,741.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,517,221.32	2,149,901.00	-14.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,643,802.85	2,184,901.00	-17.4%
TOTAL, REVENUES			2,643,802.85	2,184,901.00	-17.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	2,149,901.20	2,149,901.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,149,901.20	2,149,901.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,149,901.20	2,149,901.00	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					
Other Authorized Interfund Transfers Out		7619	0.00	500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	New
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	(500,000.00)	New
(a - b + c - d + e)			0.00	(500,000.00)	New

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,643,802.85	2,184,901.00	-17.4%
5) TOTAL, REVENUES			2,643,802.85	2,184,901.00	-17.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,149,901.20	2,149,901.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,149,901.20	2,149,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			493,901.65	35,000.00	-92.9%
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	500,000.00	New
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	(500,000.00)	New
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			493,901.65	(465,000.00)	-194.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	723,706.10	1,217,607.75	68.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,706.10	1,217,607.75	68.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			723,706.10	1,217,607.75	68.2%
2) Ending Net Position, June 30 (E + F1e)			1,217,607.75	752,607.75	-38.2%
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	1,217,607.75	752,607.75	-38.2%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,824.79	52,000.00	489.2%
5) TOTAL, REVENUES			8,824.79	52,000.00	489.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,150.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,150.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,674.79	52,000.00	679.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,674.79	52,000.00	679.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	166,798.10	173,472.89	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,798.10	173,472.89	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			166,798.10	173,472.89	4.0%
2) Ending Net Position, June 30 (E + F1e)			173,472.89	225,472.89	30.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	175,942.89	175,942.89	0.0%
c) Unrestricted Net Position		9790	(2,470.00)	49,530.00	-2,105.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	175,942.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,470.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	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			173,472.89		
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)			173,472.89		
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	5,459.79	52,000.00	852.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,365.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,824.79	52,000.00	489.2%
TOTAL, REVENUES			8,824.79	52,000.00	489.2%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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		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	2,150.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,150.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
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			2,150.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,824.79	52,000.00	489.2%
5) TOTAL, REVENUES			8,824.79	52,000.00	489.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,150.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,150.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,674.79	52,000.00	679.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,674.79	52,000.00	679.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	166,798.10	173,472.89	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,798.10	173,472.89	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			166,798.10	173,472.89	4.0%
2) Ending Net Position, June 30 (E + F1e)			173,472.89	225,472.89	30.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	175,942.89	175,942.89	0.0%
c) Unrestricted Net Position		9790	(2,470.00)	49,530.00	-2,105.3%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	175,942.89	175,942.89
Total, Restricted Net Position		175,942.89	175,942.89

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)	11,745.10	11,701.14	12,546.35	11,831.81	11,831.81	12,063.54
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)	11,745.10	11,701.14	12,546.35	11,831.81	11,831.81	12,063.54
5. District Funded County Program ADA						
a. County Community Schools	4.78	5.05	4.78			
b. Special Education-Special Day Class	60.54	60.10	60.54	74.69	74.69	74.69
c. Special Education-NPS/LCI	4.23	3.62	3.62			
d. Special Education Extended Year	6.14	6.14	6.14			
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)	75.69	74.91	75.08	74.69	74.69	74.69
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,820.79	11,776.05	12,621.43	11,906.50	11,906.50	12,138.23
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
	1,697.56	1,698.67	1,697.56	1,791.97	1,791.97	1,791.97
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,697.56	1,698.67	1,697.56	1,791.97	1,791.97	1,791.97
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,697.56	1,698.67	1,697.56	1,791.97	1,791.97	1,791.97

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)	247,512.40	152,513.73	10,950,555.29	691,109.23	17,397,095.85	0.00	3,479,662.20
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	843.64	843.64	843.64	843.64	964.00		9,116.00
3100 Alternative Schools							
3200 Continuation Schools	16.00	16.00	16.00	16.00	21.00		113.00
3300 Independent Study Centers	5.00	5.00	5.00	5.00			
3400 Opportunity Schools	.05	.05	.05	.05			
3550 Community Day Schools							
3700 Specialized Secondary Programs	1.40	1.40	1.40	1.40			
3800 Career Technical Education	20.44	20.44	20.44	20.44	30.00		253.00
4110 Regular Education, Adult	50.25	50.25	50.25	50.25	20.00		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	18.34	18.34	18.34	18.34	25.00		205.00
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	20.76	20.76	20.76	20.76	5.00		
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	975.88	975.88	975.88	975.88	1,065.00	0.00	9,687.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	138,405,774.41	29,431,638.26	167,837,412.67	10,434,541.38		178,271,954.05
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,593,907.29	581,060.55	4,174,967.84	259,559.98		4,434,527.82
3300	Independent Study Centers	725,460.91	61,696.42	787,157.33	48,937.99		836,095.32
3400	Opportunity Schools	310.00	616.96	926.96	57.63		984.59
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	369,314.84	17,275.00	386,589.84	24,034.50		410,624.34
3800	Career Technical Education	3,723,261.40	833,203.37	4,556,464.77	283,277.84		4,839,742.61
4110	Regular Education, Adult	4,931,654.10	946,755.06	5,878,409.16	365,463.83		6,243,872.99
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	2,351,791.10	708,369.20	3,060,160.30	190,251.80		3,250,412.10
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	66,286,890.85	0.00	66,286,890.85	4,121,091.32		70,407,982.17
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	94,307.39	0.00	94,307.39	5,863.14		100,170.53
7150	Nonagency - Other	371,530.47	0.00	371,530.47	23,098.25		394,628.72
8100	Community Services	109,248.43	0.00	109,248.43	6,792.03		116,040.46
8500	Child Care and Development Services	2,138,158.86	337,833.88	2,475,992.74	153,933.79		2,629,926.53
Other Costs							
----	Food Services					258,091.50	258,091.50
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					60,127.81	60,127.81
----	Other Outgo					4,757,686.84	4,757,686.84
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	594,982.08		594,982.08
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(328,140.76)		(328,140.76)
----	Total General Fund and Charter Schools Funds Expenditures	223,101,610.05	32,918,448.70	256,020,058.75	16,183,744.80	5,075,906.15	277,279,709.70

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	99,695,279.08	5,806,564.00	1,828,349.40	13,100,000.96	14,507,826.13	17,040.00	3,424,402.89			26,311.95	0.00	138,405,774.41
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,988,688.03	0.00	1,000.00	98,511.56	223,557.04	0.00	(1,492.73)			1,283,643.39	0.00	3,593,907.29
3300	Independent Study Centers	723,973.88	0.00	0.00	1,487.03	0.00	0.00	0.00			0.00	0.00	725,460.91
3400	Opportunity Schools	0.00	0.00	0.00	310.00	0.00	0.00	0.00			0.00	0.00	310.00
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	97,077.79	209,611.99	0.00	37,002.65	0.00	0.00	24,296.79			1,325.62	0.00	369,314.84
3800	Career Technical Education	3,230,415.29	473,746.02	0.00	19,012.82	87.27	0.00	0.00			0.00	0.00	3,723,261.40
4110	Regular Education, Adult	0.00	2,877,725.61	2,053,928.49	0.00	0.00	0.00	0.00			0.00	0.00	4,931,654.10
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	383,357.41	1,300,269.28	385,699.41	204,999.98	77,465.02	0.00	0.00			0.00	0.00	2,351,791.10
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	50,306,338.44	352,081.72	0.00	176,545.31	8,671,138.91	6,731,517.07	0.00			49,269.40	0.00	66,286,890.85
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	16,585.02	70,631.36	7,091.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,307.39
7150	Nonagency - Other	219,949.85	1,155.32	0.00	0.00	150,425.30	0.00	0.00	0.00	0.00	0.00	0.00	371,530.47
8100	Community Services		0.00	0.00	0.00	0.00	0.00		109,248.43	0.00	0.00	0.00	109,248.43
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	198,006.52	0.00		1,920,212.46	0.00	19,939.88	0.00	2,138,158.86
Total Direct Charged Costs		156,661,664.79	11,091,785.30	4,276,068.31	13,637,870.31	23,828,506.19	6,748,557.07	3,447,206.95	2,029,460.89	0.00	1,380,490.24	0.00	223,101,610.05

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	10,409,854.25	15,747,230.42	3,274,553.59	29,431,638.26
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	197,428.55	343,041.33	40,590.67	581,060.55
3300	Independent Study Centers	61,696.42	0.00	0.00	61,696.42
3400	Opportunity Schools	616.96	0.00	0.00	616.96
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	17,275.00	0.00	0.00	17,275.00
3800	Career Technical Education	252,264.33	490,059.04	90,880.00	833,203.37
4110	Regular Education, Adult	620,049.03	326,706.03	0.00	946,755.06
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	226,348.73	408,382.53	73,637.94	708,369.20
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
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.	256,157.37	81,676.51	0.00	337,833.88
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		12,041,690.64	17,397,095.86	3,479,662.20	32,918,448.70

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)	3,262,475.67
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	116,345.31
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,393,649.06
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,739,415.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,511,885.55
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	223,101,610.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	32,918,448.70
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	256,020,058.75
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,332,620.35
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,237,541.81
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,570,162.16
D.	Total Direct Charged and Allocated Costs (B3 + C5)	265,590,220.91
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.22%

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)	258,091.50				258,091.50
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			60,127.81		60,127.81
Other Outgo (Objects 1000 - 7999)				4,757,686.84	4,757,686.84
Total Other Costs	258,091.50	0.00	60,127.81	4,757,686.84	5,075,906.15

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	98,769,646.80	301	39,465.65	303	98,730,181.15	305	207,251.43	5,148,941.74	307	93,581,239.41	309
2000 - Classified Salaries	33,375,763.02	311	117,072.52	313	33,258,690.50	315	306,514.09	3,062,684.31	317	30,196,006.19	319
3000 - Employee Benefits	56,083,465.23	321	(1,315,323.55)	323	57,398,788.78	325	298,705.64	3,269,245.47	327	54,129,543.31	329
4000 - Books, Supplies Equip Replace. (6500)	5,305,273.58	331	309,439.87	333	4,995,833.71	335	711,159.79	2,107,333.35	337	2,888,500.36	339
5000 - Services . . . & 7300 - Indirect Costs	54,473,296.40	341	180,626.46	343	54,292,669.94	345	30,740,265.27	41,198,434.98	347	13,094,234.96	349
TOTAL					248,676,164.08	365			TOTAL	193,889,524.23	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	73,479,826.71	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,026,213.80	380
3. STRS.	3101 & 3102	20,085,107.77	382
4. PERS.	3201 & 3202	1,196,662.35	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,457,951.08	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,820,811.98	385
7. Unemployment Insurance.	3501 & 3502	38,084.57	390
8. Workers' Compensation Insurance.	3601 & 3602	1,532,618.58	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	1,117,713.41	393
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		108,754,990.25	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).		106,264.01	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		1,449,684.41	396
14. TOTAL SALARIES AND BENEFITS.		107,305,305.84	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.34%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.34%
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)	193,889,524.23
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Categorical aid in which funds were granted for expenditures in a program not requiring disbursement of the funds without regard to the requirement of EC Section 41372. RVUSD and SCOE special education students that otherwise would have SRCS teachers.	

	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	8,929,571.00		8,929,571.00			8,929,571.00
Work in Progress	45,736,563.84	(221,130.00)	45,515,433.84			45,515,433.84
Total capital assets not being depreciated	54,666,134.84	(221,130.00)	54,445,004.84	0.00	0.00	54,445,004.84
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	438,729,190.00	46,076,011.00	484,805,201.00			484,805,201.00
Equipment	8,662,686.00	530,780.00	9,193,466.00			9,193,466.00
Total capital assets being depreciated	447,391,876.00	46,606,791.00	493,998,667.00	0.00	0.00	493,998,667.00
Accumulated Depreciation for:						
Land Improvements	(17,457,546.36)		(17,457,546.36)			(17,457,546.36)
Buildings	(226,423,099.64)	(16,632,408.00)	(243,055,507.64)			(243,055,507.64)
Equipment	(4,550,060.00)	(607,264.00)	(5,157,324.00)			(5,157,324.00)
Total accumulated depreciation	(248,430,706.00)	(17,239,672.00)	(265,670,378.00)	0.00	0.00	(265,670,378.00)
Total capital assets being depreciated, net excluding lease and subscription assets	198,961,170.00	29,367,119.00	228,328,289.00	0.00	0.00	228,328,289.00
Lease Assets	6,690,814.00		6,690,814.00			6,690,814.00
Accumulated amortization for lease assets	(3,062,326.00)	(267,633.00)	(3,329,959.00)			(3,329,959.00)
Total lease assets, net	3,628,488.00	(267,633.00)	3,360,855.00	0.00	0.00	3,360,855.00
Subscription Assets		1,536,050.00	1,536,050.00			1,536,050.00
Accumulated amortization for subscription assets		(886,666.00)	(886,666.00)			(886,666.00)
Total subscription assets, net	0.00	649,384.00	649,384.00	0.00	0.00	649,384.00
Governmental activity capital assets, net	257,255,792.84	29,527,740.00	286,783,532.84	0.00	0.00	286,783,532.84
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

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	227,684,634.00	129,813,929.00	357,498,563.00			357,498,563.00	
State School Building Loans Payable	4,504,503.00	(139,535.00)	4,364,968.00			4,364,968.00	
Certificates of Participation Payable	8,201,045.00	(91,282.00)	8,109,763.00			8,109,763.00	
Leases Payable	4,143,373.00	(262,141.00)	3,881,232.00			3,881,232.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,265,394.00	(483,029.00)	3,782,365.00			3,782,365.00	
Net Pension Liability	110,194,497.00	64,795,928.00	174,990,425.00			174,990,425.00	
Total/Net OPEB Liability	34,683,056.00	(3,027,230.00)	31,655,826.00			31,655,826.00	
Compensated Absences Payable	2,052,218.00	109,671.00	2,161,889.00			2,161,889.00	
Subscription Liability		738,545.00	738,545.00			738,545.00	
Governmental activities long-term liabilities	395,728,720.00	191,454,856.00	587,183,576.00	0.00	0.00	587,183,576.00	0.00
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

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	0.00	1,567,090.69	345,691.83	1,912,782.52
2. State Lottery Revenue	8560	2,993,853.67		1,563,101.68	4,556,955.35
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(324,675.22)	324,675.22		0.00
6. Total Available (Sum Lines A1 through A5)		2,669,178.45	1,891,765.91	1,908,793.51	6,469,737.87
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	41,412.43		0.00	41,412.43
2. Classified Salaries	2000-2999	306,514.09		0.00	306,514.09
3. Employee Benefits	3000-3999	242,815.75		0.00	242,815.75
4. Books and Supplies	4000-4999	0.00		717,083.19	717,083.19
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,078,436.18			2,078,436.18
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			129,003.62	129,003.62
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)		2,669,178.45	0.00	846,086.81	3,515,265.26
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	1,891,765.91	1,062,706.70	2,954,472.61
D. COMMENTS:					
Digital Instructional Materials					

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

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

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	277,279,709.69
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	19,971,336.03
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,029,460.89
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	497,684.71
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	730,654.00
5. Interfund Transfers Out	All	9300	7600-7629	3,901,268.84
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	463,538.10
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,622,606.54
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				249,685,767.12
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)				13,474.72
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,529.94

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.)	228,980,808.70	17,035.41
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)	228,980,808.70	17,035.41
B. Required effort (Line A.2 times 90%)	206,082,727.83	15,331.87
C. Current year expenditures (Line I.E and Line II.B)	249,685,767.12	18,529.94
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)	113,658,172.06		113,658,172.06			119,333,729.25
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,552.78		13,552.78			13,624.98
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)	11,820.79		11,820.79	11,906.50		11,906.50
2. Total Charter Schools ADA (Form A, Line C9)	1,697.56	106.63	1,804.19	1,791.97	120.90	1,912.87
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			13,624.98			13,819.37
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)	492,781.76		492,781.76	485,440.00		485,440.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,616.96		2,616.96	0.00		0.00
4. Secured Roll Taxes (Object 8041)	101,018,940.38		101,018,940.38	104,565,956.00		104,565,956.00
5. Unsecured Roll Taxes (Object 8042)	4,172,348.74		4,172,348.74	4,283,354.00		4,283,354.00
6. Prior Years' Taxes (Object 8043)	10,738.66		10,738.66	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,960,594.45		2,960,594.45	2,766,200.00		2,766,200.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,160,347.00		6,160,347.00	5,903,520.00		5,903,520.00

	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)	6,007,715.62		6,007,715.62	2,486,023.00		2,486,023.00
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)	120,826,083.57	0.00	120,826,083.57	120,490,493.00	0.00	120,490,493.00
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)	120,826,083.57	0.00	120,826,083.57	120,490,493.00	0.00	120,490,493.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,123,242.99			2,136,602.69
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,611,290.20		6,611,290.20	7,021,394.00		7,021,394.00
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)	6,611,290.20	0.00	8,734,533.19	7,021,394.00	0.00	9,157,996.69
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	67,036,476.00	727,015.00	67,763,491.00	68,948,358.00	827,654.00	69,776,012.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(692,072.00)		(692,072.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	66,344,404.00	727,015.00	67,071,419.00	68,948,358.00	827,654.00	69,776,012.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	261,632,072.74	2,196,745.97	263,828,818.71	246,284,138.00	2,309,495.00	248,593,633.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,054,207.39	45,656.65	3,099,864.04	712,201.00	48,000.00	760,201.00

	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)			113,658,172.06			119,333,729.25
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0053			1.0143
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			119,333,729.25			125,421,856.88
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			120,826,083.57			120,490,493.00
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)			1,634,997.60			1,658,324.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			7,242,178.87			14,089,360.57
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,242,178.87			14,089,360.57
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,522,631.81			412,808.47
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			122,348,715.38			120,903,301.47
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)			5,719,547.06			13,676,552.10
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			122,348,715.38			
b. State Subventions (Line D8)			5,719,547.06			
c. Less: Excluded Appropriations (Line C23)			8,734,533.19			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			119,333,729.25			
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)			119,333,729.25			125,421,856.88
12. Appropriations Subject to the Limit (Line D9d)			119,333,729.25			

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) 7,711,205.92
- 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. 0.00
 - 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.

0	0.00
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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) 201,454,203.09

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) 3.83%

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. 0.00
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) 11,086,285.97
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,448,724.42

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	116,345.31
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)	715,636.66
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,366,992.36
9. Carry-Forward Adjustment (Part IV, Line F)	(607,717.07)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,759,275.29
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	138,361,507.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	37,499,420.70
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	23,677,905.18
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,411,996.10
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,029,460.89
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)	3,262,475.67
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	307,363.09
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)	290,691.09
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)	17,969,393.73
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,875,383.99
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,332,620.35
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,093,491.17
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)	236,111,709.46
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)	5.66%
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)	5.40%

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)	13,366,992.36
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(434,756.14)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(624,642.79)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.47%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.47%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.47%) times Part III, Line B19); zero if positive	(607,717.07)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(607,717.07)
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:	5.40%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-303858.54) is applied to the current year calculation and the remainder (\$-303858.53) is deferred to one or more future years:	5.53%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-202572.36) is applied to the current year calculation and the remainder (\$-405144.71) is deferred to one or more future years:	5.58%
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)	(607,717.07)

Approved indirect cost rate: 5.47%
Highest rate used in any program: 5.47%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,374,935.79	129,908.00	5.47%
01	3182	512,448.15	28,030.00	5.47%
01	3326	120,103.30	6,260.73	5.21%
01	3550	217,309.51	10,865.00	5.00%
01	4035	427,815.14	23,390.00	5.47%
01	4127	102,865.57	5,626.90	5.47%
01	4201	35,996.59	1,968.00	5.47%
01	4203	200,168.36	4,002.00	2.00%
01	4510	49,959.07	2,521.93	5.05%
01	6053	141,004.03	7,712.00	5.47%
01	6266	701,216.72	38,356.95	5.47%
01	6331	84,425.68	4,618.00	5.47%
01	6387	611,453.39	33,446.00	5.47%
01	6388	329.60	13.00	3.94%
01	6520	181,350.00	9,920.00	5.47%
01	7339	11,078.85	606.00	5.47%
01	7810	160,734.66	6,630.00	4.12%
01	9010	2,713,002.06	12,646.15	0.47%
12	2600	1,151,157.93	62,968.00	5.47%
12	6105	110,858.54	4,906.46	4.43%
12	7810	46,502.35	2,535.65	5.45%
13	5310	5,093,491.17	257,730.65	5.06%

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.34%
	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	\$119,333,729.25
	Appropriations Subject to Limit	\$119,333,729.25
	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	5.40%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Oct 09, 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:

Felicia Aguirre
Name
District Fiscal Management Advisor
Title
(707) 524-8412
Telephone
faguirre@scoe.org
E-mail Address

For School District:

Joel Dontos
Name
Executive Director of Fiscal Services
Title
(707) 890-3800
Telephone
jdontos@srcs.k12.ca.us
E-mail Address

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									2,771.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	17,813.31	0.00	0.00	255,114.76	1,206,791.34	17,977,360.27		19,457,079.68
2000-2999	Classified Salaries	1,605,956.42	0.00	0.00	0.00	197,049.42	3,578,288.65		5,381,294.49
3000-3999	Employee Benefits	999,384.98	0.00	0.00	112,831.93	532,214.09	9,333,357.50		10,977,788.50
4000-4999	Books and Supplies	10,721.82	0.00	0.00	0.00	71,096.31	170,743.71		252,561.84
5000-5999	Services and Other Operating Expenditures	330,783.37	0.00	0.00	24,673.38	879,456.96	28,983,252.63		30,218,166.34
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	2,964,659.90	0.00	0.00	392,620.07	2,886,608.12	60,043,002.76	0.00	66,286,890.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,260.73	9,920.00		16,180.73
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	6,260.73	9,920.00	0.00	16,180.73
	TOTAL COSTS	2,964,659.90	0.00	0.00	392,620.07	2,892,868.85	60,052,922.76	0.00	66,303,071.58
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	131,603.83	120,586.40		252,190.23
2000-2999	Classified Salaries	107,684.83	0.00	0.00	0.00	19,331.51	1,737,602.01		1,864,618.35
3000-3999	Employee Benefits	68,302.48	0.00	0.00	0.00	50,163.00	858,913.97		977,379.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	12,346.93	0.00		12,346.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	219,587.12	1,986,632.39		2,206,219.51
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	175,987.31	0.00	0.00	0.00	433,032.39	4,703,734.77	0.00	5,312,754.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,260.73	0.00		6,260.73
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	6,260.73	0.00	0.00	6,260.73
	TOTAL BEFORE OBJECT 8980	175,987.31	0.00	0.00	0.00	439,293.12	4,703,734.77	0.00	5,319,015.20
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								71,748.41
	TOTAL COSTS								5,247,266.79

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	17,813.31	0.00	0.00	255,114.76	1,075,187.51	17,856,773.87		19,204,889.45
2000-2999	Classified Salaries	1,498,271.59	0.00	0.00	0.00	177,717.91	1,840,686.64		3,516,676.14
3000-3999	Employee Benefits	931,082.50	0.00	0.00	112,831.93	482,051.09	8,474,443.53		10,000,409.05
4000-4999	Books and Supplies	10,721.82	0.00	0.00	0.00	58,749.38	170,743.71		240,214.91
5000-5999	Services and Other Operating Expenditures	330,783.37	0.00	0.00	24,673.38	659,869.84	26,996,620.24		28,011,946.83
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	2,788,672.59	0.00	0.00	392,620.07	2,453,575.73	55,339,267.99	0.00	60,974,136.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,920.00		9,920.00
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	9,920.00	0.00	9,920.00
	TOTAL BEFORE OBJECT 8980	2,788,672.59	0.00	0.00	392,620.07	2,453,575.73	55,349,187.99	0.00	60,984,056.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								71,748.41
	TOTAL COSTS								61,055,804.79
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	1,456.94		1,456.94
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	169,526.56		169,526.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	14,521.27		14,521.27
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	(151.49)	0.00	0.00	0.00	0.00	6,596,987.99		6,596,836.50
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	(151.49)	0.00	0.00	0.00	0.00	6,782,492.76	0.00	6,782,341.27
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	(151.49)	0.00	0.00	0.00	0.00	6,782,492.76	0.00	6,782,341.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								71,748.41

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
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)								28,495,531.96
	TOTAL COSTS								35,349,621.64

* 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	55,454,550.54	34,951,656.71
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)	55,454,550.54	34,951,656.71
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	2,695.00	
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)	2,695.00	

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

SELPA: (??)

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

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

If (b) is greater than (a).

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

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

If (b) is less than (a).

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

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	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	66,303,071.58		
b. Less: Expenditures paid from federal sources	5,247,266.79		
c. Expenditures paid from state and local sources	61,055,804.79	55,454,550.54	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		55,454,550.54	
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	61,055,804.79	55,454,550.54	5,601,254.25
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	Comparison Year	Difference
	FY 2023-24	FY 2022-23	
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	66,303,071.58		
b. Less: Expenditures paid from federal sources	5,247,266.79		
c. Expenditures paid from state and local sources	61,055,804.79	55,454,550.54	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		55,454,550.54	
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	61,055,804.79	55,454,550.54	
d. Special education unduplicated pupil count	2,771.00	2,695.00	
e. Per capita state and local expenditures (A2c/A2d)	22,033.85	20,576.83	1,457.02

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

SELPA: (??)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2023-24	FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources	35,349,621.64	34,951,656.71	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		34,951,656.71	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,349,621.64	34,951,656.71	397,964.93

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

	Actual	Comparison Year	
	FY 2023-24	FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	35,349,621.64	34,951,656.71	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		34,951,656.71	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,349,621.64	34,951,656.71	
b. Special education unduplicated pupil count	2,771.00	2,695.00	
c. Per capita local expenditures(B2a/ B2b)	12,756.99	12,969.07	(212.08)

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 .

Joel Dontos

Contact Name

Executive Director of Fiscal Services

(707) 890-3800 x80210

Telephone Number

jdontos@srcs.k12.ca.us

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

SELPA: (??)

Title

Email Address

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

SELPA: (??)

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

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								2,771.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,546,724.00	0.00	0.00	266,728.00	1,223,908.00	18,888,972.00		21,926,332.00
2000-2999	Classified Salaries	2,110,838.00	0.00	0.00	0.00	188,356.00	3,317,277.00		5,616,471.00
3000-3999	Employee Benefits	1,738,013.00	0.00	0.00	118,215.00	477,895.00	9,496,193.00		11,830,316.00
4000-4999	Books and Supplies	23,030.00	0.00	0.00	0.00	65,445.00	415,987.00		504,462.00
5000-5999	Services and Other Operating Expenditures	516,538.00	0.00	0.00	22,000.00	857,586.00	32,335,560.00		33,731,684.00
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	5,935,143.00	0.00	0.00	406,943.00	2,813,190.00	64,453,989.00	0.00	73,609,265.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	4,790.00	9,445.00		14,235.00
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	4,790.00	9,445.00	0.00	14,235.00
	TOTAL COSTS	5,935,143.00	0.00	0.00	406,943.00	2,817,980.00	64,463,434.00	0.00	73,623,500.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	1,546,724.00	0.00	0.00	266,728.00	1,138,096.00	18,888,972.00		21,840,520.00
2000-2999	Classified Salaries	2,001,512.00	0.00	0.00	0.00	168,081.00	1,143,284.00		3,312,877.00
3000-3999	Employee Benefits	1,667,760.00	0.00	0.00	118,215.00	443,636.00	8,367,628.00		10,597,239.00
4000-4999	Books and Supplies	23,030.00	0.00	0.00	0.00	25,445.00	415,987.00		464,462.00
5000-5999	Services and Other Operating Expenditures	516,538.00	0.00	0.00	22,000.00	778,770.00	31,356,447.00		32,673,755.00
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	5,755,564.00	0.00	0.00	406,943.00	2,554,028.00	60,172,318.00	0.00	68,888,853.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,445.00		9,445.00
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	9,445.00	0.00	9,445.00
	TOTAL BEFORE OBJECT 8980	5,755,564.00	0.00	0.00	406,943.00	2,554,028.00	60,181,763.00	0.00	68,898,298.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								820,881.00
	TOTAL COSTS								69,719,179.00
	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	0.00		0.00	
2000-2999	Classified Salaries	546,233.00	0.00	0.00	0.00	0.00	124,249.00		670,482.00	
3000-3999	Employee Benefits	276,361.00	0.00	0.00	0.00	0.00	13,826.00		290,187.00	
4000-4999	Books and Supplies	12,307.00	0.00	0.00	0.00	0.00	0.00		12,307.00	
5000-5999	Services and Other Operating Expenditures	3,813.00	0.00	0.00	0.00	0.00	6,837,567.00		6,841,380.00	
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	838,714.00	0.00	0.00	0.00	0.00	6,975,642.00	0.00	7,814,356.00	
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	838,714.00	0.00	0.00	0.00	0.00	6,975,642.00	0.00	7,814,356.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									820,881.00
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)									41,118,470.00
	TOTAL COSTS									49,753,707.00

* 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									2,771.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	17,813.31	0.00	0.00	255,114.76	1,206,791.34	17,977,360.27	0.00		19,457,079.68
2000-2999	Classified Salaries	1,605,956.42	0.00	0.00	0.00	197,049.42	3,578,288.65	0.00		5,381,294.49
3000-3999	Employee Benefits	999,384.98	0.00	0.00	112,831.93	532,214.09	9,333,357.50	0.00		10,977,788.50
4000-4999	Books and Supplies	10,721.82	0.00	0.00	0.00	71,096.31	170,743.71	0.00		252,561.84
5000-5999	Services and Other Operating Expenditures	330,783.37	0.00	0.00	24,673.38	879,456.96	28,983,252.63	0.00		30,218,166.34
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	2,964,659.90	0.00	0.00	392,620.07	2,886,608.12	60,043,002.76	0.00	0.00	66,286,890.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,260.73	9,920.00	0.00		16,180.73
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)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	6,260.73	9,920.00	0.00	0.00	16,180.73
	TOTAL COSTS	2,964,659.90	0.00	0.00	392,620.07	2,892,868.85	60,052,922.76	0.00	0.00	66,303,071.58
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	131,603.83	120,586.40	0.00		252,190.23
2000-2999	Classified Salaries	107,684.83	0.00	0.00	0.00	19,331.51	1,737,602.01	0.00		1,864,618.35
3000-3999	Employee Benefits	68,302.48	0.00	0.00	0.00	50,163.00	858,913.97	0.00		977,379.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	12,346.93	0.00	0.00		12,346.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	219,587.12	1,986,632.39	0.00		2,206,219.51
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	175,987.31	0.00	0.00	0.00	433,032.39	4,703,734.77	0.00	0.00	5,312,754.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,260.73	0.00	0.00		6,260.73
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	6,260.73	0.00	0.00	0.00	6,260.73
	TOTAL BEFORE OBJECT 8980	175,987.31	0.00	0.00	0.00	439,293.12	4,703,734.77	0.00	0.00	5,319,015.20
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									71,748.41
	TOTAL COSTS									5,247,266.79

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	17,813.31	0.00	0.00	255,114.76	1,075,187.51	17,856,773.87	0.00		19,204,889.45
2000-2999	Classified Salaries	1,498,271.59	0.00	0.00	0.00	177,717.91	1,840,686.64	0.00		3,516,676.14
3000-3999	Employee Benefits	931,082.50	0.00	0.00	112,831.93	482,051.09	8,474,443.53	0.00		10,000,409.05
4000-4999	Books and Supplies	10,721.82	0.00	0.00	0.00	58,749.38	170,743.71	0.00		240,214.91
5000-5999	Services and Other Operating Expenditures	330,783.37	0.00	0.00	24,673.38	659,869.84	26,996,620.24	0.00		28,011,946.83
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	2,788,672.59	0.00	0.00	392,620.07	2,453,575.73	55,339,267.99	0.00	0.00	60,974,136.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,920.00	0.00		9,920.00
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)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,920.00	0.00	0.00	9,920.00
	TOTAL BEFORE OBJECT 8980	2,788,672.59	0.00	0.00	392,620.07	2,453,575.73	55,349,187.99	0.00	0.00	60,984,056.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									71,748.41
	TOTAL COSTS									61,055,804.79
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	1,456.94	0.00		1,456.94
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	169,526.56	0.00		169,526.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	14,521.27	0.00		14,521.27
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	(151.49)	0.00	0.00	0.00	0.00	6,596,987.99	0.00		6,596,836.50
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	(151.49)	0.00	0.00	0.00	0.00	6,782,492.76	0.00	0.00	6,782,341.27
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	(151.49)	0.00	0.00	0.00	0.00	6,782,492.76	0.00	0.00	6,782,341.27

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)									71,748.41
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)									28,495,531.96
	TOTAL COSTS									35,349,621.64

* 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: (??)

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

SELPA: (??)

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	73,623,500.00		
b. Less: Expenditures paid from federal sources	3,904,321.00		
c. Expenditures paid from state and local sources	69,719,179.00	61,055,804.79	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		61,055,804.79	
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	69,719,179.00	61,055,804.79	8,663,374.21
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 2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	73,623,500.00		
b. Less: Expenditures paid from federal sources	3,904,321.00		
c. Expenditures paid from state and local sources	69,719,179.00	61,055,804.79	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		61,055,804.79	
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	69,719,179.00	61,055,804.79	
d. Special education unduplicated pupil count	2,771.00	2,771.00	
e. Per capita state and local expenditures (A2c/A2d)	25,160.30	22,033.85	3,126.44
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: (??)

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	49,753,707.00	35,349,621.64	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,349,621.64	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	49,753,707.00	35,349,621.64	14,404,085.36
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 2022-23	
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	49,753,707.00	34,951,656.71	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		34,951,656.71	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	49,753,707.00	34,951,656.71	
b. Special education unduplicated pupil count	2,771.00	2,695.00	
c. Per capita local expenditures (B2a/B2b)	17,955.15	12,969.07	4,986.07
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.			

Joel Dontos

 Contact Name
 Executive Director of Fiscal Services

 Title

(707) 890-3800

 Telephone Number
 jdontos@srcs.k12.ca.us

 Email Address

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

SELPA:

(??)

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

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

SELPA:

(??)

Object Code	Description	Adjustments*	Total
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

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