

**2023-2024**  
**UNAUDITED ACTUALS**  
**SEPTEMBER 04, 2024**





## About Us

The Meniffee Union School District has roots dating back to the 1800s. The first schoolhouse was built in 1883 by some of the local men in the area. It was a small building with benches for seats and a table and chair for the instructor. This school was located next to the Old San Diego County Rd., about half a mile south of Newport Rd. on Bradley Rd. On March 31, 1890, the old "Antelope School," under the purview of the San Diego School District, received one and a half acres of land from William W. Snoddy for the new school site on the southwest corner of Newport and Bradley Roads. This 1890 building had a spacious entry on the north, a large glass room on the west, another large room on the east and a stage in between. The Vale Union High School used this east room beginning in 1891.

The first Paloma School, was located on the north side of Scott Road about one half-mile east of Briggs Road. This building was later moved east to one of the Holland places on Scott Road. In the diary of George Davenport, the new Everton School is mentioned. The school was opened September 14, 1891. It is believed that the name Everton was changed to Antelope. Antelope School was used until the highway was improved to make Highway 395. The Antelope building was later moved to Briggs and Holland Roads where it fell into disrepair. No classes were held at this site. The second Paloma school, was located at Garbani and Leon Roads in the early 1890s and then moved to the Antelope site. Antelope and Meniffee graduates attended Perris Union High School. For a short time, Antelope children attended the Meniffee School on Newport until the new Meniffee School on Garbani (now Garbani Road) opened in 1952.

The Meniffee and Antelope School Districts unionized in December 1951 and resolved that the new school district should be called "Meniffee Union Elementary School District," according to the Meniffee school board minutes dated December 7, 1951.

The Meniffee Union School District is growing rapidly. In 1981, there were 301 students registered in the District. By 1985, the number had increased to 700, and today the District:



serves over 12,000 students from preschool through grade eight at a preschool, 10 elementary schools, a K-8 STEAM academy, a 1-8 Virtual School, 4 middle schools, and a robust Independent Study program.

To address the rapid increase in student population, substantial improvements have been made to the Menifee Valley Middle School campus and an additional elementary school on the east side of Interstate 215 has been opened in 2024-25 school year.



## Governing Board Goals for 2023–24

In accordance with our District's Local Control Accountability Plan to maximizing student learning, the 2023–2024 Governing Board goals reflect the following priorities:

### 2023-24 District Goals

Goal 1 – Meniffee Union School District will be culturally responsive to our community and serve the learning community in a safe, supportive, and engaging environment

Goal 2 – Meniffee Union School District will ensure all students experience a high-quality, standards-aligned education to increase academic achievement

Goal 3 – Meniffee Union School District will improve effectiveness and equity through alignment of district systems and structures

Goal 4 – Meniffee Union School District will evaluate and enhance safety protocols and procedures.

Goal 5 – Meniffee Union School District will evaluate the viability of unification.



## **Vision, Mission & Equity**

### **VISION**

Engaging Young Minds for Limitless Futures

### **MISSION**

To inspire learning, exploration, and imagination

### **EQUITY STATEMENT**

To ensure equity in all educational practices and outcomes, Meniffee Union School District will intentionally provide opportunities and access, so students, families, and staff are valued, supported, seen, and included across our school communities.



## **GOVERNING BOARD**

**Mr. Morgan Singleton II, President**

**Mrs. Jacquelyn A. Johansen, Vice President**

**Mr. J. Kyle Root, Clerk**

**Mr. Xavier Padilla, Deputy Clerk**

**Mr. Robert O'Donnell, Member**



## **District Administration**

Dr. Jennifer Root, Superintendent

Marc Bommarito, Assistant Superintendent of Business

Charles Newman, Assistant Superintendent of Educational Services

Chad McGough, Assistant Superintendent of Personnel

Jennifer Baker, Director of Curriculum, Instruction & Accountability

Jessica Gomez, Director of Continuous Improvement & Accountability

Paulo Azevedo, Executive Director of Facilities & Operational Services

Dr. Julie Hong, Director of Special Education

Getahun Woldie, Director of Fiscal Services

Jennifer Pelerine, Assistant Director of Fiscal Services

Nora Marquez, Director of Purchasing

Kristina Lyman, Director of Personnel

Melinda Conde, Director of Student Success Services

Kara McGee, Director of Risk Management

Jim Sellers, Director of Facilities

Kyle Dee, Assistant Director of Facilities

Dr. John Morgan, Director of Technology

Adriana Lopez, Director of Nutrition Services

Kamilah Williams, Assistant Director of Nutrition Services

Jennifer Thomas, Technology Coordinator

Stephen Radelicki, Technology Support Supervisor

Jesse Ramirez, Director of Expanded Learning

Josue Reyna, Director of Communications & Community Engagement

Carolyn Montoney, Special Education Coordinator

## MUSD SCHOOL ADMINISTRATORS AND KEY STAFF

<b>CKE</b>	<b>Callie Kirkpatrick Elementary (104)</b> 28800 Reviere Dr Menifee CA 92584 951-672-6420 Fax 672-6423 <b>Mrs. Julie Makapugay, Principal X22085</b> <b>Ms. Monica Mitchell, Expanded Learning Admin X22089</b> Mrs. Rosalie (Rosie) Bense, Secretary II Mrs. Brandy Rubio, Office Clerk (PM) Ms. Brittney Stewart, Office Clerk (AM) Mrs. Karina Ortega, Office Clerk TBD, School Community Liaison X	<b>OME</b>	<b>Oak Meadows Elementary (107)</b> 28600 Poinsettia St Murrieta CA 92563 951-246-4210 <b>Mrs. Jill Hollon, Principal X25085</b> <b>Mrs. Jessica Gillespie, Asst. Principal X25084</b> <b>Mrs. Monsanette Jackson, Expanded Learning Admin X25089</b> Mrs. Lisa Petrozza, Secretary II X25005 Mrs. Claudia Godinez, Office Clerk Mrs. Johana Mancera, Office Clerk Mrs. Raquel Vizcaino Palacios, Office Clerk Ms. Roxana Vargas, School Community Liaison X25038
<b>CWM</b>	<b>Chester W. Morrison Elementary (103)</b> 30250 Bradley Rd Menifee CA 92584 951-679-7076 Fax 672-6436 <b>Mr. Jon Mitchem, Principal X21085</b> <b>Ms. Sue Di Bernardo, Asst. Principal X21084</b> <b>Dr. Lisa Beaird, Expanded Learning Admin X21089</b> Ms. Sharon Klentzin, Secretary II Mrs. Kaitlin Dominguez, Office Clerk Mrs. Adriana Perez, Office Clerk Mrs. Jacqueline Salazar, School Community Liaison X21002	<b>QVE</b>	<b>Quail Valley Elementary (109)</b> 23757 Canyon Heights Dr Menifee CA 92587 951-244-1937 Fax 244-6842 <b>Mrs. Lily Pena, Principal X27085</b> <b>Dr. Bryan Love, Expanded Learning Admin X27089</b> Mrs. Letisia Romero, Secretary II Mrs. Lupe Gill, Office Clerk Ms. Alba Rawas, Office Clerk Mrs. Mireya Rosenfeld, School Community Liaison X27141
<b>ERE</b>	<b>Evans Ranch Elementary (108)</b> 30465 Evans Rd Menifee CA 92584 951-246-7690 Fax 246-7805 <b>Mr. Phil Suttner, Principal X26085</b> <b>Mr. Michael Blanton, Asst. Principal X26084</b> <b>Dr. Ifthika "Shine" Nissar, Expanded Learning Admin X26083</b> Ms. Denise Lemieux, Secretary II Ms. Ruby Duenas, Office Clerk Ms. Cindy Smith, Office Clerk Mrs. Angela Thompson, Office Clerk TBD, School Community Liaison X26028	<b>RES</b>	<b>Ridgemoor Elementary (105)</b> 25455 Ridgemoor Rd Menifee CA 92586 951-672-6450 Fax 672-6456 <b>Mr. Mike Walsh, Principal X23085</b> <b>Mrs. Bonnie Chilton, Asst. Principal X23084</b> <b>TBD, Expanded Learning Admin X23035</b> Mrs. Raquel Lopez, Secretary II Mrs. Stephanie Trepanier, Office Clerk Mrs. Talina Mantooth-Huddleston, Office Clerk (AM) Mrs. Diane Roberts, Office Clerk (PM) Ms. Rosalind Hamilton, School Community Liaison X23002
<b>FCE</b>	<b>Freedom Crest Elementary (106)</b> 29282 Menifee Rd Menifee CA 92584 951-679-5285 Fax 672-2651 <b>Mr. Eli Orr, Principal X24085</b> <b>Ms. Sue Di Bernardo, Asst. Principal X24084</b> <b>Dr. Shellie Dansby, Expanded Learning Admin X</b> Mrs. Rebecca (Becky) Orsbom, Secretary II Mrs. Michelle (Shelly) Vega, Office Clerk Mrs. Winnie Laban, Office Clerk (AM) Mrs. Carolyn Valley, School Community Liaison X24012	<b>SBE</b>	<b>Sally Buselt Elementary (114)</b> 29810 Wickerd Rd. Menifee, CA 92584 (951) 723-3032 <b>Mrs. Stephanie Acosta, Principal X32085</b> <b>TBD, Asst. Principal X32084</b> <b>Mrs. Isabel Mitchem, Expanded Learning Administrator X</b> Mrs. Sonia Castaneda, Secretary II X Mrs. Lisa Jones, Office Clerk TBD, Office Clerk (AM)
<b>HBE</b>	<b>Herk Bouris Elementary (111)</b> 34257 Kalanchoe Rd Lake Elsinore CA 92532 951-244-7657 Fax 244-8406 <b>Mr. Patrick Wilkes, Principal X29085</b> <b>Ms. Patricia Perez, Asst. Principal X29084</b> <b>Mrs. Meredith Clark-Lewis, Expanded Learning Admin X29089</b> Mrs. Elizabeth Liberator, Secretary II Ms. Natalie Avelar, Office Clerk (AM) Mrs. Cathy Kirschman, Office Clerk Mrs. Brenda Villa, Office Clerk Mrs. Jacqueline Salazar, School Community Liaison X29007	<b>SSE</b>	<b>Southshore Elementary (110)</b> 30975 Southshore Dr Menifee CA 92584 951-672-0013 Fax 723-1230 <b>Mrs. Bridget Heeren, Principal X28085</b> <b>Mrs. Christina Gallardo-Barrett, Asst. Principal X28084</b> <b>Mr. Kyle Campana, Expanded Learning Admin X28089</b> Ms. Mayra Anaya, Secretary II Ms. Sarah Beardshear, Office Clerk (AM) Ms. Lanissa Faulk, Office Clerk Ms. Selena Barard, Office Clerk Mrs. Christina Sandoval, School Community Liaison X49004
<b>HHSA</b>	<b>Harvest Hill STEAM Academy (112)</b> 31600 Pat Road Winchester, CA 92596 Telephone 951-325-6000 Fax 951-325-6997 <b>Mrs. Darlene Painter, Principal X30085</b> <b>Mrs. Brandi Waite, Assistant Principal X30081</b> <b>Mrs. Vanessa Westmoreland, Asst. Principal X30084</b> <b>Mrs. Yvonne Guel, Expanded Learning Admin X30089</b> Mrs. Tracy Tovar, K-8 School Secretary TBD, Office Clerk (AM) Mrs. Megan DeLong, K-8 Attendance Clerk Ms. Courtney Drew, Office Clerk Ms. Lynette Montgomery, Office Clerk Mrs. Angela Martin, Office Clerk Mrs. Carolyn Valley, School Community Liaison X	<b>TES</b>	<b>Táawila Elementary School (113)</b> 30344 Stage Coach Road Menifee, CA 92586 951-723-3001 Fax 723-3003 <b>Dr. Rose Pike, Principal X31085</b> <b>Mrs. Amanda Weden, Assistant Principal X31084</b> <b>TBD, Expanded Learning Admin X31089</b> Ms. Jessica Serna, Secretary II Mrs. Danielle Boersma, Office Clerk Mrs. Nancy Rodriguez, Office Clerk (AM) Mr. Ruben Ronquillo, Office Clerk Mrs. Jacqueline Salazar, School Community Liaison X



<b>BMMS</b>	<b>Bell Mountain Middle School (203)</b> 28525 La Piedra Rd Menifee CA 92584 951-301-8496 Fax 301-5286 <b>Dr. Patrice Harris, Principal X51085</b> <b>Mr. Luis Audelo, Asst. Principal X51083</b> <b>Mr. Charles Libolt, Asst. Principal X51084</b> <b>TBD, Expanded Learning Middle School Dean X</b> Mrs. Denise Constable, Middle School Secretary Mrs. Malissa Rogers, Attendance Clerk Ms. Bree Johnson, Office Clerk Mrs. Laura Jolly, Office Clerk Ms. Evamaria Lechuga, Office Clerk Mrs. Carolina Rubio, Office Clerk (PM) TBD, School Community Liaison X51032	<b>SRA</b>	Santa Rosa Academy 27587 La Piedra Road Menifee, CA 92584 (951) 672-2400 Fax 672-6060 Mr. Michael Gray, Principal (6-12) <a href="mailto:mgray@sra.mn">mgray@sra.mn</a> Ms. Adriana Salazar, Principal (K-5) <a href="mailto:asalazar@sra.mn">asalazar@sra.mn</a> Dr. Robert Hennings, Exec Director <b>X1201</b> <a href="mailto:rhennings@sra.mn">rhennings@sra.mn</a> Tasha Montes, Exec Asst to Dr. Hennings <b>X1202</b> <a href="mailto:tmontes@sra.mn">tmontes@sra.mn</a>
<b>HCMS</b> <b>MVS</b>	<b>Hans Christensen Middle School (204)</b> <b>Menifee Virtual School (401)</b> 27625 Sherman Rd Menifee CA 92585 951-679-8356 Fax 679-4090 <b>Mr. Steve Melvin, Principal X52085</b> <b>Mrs. Emily Roberts, Asst. Principal X52084</b> <b>TBD, Expanded Learning Middle School Dean X</b> Mrs. Cristina Jimenez, Middle School Secretary Ms. Pamela Guzman, Attendance Clerk Mrs. Laura Tassone-Benson, Office Clerk Mrs. Rebecca Bates, School Community Liaison		
<b>KNMS</b>	<b>Kathryn Newport Middle School (206)</b> 29792 Audie Murphy Rd. Menifee, CA 92584 951-325-6053 <b>Mr. Nicholas Stearns, Principal X53085</b> <b>Ms. Kristine Duenes, Asst. Principal X53084</b> <b>Ms. Nicole Simmons, Asst. Principal X53083</b> <b>Mrs. Lisa Lawrence, Expanded Learning Middle School Dean X</b> Mrs. Amanda Bragg, Secretary II Mrs. Breon Brown, Attendance Clerk Ms. Korina Chavez, Office Clerk Ms. Cynthia Rozell, Office Clerk Mrs. Jennifer Wierson, Office Clerk (AM) Mrs. Maira Hinostroza, Office Clerk Mrs. Mireya Rosenfeld, School Community Liaison		
<b>MVMS</b>	<b>Menifee Valley Middle School (202)</b> 26255 Garbani Rd Menifee CA 92584 951-672-6400 Fax 672-6415 <b>Mrs. Arronda Douglas, Principal X50085</b> <b>Ms. Peyton Davis, Assistant Principal X50084</b> <b>Ms. Cortney Ringo Powers, Assistant Principal X50083</b> <b>Mrs. Lisa Lawrence, Expanded Learning Middle School Dean X</b> Mrs. Yvette Baca, Middle School Secretary Mrs. Jamie Yates, Attendance Clerk Ms. Kay Lieber, Office Clerk (10am-1:30pm) Mrs. Lizette Meda, Office Clerk Mrs. Tonia Mulato, Office Clerk Ms. Avery Yocham, Office Clerk Ms. Rosalind Hamilton, School Community Liaison X50033		
<b>PRE</b>	<b>Menifee Preschool (720)</b> 26350 La Piedra Rd. Menifee, CA 92584 951-672-6478 Fax 672-6479 <b>Mrs. Christy Moran, Coordinator of Preschool &amp; Early Childhood Education X26285</b> <b>Mrs. Taryn Stephens, Preschool Site Supervisor X</b> Mrs. Gabriela Martinez, Secretary II Mrs. Tania Moreno, Office Clerk		



## 2024-25 Budget Calendar

### 2024

January	Begin development of 2024-2025 Financial Projections with staff
January 6th	P-1 Attendance Report Period for 2023-24
January 19th	Governor's Proposed Budget for 2024-25 to Legislature
January - March	Conduct meetings with staff to review budget requests
March 12th	Second Interim Report Presented for 2023-24
March 15th	Deadline to notify certificated staff of preliminary layoff
May 1st	P-2 Attendance Report Period for 2023-24
May 21st	Governor's 2024-25 May Revision
June 1st	County Office of Education will submit budget publication and hearing to a local newspaper of general circulation for publication
June 5th-10th	Proposed Budget and LCAP Document available for public inspection for at least three days
June 10th	Public Hearing of Proposed 2024-25 Budget & Local Control Accountability Plan
June 13th	Governing Board Adopts 2024-25 Budget & Local Control Accountability Plan
June 30th	Budget Submitted to Riverside County Office of Education
July 1st	Fiscal Year 2024-25 begins
July - August	Budget Review and Revisions as needed
August 23-30th	Unaudited Actuals for 2023-24 are prepared
September 9th	Annual Audit of District's financials for 2023-24
September 9th	Unaudited Actuals and EPA Expenditure Plan for 2023-24 are presented to the board for approval
December 9th	First Interim Report Presented & Annual Audit of District's Financials for 2024-25

### 2025

January	Governor's Proposed Budget for 2025-26 to Legislature
January	Begin development of 2025-26 Financial Projections with staff
January 6th	P-1 Attendance Report Period for 2024-25
January - March	Conduct meetings with staff to review budget requests
March 10th	Second Interim Report Presented for 2024-25
April	P-2 Attendance Report Period for 2024-25

# Menifee Union School District Modified Traditional Calendar for 2024-2025

First Day of School August 8, 2024 - Last Day of School June 6, 2025

**S1** SEMESTER 1  
**S2** SEMESTER 2  
**PC** PARENT / TEACHER CONFERENCES

**PLC** PLC  
**P** PREP  
**PD** PROFESSIONAL DEVELOPMENT  
**SC** SITE COLL/ARTICULATION  
**NTO** NEW TEACHER ORIENTATION

**NS** NON-STUDENT DAYS  
**H** HOLIDAYS  
**M** MINIMUM DAY  
**MS** MIDDLE SCHOOL  
**E** ELEMENTARY

Calendar Approved by  
the Governing Board  
October 10, 2023

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\*fourth and fifth grade dismissal times increased by one (1) minute

UNRESTRICTED GENERAL FUND No. 03  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	95,862,099	104,163,451	128,445,170	150,531,517	154,172,395
Expenditures & Contributions	92,690,931	101,333,975	126,554,181	149,915,975	153,409,168
Net Surplus/(Deficit)	3,171,168	2,829,476	1,890,989	615,542	763,227
Beginning Balance	13,275,705	16,446,875	19,276,351	21,167,340	21,167,340
Ending Balance (EFB)	16,446,873	19,276,351	21,167,340	21,782,882	21,930,567
<b>Components of Ending Fund Balance</b>					
0000-Budget Contingencies/Assigned	5,921,130	3,286,510	12,507,866	11,185,566	11,766,670
Revolving Cash	5,000	5,000	5,000	5,000	5,000
Contribution to Special Ed -committed	-	1,460,000	-	-	-
Contribution to RRMA - committed	-	1,816,000	-	-	-
Pension obligation - STRS/PERS - committed	-	1,773,000	-	-	-
0003-Energy conservation/Generation Project	595,714	92,639	92,639	92,638	153,685
0006-1X Discretionary	1,816,730	1,307,293	1,662,667	394,876	358,189
0013-Assistance League Grant for Teachers	596	1,066	1,066	1,066	1,066
0015-Community Grant	8,126	8,126	8,126	8,126	8,126
0016-Early Intervention Prek Grant - committed	1,063,235	1,063,235	1,063,235	1,063,235	1,063,235
0021-LCFF Supplemental Allocations - partially committed	2,941,169	3,977,320	854,804	2,133,436	2,746,127
0600-Donation Account	321,908	110,473	92,358	75,061	104,850
0602-Donation Account-Site Library	11,577	12,958	14,653	169	15,619
0704-Transportation	-	-	-	1,019,779	-
0800-Unclaimed Property (Stale Dated Chks)	-	-	18,453	18,453	-
0854-IMFRP Instructional Materials	259,519	259,519	-	-	-
Reserve for Economic Uncertainties	3,502,171	4,103,212	4,846,473	5,785,477	5,708,000
Ending Fund Balance	16,446,875	19,276,351	21,167,340	21,782,882	21,930,567

UNRESTRICTED GENERAL FUND No. 03  
REVENUE

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
<b>REVENUE</b>					
<u>LCFF (8010-8096)</u>					
8011/8019 LCFF Sources	40,832,917	39,391,474	92,816,644	84,925,723	101,031,690
8012-8019 Education Protection Account (EPA)	36,198,189	44,209,981	9,110,160	37,964,396	17,158,338
8021-8045 LCFF Property Taxes	15,798,289	17,233,606	20,397,616	22,155,055	23,966,079
8047-8050 Community Redevelopment Funds	1,922,266	1,927,014	3,613,094	3,015,938	5,695,367
8096 LCFF In-Lieu of Property Taxes	(2,013,855)	(2,117,766)	(2,412,295)	(3,010,469)	(2,867,370)
	92,737,806	100,644,309	123,525,219	145,050,643	144,984,104
<u>State (8300-8599)</u>					
8550 Mandated Cost Reimbursement	330,577	336,899	355,880	417,158	413,536
8560 Lottery Non-Prop 20 (1100)	1,833,127	1,868,282	2,365,830	2,039,664	2,661,239
8590 (CAASPP & CELDT) / 22-23 Transpo Reimb	4,680	-	1,078,331	1,052,589	1,276,781
	2,168,384	2,205,181	3,800,041	3,509,411	4,351,556
<u>Local (8600-8799)</u>					
8639 Sales - Print Shop	92	-	-	-	-
8650 Leases & Rentals	101,143	137,281	202,231	175,000	218,416
8660 Interests	138,982	79,473	911,230	938,918	2,154,888
8662 Net Increase(decrease) in the Fair Value of	-	-	(751,827)	-	458,794
8675 Transportation Fees from Individuals	-	(393,010)	-	-	-
8689 Other Fees & Contracts	142,184	189,743	132,758	6,518	197,828
8699 Miscellaneous	362,985	185,796	331,321	426,940	1,300,489
8972 Capital Lease	-	897,940	-	-	-
8782 All Other Transfers From County Offices	-	-	-	132,087	132,087
8799 Transfer In - Other	158,519	207,931	242,197	240,000	292,866
	903,905	1,305,154	1,067,910	1,919,463	4,755,368
Subtotal	95,810,095	104,154,644	128,393,170	150,479,517	154,091,028
<u>Other financing sources/uses</u>					
8919 Interfund Transfer In	52,004	8,807	52,000	52,000	81,367
TOTAL REVENUE	95,862,099	104,163,451	128,445,170	150,531,517	154,172,395
8980 Contributions to Restricted Fund	(14,698,420)	(16,556,638)	(22,434,318)	(28,325,710)	(28,638,368)
Total Financing Sources/Uses	(14,646,416)	(16,547,831)	(22,382,318)	(28,273,710)	(28,557,001)
Total - Revenues	81,163,679	87,606,813	106,010,852	122,205,807	125,534,027

UNRESTRICTED GENERAL FUND No. 03  
EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	2023-24
		Actuals	Actuals	Actuals	Estimated Actuals	Unaudited Actuals
<b>ENROLLMENT</b>		10,455	11,321	11,816	12,191	12,195
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>		10,299	10,182	10,989	11,515	11,511
Obj #	<b>EXPENDITURES</b>					
1XXX	Certificated Salaries	43,039,235	44,859,286	53,955,619	61,731,037	62,568,741
2XXX	Classified Salaries	9,688,998	10,668,738	13,272,693	17,225,712	16,825,537
3XXX	Employee Benefits	17,558,939	18,873,468	23,581,930	27,599,810	27,311,328
4XXX	Books and Supplies	1,632,688	3,040,952	2,912,906	5,367,641	4,747,080
	Operating Expenses					
5200	Travel & Conferences	50,286	76,097	120,254	127,752	133,717
5210	Mileage	3,702	10,403	16,081	20,290	18,763
5235	Education Assistance	14,529	8,300	4,150	1,100	2,500
5300	Membership	76,808	85,659	100,864	107,910	108,336
54XX	Insurance	901,114	1,000,911	1,127,753	1,242,800	1,242,799
5510	Gas/Fuel	92,235	113,618	254,558	181,800	153,319
5520	Electric	821,508	1,192,268	1,533,008	1,127,577	2,080,477
5530	Water	598,973	584,932	568,658	620,785	597,868
5540	Waste Disposal	222,927	241,627	259,497	317,897	301,141
5580	Alarm - Fire/Burglary	214,123	136,370	31,260	31,260	30,455
56XX	Rentals, Leases Repairs	557,664	298,325	618,710	1,136,216	735,983
57XX	Transfers of Direct Costs	(346,866)	(507,323)	(462,815)	(395,120)	(423,998)
5800	Professional/Consulting Services & Operating Expenditures	1,748,985	1,890,674	3,199,125	2,661,410	1,918,190
5810	Legal	137,543	146,847	121,319	181,665	131,869
5811	Legal Settlements	64,041	60,000	233,333	24,780	21,434
5815	Consulting	4,000	9,165	21,655	170,200	181,667
5825	Elections	13,683	0	52,656	0	0
5830	Employment Costs	538	0	0	0	5,260
5835	Interest/Cost of Issuance	21,853	89,100	0	0	0
5840	Advertising	682	2,760	3,098	7,003	2,749
5845	Printing	16,750	9,752	6,079	17,672	16,055
585X	Software License	480,737	1,075,199	1,217,138	1,684,548	1,739,672
5891	Other Services	0	0	12,916	7,865	9,745
5898	STRS/PERS Penalties & Interest	3,953	4,018	2,200	19,706	13,985
5900	Communications	72,913	76,069	73,779	101,465	72,280
5910	Postage	32,149	41,097	32,539	55,579	43,148
5920	Telephone	139,233	128,726	142,518	146,280	155,069
5925	Cellular Phones	19,134	16,872	17,654	21,982	18,087
6XXX	Capital Outlay	52,363	925,152	1,401,351	195,149	4,160,917
	<u>Other Outgo</u>					
7142	Other Tuition	64,489	0	0	160,000	166,749
73XX	Indirect Costs	(574,775)	(1,113,297)	(559,356)	(606,570)	(556,139)
743X	Debt Service P & I	567,377	731,572	226,969	297,064	236,017
76XX	Transfer Out to Restricted Fund	0	0	19,764	0	0
	Sub-total Expenditures	77,992,511	84,777,337	104,119,863	121,590,265	124,770,800
	Contributions to Restricted Fund	14,698,420	16,556,638	22,434,318	28,325,710	28,638,368
	<b>TOTAL EXPENDITURES</b>	<b>92,690,931</b>	<b>101,333,975</b>	<b>126,554,181</b>	<b>149,915,975</b>	<b>153,409,168</b>

RESTRICTED GENERAL FUND 06  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	42,538,729	54,308,823	77,439,285	68,496,190	69,889,026
Expenditures	38,746,515	51,996,410	57,429,240	71,258,978	65,495,863
Net Surplus/(Deficit)	3,792,215	20,010,045	20,010,045	(2,762,788)	4,393,163
Beginning Balance	2,527,192	6,319,407	8,631,820	28,641,865	28,641,865
Restricted Ending Balance	6,319,407	8,631,820	28,641,865	25,879,077	33,035,028
<b>Components of Ending Fund Balance</b>					
2600 Expanded Learning Opportunities	-	1,866,741	1,164,230	1,888,402	3,073,817
5640 Medi-Cal Billing Option (End 2020-21)	10,255	-	-	-	-
6266 Educator Effectiveness	-	2,473,295	2,414,561	1,803,914	1,905,577
6300 Lottery (for instruction materials)	506,313	584,213	1,052,231	882,199	1,598,129
6531 Special Ed/Low Incidence	168,988	207,489	312,571	334,129	502,302
6546 Special Ed/ Mental Health	326,935	295,628	131,011	234,062	315,986
6547 Special Ed Early Intervention	-	851,963	1,838,493	138,032	2,304,858
6762 Arts, Music & Instr Mtrls Blk Grant (22-23)	-	-	6,404,377	6,418,751	6,422,988
6770 Arts and Music In Schools	-	-	-	1,490,303	1,329,954
7028 Child Nutrition: Kitchen Infrastructure	-	239,105	31,300	-	31,300
7029 Child Nutrition: Food Staff Training	-	58,866	57,816	-	57,816
7311 Classified School Employee Prof Dev.	59,738	59,738	56,082	-	51,106
7425 Expanded Learning Opportunities Grant	2,517,233	-	-	-	-
7426 ELO Grant Paraprofessional Staff	642,405	245,389	-	-	-
7435 Learning Recovery Emergency Blk Grant (22-23)	-	-	11,243,469	11,254,780	11,254,780
7810 Emerging Infections-Covid Testing	-	620,000	615,599	-	-
8150 Routine Restricted Maintenance Account	1,492,975	509,106	1,816,000	-	1,816,000
9011 Medical Billing Option (Eff 2021-22)	-	-	960,228	890,608	1,316,735
9986 Redevelopment	594,565	554,642	543,897	543,897	1,053,680
Ending Fund Balance	6,319,407	28,641,865	28,641,865	25,879,077	33,035,028

RESTRICTED GENERAL FUND No. 06  
REVENUE

		2020-21	2021-22	2022-23	2023-24	2023-24
		Actuals	Actuals	Actuals	Estimated Actuals	Unaudited Actuals
<b>REVENUE</b>						
Object	Resource					
<b>Federal (8100-8299)</b>						
8181	3310	IDEA - Special Education (3310)	1,623,390	2,023,010	2,360,970.00	2,621,756.00
8182	3305	IDEA - ARP, Part B (3305)	-	21,641	413,774.00	-
8182	3308	IDEA - ARP, Preschool Part B (3308)	-	-	28,840.00	-
8182	3315	IDEA - Preschool, Part B (3315)	51,660	22,398	65,414.00	58,717.00
8182	3327	IDEA - Mental Health (3327)	3,091	8,404	43,214.00	140,343.00
8182	3345	IDEA - Staff Development (3345)	600	-	841.00	1,169.00
8285	5630	Title IX, McKinney-Vento Homeless (5630)	1,429	1,001	-	-
8290	3010	Title I, Part A (3010)	1,308,259	1,126,869	1,341,207.00	2,057,255.00
8290	3210	ESSER: 1X\$ COVID (3210)	933,633	59,447	-	-
8290	3212	ESSER II: 1X\$ COVID (3212)	982,141	2,950,244	313.00	-
8290	3213	ESSER III: 1X\$ (3213)	-	5,310,006	1,638,045.00	124,328.00
8290	3214	ESSER III: 1X\$ Learning Loss (3214)	-	-	1,282,648.00	485,447.00
8290	3215	GEER: 1X\$ LLMF (3215)	76,712	621,585	-	-
8290	3216	ELO: 1X\$ ESSER II (3216)	-	666,355	285,852.00	-
8290	3217	ELO: 1X\$ GEER II (3217)	-	-	218,540.00	-
8290	3218	ELO: 1X\$ ESSER III (3218)	-	-	620,729.00	-
8290	3219	ELO: 1X\$ ESSER III (3219)	-	-	888,685.00	181,345.00
8290	3220	CRF: 1X\$ LLMF (3220)	5,231,772	-	-	-
8290	4035	Title II, Part A, Teacher Quality (4035)	161,319	260,550	333,728.00	329,815.00
8290	4127	(4127)	94,422	160,976	40,469.00	163,227.00
8290	4201	Title III, Immigrant (4201)	-	18,835	22,668.00	26,417.00
8290	4203	Title III, LEP (4203)	17,108	77,005	138,656.00	221,042.00
			10,485,534	13,328,326	9,724,593.00	6,410,861.00
8290	5640	Medi-Cal Billing Option (5640)	105,399	-	-	-
8290	5634	ARP, Homeless Children & Youth (5634)	-	501	10,501.00	11,358.00
			105,399	501	10,501.00	11,358.00
		<b>TOTAL FEDERAL</b>	<b>10,590,933</b>	<b>13,328,827</b>	<b>9,735,094.00</b>	<b>5,662,823.00</b>
<b>State (8300-8599)</b>						
8590	2600	Expanded Learning Opportunities Grant (2600)	-	2,664,381	8,548,232.00	9,029,031.00
8590	6266	Educator Effectiveness (6266)	-	2,486,750	-	-
8560	6300	Lottery - Prop 20 (6300)	780,893	865,360	1,179,363.00	829,694.00
8590	6385	Middle School Foundation Academies Grant	-	-	-	25,000.00
8590	6536	Special Education: Dispute Prevention (6536)	-	138,636	-	-
8590	6537	Special Education: Learning Recovery Support (6537)	-	779,827	-	-
8590	6546	Special Education Mental Health (6546)	664,007	690,427	735,720.00	916,941.00
8590	6547	Special Education Early Intervention Preschool (6547)	-	851,963	986,530.00	993,602.00
8590	6690	Tobacco-Use Prevention Gr. 6-12 (6690)	2,411	6,000	-	-
8590	6762	Arts, Music, & Instr Mtrls Block Grant 22-23 (6762)	-	-	6,404,377.00	139,007.00
8590	6770	Arts and Music In Schools (Prop 28)	-	-	-	1,881,709.00
8520	7028	Child Nutrition: Kitchen Infrastructure (7028)	-	239,105	-	-
8520	7029	Child Nutrition: Food Staff Training (7029)	-	58,866	-	-
8590	7420	State Learning Loss Mitigation Funds (7420)	786,895	-	-	-
8590	7422	In-Person Instruction Grant (7422)	-	2,026,712	289.00	1,488,707.00
8590	7425	Expanded Learning Opportunities Grant (7425)	2,964,718	(1,579)	-	-
8590	7426	ELO Grant: Paraprofessional Staff (7426)	642,405	-	-	-
8590	7435	Learning Recovery Emergency Blk Grant 22-23 (7435)	-	-	11,243,469.00	11,311.00
8590	7810	Other Restricted State (7810)	-	620,000	-	-
8590	7690	STRS On-behalf (7690)	5,261,921	6,168,844	5,742,664.00	6,466,290.00
		<b>TOTAL STATE</b>	<b>11,103,251</b>	<b>17,595,292</b>	<b>34,840,644.00</b>	<b>22,335,330.00</b>
<b>Local (8600-8799)</b>						
8791	6500	Special Education - Master Plan /AB602 (6500)	5,262,532	5,670,927	8,061,385.00	10,270,951.00
8791	6531	Special Education - Low Incidence Equipment	181,388	166,845	216,054.00	231,287.00
8625	9986	Redevelopment (9986)	702,206	832,719	1,238,919.00	762,547.00
8677	9002	Early Literacy Grant 1X (9002)	-	2,825	-	-
8699	9011	Medi-Cal Billing Option (9011)	-	154,750	912,871.00	706,219.00
		<b>TOTAL LOCAL</b>	<b>6,146,126</b>	<b>6,828,066</b>	<b>10,429,229.00</b>	<b>11,966,969.00</b>
<b>Other financing sources/uses</b>						
8980	6690	Contributions to TUPE 6690	-	309	-	-
8980	6500	Contributions from General Fund To Special Education	11,591,739	12,598,181	15,607,449.00	24,377,564.00
8980	8150	Contributions from General Fund To RRMA	3,106,681	3,958,148	6,826,869.00	3,948,146.00
		<b>TOTAL SOURCES/USES</b>	<b>14,698,420</b>	<b>16,556,638</b>	<b>22,434,318.00</b>	<b>28,638,367.00</b>
<b>Total ALL Restricted Revenue</b>						
			<b>42,538,729</b>	<b>54,308,823</b>	<b>77,439,285.00</b>	<b>69,889,026.00</b>



RESTRICTED GENERAL FUND No. 06  
EXPENDITURES

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
ENROLLMENT	10,455	11,026	11,816	12,191	12,195
AVERAGE DAILY ATTENDENCE (ADA)	10,299	10,182	10,989	11,515	11,511
<b>EXPENDITURES</b>					
1XXX Certificated Salaries	9,816,437	15,651,661	15,786,865	22,151,004	20,453,385
2XXX Classified Salaries	6,628,825	9,460,116	9,589,855	11,723,421	11,169,247
3XXX Employee Benefits	10,555,776	13,935,890	14,567,341	18,290,624	17,344,545
4XXX Books and Supplies	5,641,603	2,869,806	2,650,337	3,468,177	2,098,081
<u>Operating Expenses</u>					
5160 Non-Public Schools (NPS)	308,976	628,036	722,678	744,165	664,326
5200 Travel & Conferences	33,711	4,728	51,566	513,423	369,545
5210 Mileage	2,791	12,087	20,079	29,106	20,854
5300 Membership	3,050	1,150	1,275	3,308	1,024
5400 Insurance	29,047	34,740	38,909	42,772	42,772
5520	-	-	-	930,860	-
5560 Pest Control	19,350	109,125	108,097	119,595	122,185
5570 Septic Maintenance	-	1,685	790	10,000	-
56XX Rentals, Leases Repairs	216,718	1,237,027	1,080,031	888,837	608,963
57XX Transfers of Direct Costs	336,737	499,114	453,181	387,841	413,767
5800 Professional/Consulting Services & Operating Expenditures	2,409,984	3,363,793	3,988,970	8,354,057	7,830,570
5810 Legal	301,848	202,027	234,031	245,000	271,636
5811 Legal Settlement	179,967	238,685	134,713	211,450	209,999
5820 Audit	-	-	1,350	-	-
5840 Advertising	2,648	10,491	837	-	-
5843	-	-	-	-	5,088
5845 Printing	6,425	8,084	-	250	121,938
5850 Software License	661,276	455,133	356,267	477,950	413,736
5855 Interagency Services	-	7,131	-	-	-
5891 Other Services	-	-	1,645	2,383	2,345
5910 Postage	-	-	33	36	35
5920 Telephone	2,370	2,500	2,736	2,674	3,171
5925 Cellular Phone	10,264	7,625	8,539	10,417	8,927
6XXX Capital Outlay	116,591	674,677	2,348,213	1,103,816	1,069,219
<u>Other Outgo</u>					
7142 Other Tuition	383,459	388,752	351,191	-	234,061
7310 Indirect Costs	376,459	922,347	378,568	428,156	381,588
743X Debt Service P & I	702,205	920,000	1,202,307	762,547	1,277,747
76XX Transfer Out to Fund 14	-	350,000	350,000	357,109	357,109
76xx Transfer out To Fund 25	-	-	2,998,836	-	-
<b>TOTAL EXPENDITURES</b>	<b>38,746,515</b>	<b>51,996,410</b>	<b>57,429,240</b>	<b>71,258,978</b>	<b>65,495,863</b>

LCFF - Supplemental/Concentration (0021/22)  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	8,210,498	9,756,151	11,692,286	22,038,214	22,019,305
Expenditures	6,597,949	8,720,000	14,814,802	20,759,582	20,127,982
Net Surplus/(Deficit)	1,612,549	1,036,151	(3,122,516)	1,278,632	1,891,323
Beginning Balance	1,328,620	2,941,169	3,977,320	854,804	854,804
Restricted Ending Balance	2,941,169	3,977,320	854,804	2,133,436	2,746,127

LCFF - Supplemental/Concentration (0021/22)  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actual	2023-24 Unaudited Actuals
District Enrollment (includes County)	10,480	11,045	11,832	12,191	12,195
Unduplicated Pupil Count (UPP)	5,451	6,854	7,279	8,107	8,107
Unduplicated Pupil Count Percentage	49%	62%	62%	66%	66%
3-yr. Average UPP Percentage	48.70%	53.82%	59%	63.42%	63.41%
<b>REVENUE</b>					
8091 LCFF Transfers (Supplemental/Concentration)	-	9,755,547	15,162,141	22,038,214	22,019,305
8699 All Other Local Revenue	-	604	-	-	-
8980 Contribution to/from General Fund 03-0000	8,210,498	-	(3,469,855)	-	-
<b>TOTAL REVENUE</b>	<b>8,210,498</b>	<b>9,756,151</b>	<b>11,692,286</b>	<b>22,038,214</b>	<b>22,019,305</b>
<b>EXPENDITURES</b>					
1XXX Certificated Salaries	2,555,043	2,920,919	3,172,034	5,695,974	5,493,498
2XXX Classified Salaries	354,010	595,620	738,473	1,845,900	1,857,252
3XXX Employee Benefits	902,662	1,136,731	1,354,813	2,727,457	2,652,795
4XXX Books and Supplies	127,689	742,303	1,096,155	1,292,521	1,172,158
5200 Travel & Conferences	23,093	30,937	41,360	23,645	19,703
5210 Mileage Reimbursement	22	3,419	6,646	5,344	4,638
5300 Membership	1,250	4,272	5,772	6,069	1,552
Rentals, Leases, Repairs, & Noncapitalized					
5600 Improvements	4,994	18,251	9,144	21,285	1,311
5710 Transfers of Direct Costs	2,263,740	2,467,543	6,580,102	7,063,174	7,255,200
5725 Repro DC/Interprogram	-	3,520	5,245	2,100	-
5726 Printing Services/Interprogram	122	1,098	-	194	-
5800 Expenditures	157,536	308,036	1,232,987	1,173,069	683,243
5845 Printing	9,517	6,623	1,519	836	320
5850 Software License	191,796	479,872	569,949	836,759	920,959
5891 Other Services	-	-	-	7,125	8,575
5925 Cellular Phones	1,473	856	603	1,130	571
6410 Technology Equipment	5,001	-	-	57,000	56,207
<b>TOTAL EXPENDITURES</b>	<b>6,597,949</b>	<b>8,720,000</b>	<b>14,814,802</b>	<b>20,759,582</b>	<b>20,127,982</b>

TRANSPORTATION-RESOURCE No. 0704  
SUMMARY

	2020-21 Actual	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	1,550,849	2,358,338	2,358,338	4,099,644	6,792,755
Expenditures	1,550,849	2,358,338	2,358,338	3,079,865	6,792,755
Net Surplus/(Deficit)	-	-	-	1,019,779	-
Beginning Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	1,019,779	-

TRANSPORTATION-RESOURCE No. 0704  
REVENUE EXPENDITURES

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
<b>REVENUE</b>					
8590 State HTS Transpo Reimb (new 2022-23)	-	-	1,052,589	1,052,589	1,276,781
8699 All Other Local Revenue	2,965	-	-	-	800,000
8091 LCFF Transportation Add-On	-	-	138,150	149,506	149,506
8980 Contribution from Unrestricted Revenues	1,547,885	1,869,042	1,167,599	2,897,549	4,566,468
TOTAL REVENUE	1,550,849	2,358,338	2,358,338	4,099,644	6,792,755
<b>EXPENDITURES</b>					
2XXX Classified Salaries	776,910	782,921	960,620	1,107,058	1,115,175
3XXX Employee Benefits	344,654	358,542	433,650	511,688	513,806
4XXX Materials and Supplies	59,980	143,934	159,572	311,329	227,283
5200 TrBDel & Conferences	-	-	1,543	9,344	8,824
5210 Mileage Reimbursement	-	-	-	1,860	1,856
5400 Insurance	62,546	69,525	77,868	85,599	85,599
5600 Rentals, Leases, Repairs, & Noncapitalized Improvements	9,323	25,927	49,162	180,500	86,441
5714 Transportation DC/Interprogram	-	(7,322)	(21,673)	(19,970)	(20,747)
5725 Print Charges	685	775	1,200	2,500	1,065
5726 Repro DC/Interprogram	-	270	26	500	-
5754 Trans Services DC/Interfund	(1,957)	(1,344)	-	(1,500)	-
5800 Professional/Consulting Services & Operating Expenditures	287,079	493,652	637,504	869,542	752,236
5850 Software License	10,103	819	18,178	19,804	19,742
5920 Communications	1,174	1,032	1,149	1,211	1,172
5925 Cellular Phones	353	311	286	400	303
6XXX Capital Outlay	-	-	39,253	-	4,000,000
TOTAL EXPENDITURES	1,550,849	2,358,338	2,358,338	3,079,865	6,792,755

ROUTINE MAINTENANCE-RESOURCE No. 8150

SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	3,106,681	3,960,973	6,826,869	3,948,146	5,036,700
Expenditures	2,790,611	4,944,842	5,519,975	5,764,146	5,036,700
Net Surplus/(Deficit)	316,070	(983,869)	1,306,894	(1,816,000)	-
Beginning Balance	1,176,905	1,492,975	509,106	1,816,000	1,816,000
Restricted Ending Balance	1,492,975	509,106	1,816,000	-	1,816,000

ROUTINE MAINTENANCE-RESOURCE No. 8150  
REVENUE EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	2023-24
		Actuals	Actuals	Actuals	Estimated Actuals	Unaudited Actuals
<b>REVENUE</b>						
8699	All Other Local Revenue	-	2,825	-	-	-
8980	Contribution from Unrestricted Revenues	3,106,681	3,958,148	6,826,869	3,948,146	5,036,700
<b>TOTAL REVENUE</b>		3,106,681	3,960,973	6,826,869	3,948,146	5,036,700
<b>EXPENDITURES</b>						
2XXX	Classified Salaries	1,109,542	1,373,476	1,686,779	1,720,387	1,617,597
3XXX	Employee Benefits	486,549	603,574	743,853	885,478	739,721
4XXX	Materials and Supplies	485,324	585,921	720,076	1,025,891	804,100
5200	Travel & Conferences	901	-	1,750	574	3,477
5210	Mileage Reimbursement	1,490	1,505	4,626	3,492	4,400
5400	Insurance	29,047	34,740	38,909	42,772	42,772
5560	Pest Control	19,350	109,125	108,097	119,595	122,185
5570	Septic Maintenance	-	1,685	790	10,000	-
5600	Rentals, Leases, Repairs, & Noncapitalized Improvements	215,533	1,223,294	1,080,031	872,722	588,398
5630	Repairs	-	13,734	-	-	-
5725	Print Charges	97	3	309	250	391
5800	Professional/Consulting Services & Operating Expenditures	415,073	483,433	683,912	689,302	745,075
5810	Legal Services	220	26,813	-	-	-
5840	Advertising	2,648	10,491	836	-	-
5845	External Printing Services	-	-	-	-	-
5850	Software License	-	-	-	500	495
5920	Communications	2,370	2,500	2,735	2,674	3,171
5925	Cellular Phones	9,960	6,629	7,168	9,000	7,809
6XXX	Capital Outlay	12,507	117,919	90,104	24,400	-
7619	Transfer Out	-	350,000	350,000	357,109	357,109
<b>TOTAL EXPENDITURES</b>		2,790,611	4,944,842	5,519,975	5,764,146	5,036,700

CHILD DEVELOPMENT FUND No. 12  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	668,540	1,013,668	1,368,916	2,070,291	2,179,333
Expenditures	622,235	976,189	1,396,186	1,968,170	1,966,167
Net Surplus/(Deficit)	46,305	37,479	(27,270)	102,121	213,166
Beginning Balance	122,017	168,322	205,801	178,531	178,531
Restricted Ending Balance	168,322	205,801	178,531	280,652	391,697



CHILD DEVELOPMENT FUND No. 12  
REVENUE EXPENDITURES

	2020-21	2021-22	2022-23	2023-24	2023-24
	Actuals	Actuals	Actuals	Estimated Actuals	Unaudited Actuals
<b>REVENUE</b>					
8290 1X\$ COVID Response (5059/5066)	46,305	50,400	4,438	-	-
8590 State Revenue	611,106	829,788	1,343,764	2,061,791	2,126,842
8660 Interest	1,129	1,650	15,827	8,500	40,983
8662 FMV Adjustments	-	(11,301)	(7,917)	-	11,508
8699 Misc. Local Revenue	-	4,475	-	-	-
8699 Inclusive Early Education Expansion Grant (6128)	10,000	138,656	-	-	-
8911 Contribution to General Fund 03	-	-	12,804	-	-
<b>TOTAL REVENUE</b>	<b>668,540</b>	<b>1,013,668</b>	<b>1,368,916</b>	<b>2,070,291</b>	<b>2,179,333</b>
<b>EXPENDITURES</b>					
1XXX Certificated Salaries	196,737	242,927	263,812	476,766	528,016
2XXX Classified Salaries	208,955	300,577	402,102	457,745	454,335
3XXX Employee Benefits	156,286	211,922	266,313	387,333	382,842
4XXX Books and Supplies	7,555	25,993	129,806	289,013	236,557
<b>Operating Expenditures</b>					
5200 Travel & Conferences	378	-	159	7,960	3,910
5300 Membership	450	180	194	250	69
5600 Rentals, Leases, Repairs, & Noncapitalized Improvements	1,896	1,003	80,872	-	-
5765 Print Charges	1,991	2,176	2,490	2,500	2,713
5766 Print Charges- MUSD Print Services	16	-	-	-	-
58XX Professional/Consulting Services & Operating Expenditures	3,760	3,578	30,294	38,639	36,453
5845 Printing	-	-	-	500	317
5910 Postage	-	-	-	-	-
6XXX Capital Outlay	10,000	141,333	179,978	267,296	279,998
7350 Indirect Costs	34,211	45,332	40,166	40,168	40,957
743X Debt Service - Copier Leases	-	1,168	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>622,235</b>	<b>976,189</b>	<b>1,396,186</b>	<b>1,968,170</b>	<b>1,966,167</b>

CAFETERIA FUND No. 13  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	4,194,105	8,248,805	11,410,246	8,270,406	11,869,999
Expenditures	3,494,391	5,326,306	7,483,664	9,523,343	9,294,095
Net Surplus/(Deficit)	699,714	2,922,499	3,926,582	(1,252,937)	2,575,904
Beginning Balance	1,046,267	1,745,981	4,668,480	8,595,062	8,595,062
Restricted Ending Balance	<u>1,745,981</u>	<u>4,668,480</u>	<u>8,595,062</u>	<u>7,342,125</u>	<u>11,170,966</u>

CAFETERIA FUND No. 13  
REVENUE EXPENDITURES

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
<b>REVENUE</b>					
8220 Federal Revenue	3,485,105	7,365,931	4,684,770	4,073,885	5,148,038
8221 Donated Food Commodities	371,555	449,006	425,720	-	549,280
8290 Other Federal	-	5,814	-	-	-
8520 State Revenue	334,604	483,313	6,242,501	4,111,521	5,836,517
8634 Food Service Sales	512	1,131	-	-	419
8660 Interest	2,237	8,107	101,506	85,000	310,738
8662 FV of Investments	-	(64,497)	(44,251)	-	25,007
8699 Misc. Revenue	92	-	-	-	-
<b>TOTAL REVENUE</b>	<b>4,194,105</b>	<b>8,248,805</b>	<b>11,410,246</b>	<b>8,270,406</b>	<b>11,869,999</b>
<b>EXPENDITURES</b>					
2XXX Classified Salaries	1,266,580	1,703,100	2,536,441	3,162,092	2,968,589
3XXX Employee Benefits	427,934	604,247	1,006,212	1,292,213	1,273,193
4XXX Supplies	60,069	259,283	243,726	387,000	418,282
4700 Food	1,495,574	2,523,424	3,327,218	3,871,117	3,891,673
<b>Operating Expenses</b>					
5200 Travel & Conferences	-	305	1,804	5,000	10,202
5210 Mileage	216	290	53	4,300	-
5300 Membership	902	920	1,514	2,000	1,938
5400 Insurance	5,213	5,404	5,500	6,000	6,046
5600 Rentals, Leases, Repairs	23,097	29,733	57,603	115,000	183,244
5750 Transfer of Direct Costs	(475)	(249)	-	-	-
5752 Postage DC/Interfund	2,190	26	-	500	-
5753 Food Service/Interfund	(20)	-	-	(2,720)	(638)
5754 M&O DC/Interfund	1,957	1,594	-	1,500	-
5765 Repro DC/Interfund	4,429	3,850	6,464	4,500	8,156
5766 Printing Services DC/Interfund	42	814	678	1,000	-
58XX Professional/Consulting Services	-	-	-	-	-
& Operating Expenditures	21,406	20,788	15,389	26,505	27,607
5850 Software License	19,615	25,043	39,969	55,590	43,863
5925 Cellular Phones	1,558	2,116	2,675	3,500	3,497
6400 Equipment	-	-	68,500	300,000	205,196
6500 Equipment Replacement	-	-	29,296	150,000	119,653
7350 Indirect Costs / Interfund	164,105	145,618	140,622	138,246	133,594
<b>TOTAL EXPENDITURES</b>	<b>3,494,391</b>	<b>5,326,306</b>	<b>7,483,664</b>	<b>9,523,343</b>	<b>9,294,095</b>

DEFERRED MAINTENANCE FUND No. 14  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	400	349,924	352,701	361,609	<b>371,099</b>
Expenditures	42,541	415,664	127,458	375,570	<b>149,479</b>
Net Surplus/(Deficit)	(42,141)	(65,740)	225,243	(13,961)	<b>221,620</b>
Beginning Balance	127,341	85,200	19,460	244,703	<b>244,703</b>
Restricted Ending Balance	<u>85,200</u>	<u>19,460</u>	<u>244,703</u>	<u>230,742</u>	<u><b>466,323</b></u>

DEFERRED MAINTENANCE FUND No. 14  
SUMMARY

		2020-21	2021-22	2022-23	2023-24	2023-24
		Actuals	Actuals	Actuals	Estimated Actuals	Unaudited Actuals
<b>REVENUE</b>						
8660	Interest	400	314	7,525	4,500	9,994
8662	FV of Investments	-	(390)	(4,824)	-	3,996
8919	Transfer In	-	350,000	350,000	357,109	357,109
	<b>TOTAL REVENUE</b>	<b>400</b>	<b>349,924</b>	<b>352,701</b>	<b>361,609</b>	<b>371,099</b>
<b>EXPENDITURES</b>						
5XXX	Professional/Consulting Services & Operating Expenditures	42,541	415,664	127,458	375,570	149,479
	<b>TOTAL EXPENDITURES</b>	<b>42,541</b>	<b>415,664</b>	<b>127,458</b>	<b>375,570</b>	<b>149,479</b>
	Excess/(Deficit) of Rev/Exp	(42,141)	(65,740)	225,243	(13,961)	221,620
	Beginning Balance	127,341	85,200	19,460	244,703	244,703
	Restricted Ending Balance	85,200	19,460	244,703	230,742	466,323

BUILDING FUND No. 21  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	38,146,307	(268,126)	573,536	36,854,634	37,088,355
Expenditures	20,876,390	23,008,471	14,304,194	38,494,350	35,503,664
Net Surplus/(Deficit)	17,269,917	(23,276,597)	(13,730,658)	(1,639,716)	1,584,691
Beginning Balance	23,782,888	41,052,805	17,776,208	4,045,550	4,045,550
Ending Balance	<u>41,052,805</u>	<u>17,776,208</u>	<u>4,045,550</u>	<u>2,405,834</u>	<u>5,630,241</u>

BUILDING FUND No. 21  
REVENUE EXPENDITURES

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
<b>REVENUE</b>					
8951 Proceeds from Sale of Bonds	38,000,000	-	-	36,115,132	36,115,132
8660 Interest Earned	141,604	113,633	319,497	739,502	934,387
8662 FV of Investments	-	(381,759)	254,039	-	25,077
8979 Other Financing Sources	4,703	-	-	-	13,759
<b>TOTAL REVENUE</b>	<b>38,146,307</b>	<b>(268,126)</b>	<b>573,536</b>	<b>36,854,634</b>	<b>37,088,355</b>
<b>EXPENDITURES</b>					
4XXX Material & Supplies	7,459	98,678	-	190,898	96,872
5800 Operating Expenses	-	1,763	-	47,356	150,672
62XX Building & Improvements	20,868,930	22,885,629	14,304,194	38,039,793	35,040,776
6400 Equipment	-	22,401	-	216,303	215,344
<b>TOTAL EXPENDITURES</b>	<b>20,876,390</b>	<b>23,008,471</b>	<b>14,304,194</b>	<b>38,494,350</b>	<b>35,503,664</b>
Excess/(Deficit) of Rev/Exp	17,269,917	(23,276,597)	(13,730,658)	(1,639,716)	1,584,691
Beginning Balance	23,782,888	41,052,805	17,776,208	4,045,550	4,045,550
Restricted Ending Balance	41,052,805	17,776,208	4,045,550	2,405,834	5,630,241

CAPITAL FACILITIES FUND No. 25  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2023-24 Unaudited Actuals
Revenue	6,879,243	21,382,155	12,487,368	7,372,843	51,410,046.00
Expenditures	5,777,999	8,598,432	12,636,194	23,118,330	19,216,076.36
Net Surplus/(Deficit)	1,101,244	12,783,723	(148,826)	(15,745,487)	32,193,969.64
Beginning Balance	14,995,397	16,096,641	28,880,363	28,731,537	28,731,537
Ending Balance	16,096,641	28,880,364	28,731,537	12,986,050	60,925,507



CAPITAL FACILITIES FUND No. 25  
REVENUE EXPENDITURES

	2020-21	2021-22	2022-23	2023-24	2023-24
	Actuals	Actuals	Actuals	Estimated Actuals	Unaudited Actuals
<b>REVENUE</b>					
8590 All Other State Revenue	-	16,026,910	-	-	-
8631 Sale of Equipment	-	2,925	-	-	-
8660 Interest Earned	59,549	89,337	554,747	225,000	1,251,839
8662 FV of Investments	-	(392,634)	(65,874)	-	(170,996)
8681 Developer Fees	6,035,498	4,851,496	8,046,476	4,946,280	7,574,346
8699 Misc. Revenue	784,196	85,000	946,223	2,201,563	1,997,178
8919 Authorized Interfund Transfers	-	-	3,005,796	-	40,757,679
8979 All other Financing Sources	-	719,121	-	-	-
TOTAL REVENUE	6,879,243	21,382,155	12,487,368	7,372,843	51,410,046
<b>EXPENDITURES</b>					
2XXX Classified Salaries	-	-	-	138,257	169,277
3XXX Benefits	-	-	-	51,776	63,395
4300 Supplies	5,697	44,479	281,960	1,333,549	158,135
4400 Supplies +	11,730	254,591	12,770	80,464	77,183
4410 Technology	-	-	1,327	-	-
5400 Insurance	-	-	-	-	6,333
5800 Operating Expenses	4,287,081	4,153,500	3,616,194	4,161,912	4,008,296
5810 Legal	16,397	34,890	67,990	4,077	5,265
5815 Consultants	304,929	685,179	293,135	92,203	94,694
5840 Advertising	510	781	3,755	256	-
5845 Printing	-	-	-	42	41
5850 Software License	-	240	1,290	-	-
5891	-	-	-	-	3,041
5910 Postage	-	80	30	-	-
61XX Land	30,830	2,335	-	-	-
62XX Building & Improvements	570,204	2,913,028	7,698,711	16,681,615	14,050,169
64XX Equipment	-	-	105,717	23,297	-
7438 Debt Service - Interest	69,777	56,159	42,026	27,460	27,459
7439 Debt Service - Principal	428,840	444,363	459,289	471,422	471,421
7619 Authorized Interfund Transfers	52,004	8,807	52,000	52,000	81,367
TOTAL EXPENDITURES	5,777,999	8,598,432	12,636,194	23,118,330	19,216,076
Beginning Balance	14,995,397	16,096,641	28,880,363	28,731,537	28,731,537
Restricted Ending Balance	16,096,641	28,880,364	28,731,537	12,986,050	60,925,507

BOND INTEREST REDEMPTION FUND No. 51  
SUMMARY

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Unaudited Actuals
Revenue	12,037,158	8,671,037	10,250,869	14,221,684
Expenditures	7,488,697	7,611,763	8,332,125	9,358,178
Net Surplus/(Deficit)	4,548,461	1,059,274	1,918,744	4,863,506
Beginning Balance	8,276,494	12,824,955	13,884,229	15,802,973
Ending Balance	12,824,955	13,884,229	15,802,973	20,666,479

BOND INTEREST REDEMPTION FUND No. 51  
SUMMARY

		2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Unaudited Actuals
<b>REVENUE</b>					
	Voted Indebtedness Levies, Homeowners'				
8571	Exemptions	65,256	68,988	68,063	67,438
8611	Voted Indebtedness Levies, Secured Roles	7,323,752	8,253,143	9,298,165	9,955,018
8612	Voted Indebtedness Levies, Unsecured Roles	63,644	99,648	90,866	97,190
8613	Voted Indebtedness Levies, PY Taxes	160,192	153,759	151,020	157,271
	Voted Indebtedness Levies, Supplemental				
8614	Taxes	314,965	336,503	593,357	803,001
8660	Interest Earned	37,366	28,280	124,210	659,118
	Net Increase (Decrease) in the Fair Market				
8662	Value of Investment	0	(270,032)	(74,812)	111,152
8979	Other Sources	4,071,983	748	0	2,371,496
	<b>TOTAL REVENUES</b>	<b>12,037,158</b>	<b>8,671,037</b>	<b>10,250,869</b>	<b>14,221,684</b>
<b>EXPENDITURES</b>					
7433	Bond Redemptions	3,995,000	3,155,000	4,010,000	4,615,000
7434	Bond Interest & Other Service Charges	3,493,697	4,456,763	4,322,125	4,743,178
	<b>TOTAL EXPENDITURES</b>	<b>7,488,697</b>	<b>7,611,763</b>	<b>8,332,125</b>	<b>9,358,178</b>
	Excess/(Deficit) of Rev/Exp	4,548,461	1,059,274	1,918,744	4,863,506
	Beginning Balance	8,276,494	12,824,955	13,884,229	15,802,973
	Ending Balance	12,824,955	13,884,229	15,802,973	20,666,479

G = General  
Ledger Data; S =  
Supplemental  
Data

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

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

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

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	144,984,104.00	0.00	144,984,104.00	150,856,247.00	0.00	150,856,247.00	4.1%
2) Federal Revenue		8100-8299	0.00	5,662,822.53	5,662,822.53	0.00	5,158,825.00	5,158,825.00	-8.9%
3) Other State Revenue		8300-8599	4,351,555.84	22,335,330.22	26,686,886.06	3,658,616.00	17,850,051.00	21,508,667.00	-19.4%
4) Other Local Revenue		8600-8799	4,755,368.38	13,252,506.64	18,007,875.02	769,000.00	10,857,286.00	11,626,286.00	-35.4%
5) TOTAL, REVENUES			154,091,028.22	41,250,659.39	195,341,687.61	155,283,863.00	33,866,162.00	189,150,025.00	-3.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	62,568,740.68	20,453,385.12	83,022,125.80	65,861,393.00	23,116,631.00	88,978,024.00	7.2%
2) Classified Salaries		2000-2999	16,825,537.46	11,169,246.55	27,994,784.01	19,613,093.00	13,392,542.00	33,005,635.00	17.9%
3) Employee Benefits		3000-3999	27,311,328.03	17,344,545.39	44,655,873.42	30,281,197.00	19,397,017.00	49,678,214.00	11.2%
4) Books and Supplies		4000-4999	4,747,080.00	2,098,080.70	6,845,160.70	4,387,192.00	3,696,429.00	8,083,621.00	18.1%
5) Services and Other Operating Expenditures		5000-5999	9,310,570.96	11,110,881.43	20,421,452.39	11,055,509.00	10,967,382.00	22,022,891.00	7.8%
6) Capital Outlay		6000-6999	4,160,916.63	1,069,219.36	5,230,135.99	30,340.00	1,217,616.00	1,247,956.00	-76.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	402,765.60	1,511,807.66	1,914,573.26	472,064.00	762,547.00	1,234,611.00	-35.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(556,138.62)	381,588.07	(174,550.55)	(1,136,638.00)	789,103.00	(347,535.00)	99.1%
9) TOTAL, EXPENDITURES			124,770,800.74	65,138,754.28	189,909,555.02	130,564,150.00	73,339,267.00	203,903,417.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,320,227.48	(23,888,094.89)	5,432,132.59	24,719,713.00	(39,473,105.00)	(14,753,392.00)	-371.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	81,366.60	0.00	81,366.60	52,000.00	0.00	52,000.00	-36.1%
b) Transfers Out		7600-7629	0.00	357,109.00	357,109.00	0.00	357,109.00	357,109.00	0.0%
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	(28,638,367.83)	28,638,367.83	0.00	(36,207,947.00)	36,207,947.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,557,001.23)	28,281,258.83	(275,742.40)	(36,155,947.00)	35,850,838.00	(305,109.00)	10.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,226.25	4,393,163.94	5,156,390.19	(11,436,234.00)	(3,622,267.00)	(15,058,501.00)	-392.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,167,339.92	28,641,865.23	49,809,205.15	21,930,566.17	33,035,029.17	54,965,595.34	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,167,339.92	28,641,865.23	49,809,205.15	21,930,566.17	33,035,029.17	54,965,595.34	10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,167,339.92	28,641,865.23	49,809,205.15	21,930,566.17	33,035,029.17	54,965,595.34	10.4%
2) Ending Balance, June 30 (E + F1e)			21,930,566.17	33,035,029.17	54,965,595.34	10,494,332.17	29,412,762.17	39,907,094.34	-27.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	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	33,035,029.17	33,035,029.17	0.00	29,412,762.17	29,412,762.17	-11.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	8,530,352.00	0.00	8,530,352.00	4,213,831.22	0.00	4,213,831.22	-50.6%
d) Assigned									
Other Assignments		9780	7,687,214.25	0.00	7,687,214.25	147,685.17	0.00	147,685.17	-98.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,707,999.92	0.00	5,707,999.92	6,127,815.78	0.00	6,127,815.78	7.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	30,896,129.70	32,911,458.69	63,807,588.39				
1) Fair Value Adjustment to Cash in County Treasury		9111	(680,754.53)	0.00	(680,754.53)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,132,284.45	3,683,048.99	5,815,333.44				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	133,281.32	75,755.19	209,036.51				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			32,485,940.94	36,670,262.87	69,156,203.81				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	6,226,584.42	2,536,583.01	8,763,167.43				
2) Due to Grantor Governments		9590	4,328,785.20	0.00	4,328,785.20				
3) Due to Other Funds		9610	5.15	357,649.08	357,654.23				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	741,001.61	741,001.61				
6) TOTAL, LIABILITIES			10,555,374.77	3,635,233.70	14,190,608.47				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			21,930,566.17	33,035,029.17	54,965,595.34				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	101,100,746.80	0.00	101,100,746.80	89,537,697.00	0.00	89,537,697.00	-11.4%
Education Protection Account State Aid - Current Year		8012	17,089,570.00	0.00	17,089,570.00	39,103,509.00	0.00	39,103,509.00	128.8%
State Aid - Prior Years		8019	(289.00)	0.00	(289.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	164,238.95	0.00	164,238.95	164,239.00	0.00	164,239.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	21,011,397.49	0.00	21,011,397.49	19,882,927.00	0.00	19,882,927.00	-5.4%
Unsecured Roll Taxes		8042	1,041,772.26	0.00	1,041,772.26	1,041,772.00	0.00	1,041,772.00	0.0%
Prior Years' Taxes		8043	1,361,525.64	0.00	1,361,525.64	1,361,526.00	0.00	1,361,526.00	0.0%
Supplemental Taxes		8044	2,495,047.75	0.00	2,495,047.75	2,132,853.00	0.00	2,132,853.00	-14.5%
Education Revenue Augmentation Fund (ERAF)		8045	(2,107,902.97)	0.00	(2,107,902.97)	(2,428,262.00)	0.00	(2,428,262.00)	15.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,695,367.08	0.00	5,695,367.08	3,015,938.00	0.00	3,015,938.00	-47.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			147,851,474.00	0.00	147,851,474.00	153,812,199.00	0.00	153,812,199.00	4.0%
<b>LCFF Transfers</b>									
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	(2,867,370.00)	0.00	(2,867,370.00)	(2,955,952.00)	0.00	(2,955,952.00)	3.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			144,984,104.00	0.00	144,984,104.00	150,856,247.00	0.00	150,856,247.00	4.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,621,756.00	2,621,756.00	0.00	2,735,207.00	2,735,207.00	4.3%
Special Education Discretionary Grants		8182	0.00	226,135.82	226,135.82	0.00	65,333.00	65,333.00	-71.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,517,843.25	1,517,843.25		1,809,174.00	1,809,174.00	19.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		228,942.79	228,942.79		319,505.00	319,505.00	39.6%
Title III, Immigrant Student Program	4201	8290		8,226.52	8,226.52		15,366.00	15,366.00	86.8%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		167,814.43	167,814.43		108,493.00	108,493.00	-35.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		89,626.27	89,626.27		105,747.00	105,747.00	18.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	802,477.45	802,477.45	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	5,662,822.53	5,662,822.53	0.00	5,158,825.00	5,158,825.00	-8.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	413,536.00	0.00	413,536.00	445,306.00	0.00	445,306.00	7.7%
Lottery - Unrestricted and Instructional Materials		8560	2,661,238.84	1,378,763.12	4,040,001.96	2,160,721.00	878,937.00	3,039,658.00	-24.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,276,781.00	20,956,567.10	22,233,348.10	1,052,589.00	16,971,114.00	18,023,703.00	-18.9%
TOTAL, OTHER STATE REVENUE			4,351,555.84	22,335,330.22	26,686,886.06	3,658,616.00	17,850,051.00	21,508,667.00	-19.4%
<b>OTHER LOCAL REVENUE</b>									
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	1,787,530.34	1,787,530.34	0.00	762,547.00	762,547.00	-57.3%
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	218,416.51	0.00	218,416.51	175,000.00	0.00	175,000.00	-19.9%
Interest		8660	2,154,887.68	0.00	2,154,887.68	250,000.00	0.00	250,000.00	-88.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	458,793.96	0.00	458,793.96	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	197,827.79	0.00	197,827.79	0.00	0.00	0.00	-100.0%
Other Local Revenue									

DescriptionResource CodesObject Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,300,489.15	962,781.30	2,263,270.45	104,000.00	200,000.00	304,000.00	-86.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	132,087.00	0.00	132,087.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		10,502,195.00	10,502,195.00		9,894,739.00	9,894,739.00	-5.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	292,866.29	0.00	292,866.29	240,000.00	0.00	240,000.00	-18.1%
TOTAL, OTHER LOCAL REVENUE			4,755,368.38	13,252,506.64	18,007,875.02	769,000.00	10,857,286.00	11,626,286.00	-35.4%
TOTAL, REVENUES			154,091,028.22	41,250,659.39	195,341,687.61	155,283,863.00	33,866,162.00	189,150,025.00	-3.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	53,323,653.30	15,441,822.93	68,765,476.23	55,381,474.00	17,936,855.00	73,318,329.00	6.6%
Certificated Pupil Support Salaries		1200	2,040,042.63	2,412,899.97	4,452,942.60	2,424,389.00	2,346,515.00	4,770,904.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,205,044.75	2,597,681.97	9,802,726.72	8,034,440.00	2,749,626.00	10,784,066.00	10.0%
Other Certificated Salaries		1900	0.00	980.25	980.25	21,090.00	83,635.00	104,725.00	10,583.5%
TOTAL, CERTIFICATED SALARIES			62,568,740.68	20,453,385.12	83,022,125.80	65,861,393.00	23,116,631.00	88,978,024.00	7.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,125,264.99	6,806,863.24	7,932,128.23	1,290,968.00	8,779,635.00	10,070,603.00	27.0%
Classified Support Salaries		2200	6,859,468.90	2,120,820.56	8,980,289.46	8,091,400.00	2,533,585.00	10,624,985.00	18.3%
Classified Supervisors' and Administrators' Salaries		2300	1,674,070.99	351,322.65	2,025,393.64	1,921,140.00	227,052.00	2,148,192.00	6.1%
Clerical, Technical and Office Salaries		2400	6,079,293.82	1,005,212.64	7,084,506.46	6,904,384.00	761,044.00	7,665,428.00	8.2%
Other Classified Salaries		2900	1,087,438.76	885,027.46	1,972,466.22	1,405,201.00	1,091,226.00	2,496,427.00	26.6%
TOTAL, CLASSIFIED SALARIES			16,825,537.46	11,169,246.55	27,994,784.01	19,613,093.00	13,392,542.00	33,005,635.00	17.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,681,258.08	10,181,226.27	21,862,484.35	12,456,711.00	10,763,480.00	23,220,191.00	6.2%
PERS		3201-3202	4,097,188.56	2,780,912.28	6,878,100.84	5,098,697.00	3,478,641.00	8,577,338.00	24.7%
OASDI/Medicare/Alternative		3301-3302	2,151,909.07	1,157,444.51	3,309,353.58	2,462,595.00	1,385,619.00	3,848,214.00	16.3%
Health and Welfare Benefits		3401-3402	6,950,382.78	2,246,540.65	9,196,923.43	7,591,250.00	2,629,099.00	10,220,349.00	11.1%
Unemployment Insurance		3501-3502	37,442.32	15,065.82	52,508.14	42,728.00	18,251.00	60,979.00	16.1%
Workers' Compensation		3601-3602	2,363,338.55	939,898.33	3,303,236.88	2,546,372.00	1,087,608.00	3,633,980.00	10.0%
OPEB, Allocated		3701-3702	27,089.44	23,457.53	50,546.97	80,344.00	34,319.00	114,663.00	126.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,719.23	0.00	2,719.23	2,500.00	0.00	2,500.00	-8.1%
TOTAL, EMPLOYEE BENEFITS			27,311,328.03	17,344,545.39	44,655,873.42	30,281,197.00	19,397,017.00	49,678,214.00	11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,721,464.92	290,495.75	2,011,960.67	603,414.00	603,927.00	1,207,341.00	-40.0%
Books and Other Reference Materials		4200	2,279.53	23,526.26	25,805.79	3,008.00	23,075.00	26,083.00	1.1%
Materials and Supplies		4300	1,842,841.77	1,421,700.85	3,264,542.62	2,618,914.00	2,808,821.00	5,427,735.00	66.3%
Noncapitalized Equipment		4400	1,180,493.78	362,357.84	1,542,851.62	1,161,856.00	260,606.00	1,422,462.00	-7.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,747,080.00	2,098,080.70	6,845,160.70	4,387,192.00	3,696,429.00	8,083,621.00	18.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	664,325.61	664,325.61	0.00	778,822.00	778,822.00	17.2%
Travel and Conferences		5200	154,980.74	390,398.62	545,379.36	190,531.00	470,130.00	660,661.00	21.1%
Dues and Memberships		5300	108,336.25	1,024.00	109,360.25	122,821.00	907.00	123,728.00	13.1%
Insurance		5400 - 5450	1,242,799.16	42,772.00	1,285,571.16	1,675,784.00	42,772.00	1,718,556.00	33.7%
Operations and Housekeeping Services		5500	3,163,259.27	122,185.24	3,285,444.51	2,318,497.00	1,229,869.00	3,548,366.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	735,982.94	608,962.75	1,344,945.69	929,753.00	888,777.00	1,818,530.00	35.2%
Transfers of Direct Costs		5710	(413,766.77)	413,766.77	0.00	(162,364.00)	162,364.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,230.87)	0.00	(10,230.87)	(9,669.00)	0.00	(9,669.00)	-5.5%
Professional/Consulting Services and Operating Expenditures		5800	4,040,625.73	8,855,313.48	12,895,939.21	5,658,032.00	7,380,614.00	13,038,646.00	1.1%
Communications		5900	288,584.51	12,132.96	300,717.47	332,124.00	13,127.00	345,251.00	14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,310,570.96	11,110,881.43	20,421,452.39	11,055,509.00	10,967,382.00	22,022,891.00	7.8%

			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)	
Description	Resource Codes	Object Codes							
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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.0%
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	4,160,916.63	62,639.99	4,223,556.62	22,432.00	122,897.00	145,329.00	-96.6%
Equipment Replacement		6500	0.00	6,579.37	6,579.37	7,908.00	94,719.00	102,627.00	1,459.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,160,916.63	1,069,219.36	5,230,135.99	30,340.00	1,217,616.00	1,247,956.00	-76.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Pay ments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pay ments to County Offices		7142	166,749.00	234,060.60	400,809.60	175,000.00	0.00	175,000.00	-56.3%
Pay ments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	91,116.60	0.00	91,116.60	91,117.00	0.00	91,117.00	0.0%
Other Debt Service - Principal		7439	144,900.00	1,277,747.06	1,422,647.06	205,947.00	762,547.00	968,494.00	-31.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			402,765.60	1,511,807.66	1,914,573.26	472,064.00	762,547.00	1,234,611.00	-35.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(381,588.07)	381,588.07	0.00	(789,103.00)	789,103.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(174,550.55)	0.00	(174,550.55)	(347,535.00)	0.00	(347,535.00)	99.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(556,138.62)	381,588.07	(174,550.55)	(1,136,638.00)	789,103.00	(347,535.00)	99.1%
TOTAL, EXPENDITURES			124,770,800.74	65,138,754.28	189,909,555.02	130,564,150.00	73,339,267.00	203,903,417.00	7.4%
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	81,366.60	0.00	81,366.60	52,000.00	0.00	52,000.00	-36.1%
(a) TOTAL, INTERFUND TRANSFERS IN			81,366.60	0.00	81,366.60	52,000.00	0.00	52,000.00	-36.1%
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	357,109.00	357,109.00	0.00	357,109.00	357,109.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	357,109.00	357,109.00	0.00	357,109.00	357,109.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(28,638,367.83)	28,638,367.83	0.00	(36,207,947.00)	36,207,947.00	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			(28,638,367.83)	28,638,367.83	0.00	(36,207,947.00)	36,207,947.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(28,557,001.23)	28,281,258.83	(275,742.40)	(36,155,947.00)	35,850,838.00	(305,109.00)	10.7%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	144,984,104.00	0.00	144,984,104.00	150,856,247.00	0.00	150,856,247.00	4.1%
2) Federal Revenue		8100-8299	0.00	5,662,822.53	5,662,822.53	0.00	5,158,825.00	5,158,825.00	-8.9%
3) Other State Revenue		8300-8599	4,351,555.84	22,335,330.22	26,686,886.06	3,658,616.00	17,850,051.00	21,508,667.00	-19.4%
4) Other Local Revenue		8600-8799	4,755,368.38	13,252,506.64	18,007,875.02	769,000.00	10,857,286.00	11,626,286.00	-35.4%
5) TOTAL, REVENUES			154,091,028.22	41,250,659.39	195,341,687.61	155,283,863.00	33,866,162.00	189,150,025.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	78,535,823.92	41,129,177.94	119,665,001.86	82,801,323.00	48,317,246.00	131,118,569.00	9.6%
2) Instruction - Related Services	2000-2999		14,975,106.53	5,774,369.79	20,749,476.32	17,138,764.00	6,356,892.00	23,495,656.00	13.2%
3) Pupil Services	3000-3999		11,896,449.18	8,015,238.88	19,911,688.06	9,509,617.00	8,823,265.00	18,332,882.00	-7.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		289.59	0.00	289.59	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,777,182.69	2,591,340.51	10,368,523.20	8,791,763.00	862,120.00	9,653,883.00	-6.9%
8) Plant Services	8000-8999		11,183,183.23	6,116,819.50	17,300,002.73	11,850,619.00	8,217,197.00	20,067,816.00	16.0%
9) Other Outgo	9000-9999		402,765.60	1,511,807.66	1,914,573.26	472,064.00	762,547.00	1,234,611.00	-35.5%
10) TOTAL, EXPENDITURES			124,770,800.74	65,138,754.28	189,909,555.02	130,564,150.00	73,339,267.00	203,903,417.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,320,227.48	(23,888,094.89)	5,432,132.59	24,719,713.00	(39,473,105.00)	(14,753,392.00)	-371.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		81,366.60	0.00	81,366.60	52,000.00	0.00	52,000.00	-36.1%
b) Transfers Out	7600-7629		0.00	357,109.00	357,109.00	0.00	357,109.00	357,109.00	0.0%
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		(28,638,367.83)	28,638,367.83	0.00	(36,207,947.00)	36,207,947.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,557,001.23)	28,281,258.83	(275,742.40)	(36,155,947.00)	35,850,838.00	(305,109.00)	10.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,226.25	4,393,163.94	5,156,390.19	(11,436,234.00)	(3,622,267.00)	(15,058,501.00)	-392.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		21,167,339.92	28,641,865.23	49,809,205.15	21,930,566.17	33,035,029.17	54,965,595.34	10.4%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,167,339.92	28,641,865.23	49,809,205.15	21,930,566.17	33,035,029.17	54,965,595.34	10.4%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,167,339.92	28,641,865.23	49,809,205.15	21,930,566.17	33,035,029.17	54,965,595.34	10.4%
2) Ending Balance, June 30 (E + F1e)			21,930,566.17	33,035,029.17	54,965,595.34	10,494,332.17	29,412,762.17	39,907,094.34	-27.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	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	33,035,029.17	33,035,029.17	0.00	29,412,762.17	29,412,762.17	-11.0%
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		8,530,352.00	0.00	8,530,352.00	4,213,831.22	0.00	4,213,831.22	-50.6%
d) Assigned									
Other Assignments (by Resource/Object)	9780		7,687,214.25	0.00	7,687,214.25	147,685.17	0.00	147,685.17	-98.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		5,707,999.92	0.00	5,707,999.92	6,127,815.78	0.00	6,127,815.78	7.4%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,073,817.53	1,185,415.53
6266	Educator Effectiveness, FY 2021-22	1,905,576.91	1,238,856.91
6300	Lottery : Instructional Materials	1,598,129.02	1,634,683.02
6500	Special Education	502,302.29	491,978.29
6546	Mental Health-Related Services	315,986.04	315,986.04
6547	Special Education Early Intervention Preschool Grant	2,304,857.65	2,307,920.65
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,422,988.23	6,404,221.23
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,329,954.22	822,090.22
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	31,300.01	31,300.01
7029	Child Nutrition: Food Service Staff Training Funds	57,816.00	57,816.00
7311	Classified School Employee Professional Development Block Grant	51,105.96	51,105.96
7435	Learning Recovery Emergency Block Grant	11,254,780.00	11,254,780.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,816,000.00	1,816,000.00
9010	Other Restricted Local	2,370,415.31	1,800,608.31
Total, Restricted Balance		33,035,029.17	29,412,762.17

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	197,686.14	0.00	-100.0%
5) TOTAL, REVENUES			197,686.14	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	113,348.57	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	71,228.25	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			184,576.82	0.00	-300.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,109.32	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,109.32	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,288.28	177,397.60	8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,288.28	177,397.60	8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,288.28	177,397.60	8.0%
2) Ending Balance, June 30 (E + F1e)			177,397.60	177,397.60	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	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	177,297.60	177,397.60	0.1%
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	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%
<b>G. ASSETS</b>					
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	177,252.60		
c) in Revolving Cash Account		9130	100.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	65.00		
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			177,417.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	20.00		
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			20.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			177,397.60		
<b>REVENUES</b>					
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	197,686.14	0.00	-100.0%
TOTAL, REVENUES			197,686.14	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	111,764.08	0.00	-100.0%
Noncapitalized Equipment		4400	1,584.49	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			113,348.57	0.00	-200.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	71,228.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,228.25	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			184,576.82	0.00	-300.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	197,686.14	0.00	-100.0%
5) TOTAL, REVENUES			197,686.14	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		184,576.82	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			184,576.82	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,109.32	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,109.32	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,288.28	177,397.60	8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,288.28	177,397.60	8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,288.28	177,397.60	8.0%
2) Ending Balance, June 30 (E + F1e)			177,397.60	177,397.60	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	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	177,297.60	177,397.60	0.1%
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	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	177,297.60	177,397.60
Total, Restricted Balance		177,297.60	177,397.60

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,126,842.22	1,755,021.00	-17.5%
4) Other Local Revenue		8600-8799	52,491.34	0.00	-100.0%
5) TOTAL, REVENUES			2,179,333.56	1,755,021.00	-19.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	528,016.24	490,233.00	-7.2%
2) Classified Salaries		2000-2999	454,335.07	494,144.00	8.8%
3) Employee Benefits		3000-3999	382,842.06	411,305.00	7.4%
4) Books and Supplies		4000-4999	236,557.55	362,104.00	53.1%
5) Services and Other Operating Expenditures		5000-5999	43,461.44	14,999.00	-65.5%
6) Capital Outlay		6000-6999	279,997.99	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	40,956.55	30,971.00	-24.4%
9) TOTAL, EXPENDITURES			1,966,166.90	1,803,756.00	-8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			213,166.66	(48,735.00)	-122.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			213,166.66	(48,735.00)	-122.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,530.59	391,697.25	119.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,530.59	391,697.25	119.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,530.59	391,697.25	119.4%
2) Ending Balance, June 30 (E + F1e)			391,697.25	342,962.25	-12.4%
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	391,697.25	342,962.25	-12.4%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	690,993.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,642.39)		
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	390,764.43		
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			1,074,115.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,542.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	79,986.42		
4) Current Loans		9640			
5) Unearned Revenue		9650	594,889.25		
6) TOTAL, LIABILITIES			682,418.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			391,697.25		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,266,373.88	1,165,497.00	-8.0%
All Other State Revenue	All Other	8590	860,468.34	589,524.00	-31.5%
TOTAL, OTHER STATE REVENUE			2,126,842.22	1,755,021.00	-17.5%
<b>OTHER LOCAL REVENUE</b>					
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	40,983.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,508.23	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			52,491.34	0.00	-100.0%
TOTAL, REVENUES			2,179,333.56	1,755,021.00	-19.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	441,502.31	341,295.00	-22.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	86,513.93	148,938.00	72.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			528,016.24	490,233.00	-7.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	231,449.41	283,817.00	22.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	122,449.97	104,509.00	-14.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	100,435.69	105,818.00	5.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			454,335.07	494,144.00	8.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	136,510.67	120,217.00	-11.9%
PERS		3201-3202	108,126.34	126,290.00	16.8%
OASDI/Medicare/Alternative		3301-3302	40,835.43	44,911.00	10.0%
Health and Welfare Benefits		3401-3402	66,916.02	89,147.00	33.2%
Unemployment Insurance		3501-3502	472.06	492.00	4.2%
Workers' Compensation		3601-3602	29,243.02	29,324.00	0.3%
OPEB, Allocated		3701-3702	738.52	924.00	25.1%
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			382,842.06	411,305.00	7.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	6,489.12	0.00	-100.0%
Books and Other Reference Materials		4200	613.13	615.00	0.3%
Materials and Supplies		4300	119,865.30	332,105.00	177.1%
Noncapitalized Equipment		4400	109,590.00	29,384.00	-73.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			236,557.55	362,104.00	53.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,909.98	2,110.00	-46.0%
Dues and Memberships		5300	69.00	250.00	262.3%
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	2,712.61	2,500.00	-7.8%
Professional/Consulting Services and Operating Expenditures		5800	36,769.85	10,139.00	-72.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,461.44	14,999.00	-65.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	194,135.76	0.00	-100.0%
Equipment		6400	85,862.23	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			279,997.99	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	40,956.55	30,971.00	-24.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,956.55	30,971.00	-24.4%
TOTAL, EXPENDITURES			1,966,166.90	1,803,756.00	-8.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	2,126,842.22	1,755,021.00	-17.5%
4) Other Local Revenue		8600-8799	52,491.34	0.00	-100.0%
5) TOTAL, REVENUES			2,179,333.56	1,755,021.00	-19.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,214,838.52	1,258,645.00	3.6%
2) Instruction - Related Services	2000-2999		266,690.23	365,477.00	37.0%
3) Pupil Services	3000-3999		68,067.06	38,579.00	-43.3%
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		40,956.55	30,971.00	-24.4%
8) Plant Services	8000-8999		375,614.54	110,084.00	-70.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,966,166.90	1,803,756.00	-8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			213,166.66	(48,735.00)	-122.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			213,166.66	(48,735.00)	-122.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,530.59	391,697.25	119.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,530.59	391,697.25	119.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,530.59	391,697.25	119.4%
2) Ending Balance, June 30 (E + F1e)			391,697.25	342,962.25	-12.4%
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	391,697.25	342,962.25	-12.4%
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
5059	Early Education: ARP California State Preschool Program One-time Stipend	7,893.91	7,893.91
6130	Early Education: Center-Based Reserve Account	160,202.34	160,202.34
7810	Other Restricted State	223,601.00	174,866.00
Total, Restricted Balance		391,697.25	342,962.25

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,697,317.66	3,761,464.00	-34.0%
3) Other State Revenue		8300-8599	5,836,517.11	4,111,521.00	-29.6%
4) Other Local Revenue		8600-8799	336,164.09	85,000.00	-74.7%
5) TOTAL, REVENUES			11,869,998.86	7,957,985.00	-33.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,968,588.83	3,349,388.00	12.8%
3) Employee Benefits		3000-3999	1,273,192.87	1,450,212.00	13.9%
4) Books and Supplies		4000-4999	4,309,954.91	5,573,434.00	29.3%
5) Services and Other Operating Expenditures		5000-5999	283,915.53	441,605.00	55.5%
6) Capital Outlay		6000-6999	324,849.01	1,385,000.00	326.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	133,594.00	316,564.00	137.0%
9) TOTAL, EXPENDITURES			9,294,095.15	12,516,203.00	34.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,575,903.71	(4,558,218.00)	-277.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,575,903.71	(4,558,218.00)	-277.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,595,061.66	11,170,965.37	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,595,061.66	11,170,965.37	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,595,061.66	11,170,965.37	30.0%
2) Ending Balance, June 30 (E + F1e)			11,170,965.37	6,612,747.37	-40.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	178,845.36	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	10,992,120.01	6,622,645.37	-39.8%
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	0.00	(9,898.00)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,559,167.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(83,604.40)		
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	3,720,831.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	178,845.36		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,375,240.02		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	175,844.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,430.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			204,274.65		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,170,965.37		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,148,037.99	3,761,464.00	-26.9%
Donated Food Commodities		8221	549,279.67	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,697,317.66	3,761,464.00	-34.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,836,517.11	4,111,521.00	-29.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,836,517.11	4,111,521.00	-29.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	418.75	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	310,737.94	85,000.00	-72.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,007.40	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			336,164.09	85,000.00	-74.7%
TOTAL, REVENUES			11,869,998.86	7,957,985.00	-33.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,126,604.79	2,414,005.00	13.5%
Classified Supervisors' and Administrators' Salaries		2300	395,280.00	414,936.00	5.0%
Clerical, Technical and Office Salaries		2400	161,892.68	169,215.00	4.5%
Other Classified Salaries		2900	284,811.36	351,232.00	23.3%
TOTAL, CLASSIFIED SALARIES			2,968,588.83	3,349,388.00	12.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	693,836.04	799,011.00	15.2%
OASDI/Medicare/Alternative		3301-3302	218,272.70	244,893.00	12.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	269,189.92	301,704.00	12.1%
Unemployment Insurance		3501-3502	1,421.87	1,676.00	17.9%
Workers' Compensation		3601-3602	88,278.12	99,779.00	13.0%
OPEB, Allocated		3701-3702	2,194.22	3,149.00	43.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,273,192.87	1,450,212.00	13.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	338,352.49	365,594.00	8.1%
Noncapitalized Equipment		4400	79,929.55	55,359.00	-30.7%
Food		4700	3,891,672.87	5,152,481.00	32.4%
TOTAL, BOOKS AND SUPPLIES			4,309,954.91	5,573,434.00	29.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,201.73	29,564.00	189.8%
Dues and Memberships		5300	1,938.28	2,557.00	31.9%
Insurance		5400-5450	6,046.00	6,170.00	2.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	183,243.94	120,255.00	-34.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,518.26	7,169.00	-4.6%
Professional/Consulting Services and Operating Expenditures		5800	71,470.39	272,390.00	281.1%
Communications		5900	3,496.93	3,500.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,915.53	441,605.00	55.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	205,196.13	1,050,000.00	411.7%
Equipment Replacement		6500	119,652.88	335,000.00	180.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			324,849.01	1,385,000.00	326.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	133,594.00	316,564.00	137.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			133,594.00	316,564.00	137.0%
TOTAL, EXPENDITURES			9,294,095.15	12,516,203.00	34.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,697,317.66	3,761,464.00	-34.0%
3) Other State Revenue		8300-8599	5,836,517.11	4,111,521.00	-29.6%
4) Other Local Revenue		8600-8799	336,164.09	85,000.00	-74.7%
5) TOTAL, REVENUES			11,869,998.86	7,957,985.00	-33.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		8,605,766.13	11,615,160.00	35.0%
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		133,594.00	316,564.00	137.0%
8) Plant Services	8000-8999		554,735.02	584,479.00	5.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,294,095.15	12,516,203.00	34.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,575,903.71	(4,558,218.00)	-277.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,575,903.71	(4,558,218.00)	-277.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,595,061.66	11,170,965.37	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,595,061.66	11,170,965.37	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,595,061.66	11,170,965.37	30.0%
2) Ending Balance, June 30 (E + F1e)			11,170,965.37	6,612,747.37	-40.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	178,845.36	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	10,992,120.01	6,622,645.37	-39.8%
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	0.00	(9,898.00)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,189,546.88	4,820,072.24
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,532,729.00	1,532,729.00
7033	Child Nutrition: School Food Best Practices Apportionment	269,844.13	269,844.13
Total, Restricted Balance		10,992,120.01	6,622,645.37



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,990.11	0.00	-100.0%
5) TOTAL, REVENUES			13,990.11	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	149,478.87	375,570.00	151.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			149,478.87	375,570.00	151.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(135,488.76)	(375,570.00)	177.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	357,109.00	357,109.00	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			357,109.00	357,109.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			221,620.24	(18,461.00)	-108.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244,703.06	466,323.30	90.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,703.06	466,323.30	90.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,703.06	466,323.30	90.6%
2) Ending Balance, June 30 (E + F1e)			466,323.30	447,862.30	-4.0%
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	466,323.30	447,862.30	-4.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	108,544.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,200.50)		
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	1,870.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	357,109.00		
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			466,323.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			466,323.30		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	9,993.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,996.42	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			13,990.11	0.00	-100.0%
TOTAL, REVENUES			13,990.11	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	149,478.87	375,570.00	151.3%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,478.87	375,570.00	151.3%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			149,478.87	375,570.00	151.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	357,109.00	357,109.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			357,109.00	357,109.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			357,109.00	357,109.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,990.11	0.00	-100.0%
5) TOTAL, REVENUES			13,990.11	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		149,478.87	375,570.00	151.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			149,478.87	375,570.00	151.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(135,488.76)	(375,570.00)	177.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	357,109.00	357,109.00	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			357,109.00	357,109.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			221,620.24	(18,461.00)	-108.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244,703.06	466,323.30	90.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,703.06	466,323.30	90.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,703.06	466,323.30	90.6%
2) Ending Balance, June 30 (E + F1e)			466,323.30	447,862.30	-4.0%
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	466,323.30	447,862.30	-4.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	959,463.07	0.00	-100.0%
5) TOTAL, REVENUES			959,463.07	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	96,871.72	656,341.00	577.5%
5) Services and Other Operating Expenditures		5000-5999	150,672.03	0.00	-100.0%
6) Capital Outlay		6000-6999	35,256,120.35	1,227,491.00	-96.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,503,664.10	1,883,832.00	-94.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(34,544,201.03)	(1,883,832.00)	-94.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	36,128,890.94	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			36,128,890.94	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,584,689.91	(1,883,832.00)	-218.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,045,549.64	5,630,239.55	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,045,549.64	5,630,239.55	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,045,549.64	5,630,239.55	39.2%
2) Ending Balance, June 30 (E + F1e)			5,630,239.55	3,746,407.55	-33.5%
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	5,630,239.55	3,746,407.55	-33.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,485,091.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(93,845.11)		
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	164,665.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,486.12		
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			8,571,398.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,941,158.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,941,158.68		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,630,239.55		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	934,386.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,076.51	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			959,463.07	0.00	-100.0%
TOTAL, REVENUES			959,463.07	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,433.93	340,847.00	3,166.7%
Noncapitalized Equipment		4400	86,437.79	315,494.00	265.0%
TOTAL, BOOKS AND SUPPLIES			96,871.72	656,341.00	577.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	150,672.03	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,672.03	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,040,776.26	1,227,491.00	-96.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	215,344.09	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			35,256,120.35	1,227,491.00	-96.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,503,664.10	1,883,832.00	-94.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	36,115,131.98	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	13,758.96	0.00	-100.0%
(c) TOTAL, SOURCES			36,128,890.94	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)			36,128,890.94	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	959,463.07	0.00	-100.0%
5) TOTAL, REVENUES			959,463.07	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		35,503,664.10	1,883,832.00	-94.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,503,664.10	1,883,832.00	-94.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(34,544,201.03)	(1,883,832.00)	-94.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	36,128,890.94	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			36,128,890.94	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,584,689.91	(1,883,832.00)	-218.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,045,549.64	5,630,239.55	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,045,549.64	5,630,239.55	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,045,549.64	5,630,239.55	39.2%
2) Ending Balance, June 30 (E + F1e)			5,630,239.55	3,746,407.55	-33.5%
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	5,630,239.55	3,746,407.55	-33.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	5,630,239.55	3,746,407.55
Total, Restricted Balance		5,630,239.55	3,746,407.55

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,652,367.32	2,714,169.00	-74.5%
5) TOTAL, REVENUES			10,652,367.32	2,714,169.00	-74.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,277.30	0.00	-100.0%
3) Employee Benefits		3000-3999	63,395.30	0.00	-100.0%
4) Books and Supplies		4000-4999	235,318.21	938,960.00	299.0%
5) Services and Other Operating Expenditures		5000-5999	4,117,670.82	128,200.00	-96.9%
6) Capital Outlay		6000-6999	14,050,169.34	2,601,947.00	-81.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	498,880.27	390,181.00	-21.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,134,711.24	4,059,288.00	-78.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,482,343.92)	(1,345,119.00)	-84.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,757,678.52	0.00	-100.0%
b) Transfers Out		7600-7629	81,366.60	52,000.00	-36.1%
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			40,676,311.92	(52,000.00)	-100.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			32,193,968.00	(1,397,119.00)	-104.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,731,537.02	60,925,505.02	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,731,537.02	60,925,505.02	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,731,537.02	60,925,505.02	112.1%
2) Ending Balance, June 30 (E + F1e)			60,925,505.02	59,528,386.02	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	60,925,505.02	59,528,386.02	-2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	56,690,901.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(627,001.37)		
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	7,669,248.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	167,386.60		
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			63,900,535.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,842,530.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	132,500.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,975,030.60		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			60,925,505.02		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,251,839.23	225,000.00	-82.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(170,995.94)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	7,574,345.56	2,489,169.00	-67.1%
Other Local Revenue					
All Other Local Revenue		8699	1,997,178.47	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,652,367.32	2,714,169.00	-74.5%
TOTAL, REVENUES			10,652,367.32	2,714,169.00	-74.5%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	169,277.30	0.00	-100.0%

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			169,277.30	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,163.19	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	12,949.70	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	84.65	0.00	-100.0%
Workers' Compensation		3601-3602	5,044.17	0.00	-100.0%
OPEB, Allocated		3701-3702	153.59	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,395.30	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
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	158,134.73	938,960.00	493.8%
Noncapitalized Equipment		4400	77,183.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			235,318.21	938,960.00	299.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	6,333.36	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,111,337.46	128,200.00	-96.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,117,670.82	128,200.00	-96.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,050,169.34	2,601,947.00	-81.5%
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			14,050,169.34	2,601,947.00	-81.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	27,459.27	12,518.00	-54.4%
Other Debt Service - Principal		7439	471,421.00	377,663.00	-19.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			498,880.27	390,181.00	-21.8%
TOTAL, EXPENDITURES			19,134,711.24	4,059,288.00	-78.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	40,757,678.52	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,757,678.52	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	81,366.60	52,000.00	-36.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			81,366.60	52,000.00	-36.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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)			40,676,311.92	(52,000.00)	-100.1%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,652,367.32	2,714,169.00	-74.5%
5) TOTAL, REVENUES			10,652,367.32	2,714,169.00	-74.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,447,773.72	128,200.00	-96.3%
8) Plant Services	8000-8999		15,188,057.25	3,540,907.00	-76.7%
9) Other Outgo	9000-9999	Except 7600-7699	498,880.27	390,181.00	-21.8%
10) TOTAL, EXPENDITURES			19,134,711.24	4,059,288.00	-78.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(8,482,343.92)	(1,345,119.00)	-84.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,757,678.52	0.00	-100.0%
b) Transfers Out		7600-7629	81,366.60	52,000.00	-36.1%
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			40,676,311.92	(52,000.00)	-100.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			32,193,968.00	(1,397,119.00)	-104.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,731,537.02	60,925,505.02	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,731,537.02	60,925,505.02	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,731,537.02	60,925,505.02	112.1%
2) Ending Balance, June 30 (E + F1e)			60,925,505.02	59,528,386.02	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	60,925,505.02	59,528,386.02	-2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	60,925,505.02	59,528,386.02
Total, Restricted Balance		60,925,505.02	59,528,386.02

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	67,438.42	55,010.00	-18.4%
4) Other Local Revenue		8600-8799	11,782,749.41	9,027,254.00	-23.4%
5) TOTAL, REVENUES			11,850,187.83	9,082,264.00	-23.4%
<b>B. EXPENDITURES</b>					
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	9,358,177.69	10,109,713.00	8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,358,177.69	10,109,713.00	8.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,492,010.14	(1,027,449.00)	-141.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2,371,496.45	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			2,371,496.45	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,863,506.59	(1,027,449.00)	-121.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,802,972.37	20,666,478.96	30.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,802,972.37	20,666,478.96	30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,802,972.37	20,666,478.96	30.8%
2) Ending Balance, June 30 (E + F1e)			20,666,478.96	19,639,029.96	-5.0%
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	20,666,478.96	19,639,029.96	-5.0%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,897,606.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(231,127.53)		
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			20,666,478.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			20,666,478.96		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	67,438.42	55,010.00	-18.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,438.42	55,010.00	-18.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,955,017.43	8,923,573.00	-10.4%
Unsecured Roll		8612	97,189.52	103,681.00	6.7%
Prior Years' Taxes		8613	157,271.30	0.00	-100.0%
Supplemental Taxes		8614	803,000.98	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	659,118.37	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	111,151.81	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			11,782,749.41	9,027,254.00	-23.4%
TOTAL, REVENUES			11,850,187.83	9,082,264.00	-23.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,615,000.00	4,750,000.00	2.9%
Bond Interest and Other Service Charges		7434	4,743,177.69	5,359,713.00	13.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,358,177.69	10,109,713.00	8.0%
TOTAL, EXPENDITURES			9,358,177.69	10,109,713.00	8.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,371,496.45	0.00	-100.0%
(c) TOTAL, SOURCES			2,371,496.45	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			2,371,496.45	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	67,438.42	55,010.00	-18.4%
4) Other Local Revenue		8600-8799	11,782,749.41	9,027,254.00	-23.4%
5) TOTAL, REVENUES			11,850,187.83	9,082,264.00	-23.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	9,358,177.69	10,109,713.00	8.0%
10) TOTAL, EXPENDITURES			9,358,177.69	10,109,713.00	8.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,492,010.14	(1,027,449.00)	-141.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2,371,496.45	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			2,371,496.45	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,863,506.59	(1,027,449.00)	-121.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,802,972.37	20,666,478.96	30.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,802,972.37	20,666,478.96	30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,802,972.37	20,666,478.96	30.8%
2) Ending Balance, June 30 (E + F1e)			20,666,478.96	19,639,029.96	-5.0%
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	20,666,478.96	19,639,029.96	-5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	20,666,478.96	19,639,029.96
Total, Restricted Balance		20,666,478.96	19,639,029.96

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	11,515.20	11,519.72	11,510.62	11,756.71	11,756.71	11,756.71
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,515.20	11,519.72	11,510.62	11,756.71	11,756.71	11,756.71
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	13.44	13.44	13.44	13.44	13.44	13.44
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	13.44	13.44	13.44	13.44	13.44	13.44
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,528.64	11,533.16	11,524.06	11,770.15	11,770.15	11,770.15
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	50,160,291.94		50,160,291.94			50,160,291.94
Work in Progress	138,354,348.64		138,354,348.64	60,876,711.03		199,231,059.67
Total capital assets not being depreciated	188,514,640.58	0.00	188,514,640.58	60,876,711.03	0.00	249,391,351.61
Capital assets being depreciated:						
Land Improvements	14,489,491.64		14,489,491.64	3,186,806.00		17,676,297.64
Buildings	318,169,601.09		318,169,601.09	3,180,709.98		321,350,311.07
Equipment	10,603,968.81		10,603,968.81	4,638,582.48		15,242,551.29
Total capital assets being depreciated	343,263,061.54	0.00	343,263,061.54	11,006,098.46	0.00	354,269,160.00
Accumulated Depreciation for:						
Land Improvements	(7,942,087.07)		(7,942,087.07)	(827,668.07)	0.00	(8,769,755.14)
Buildings	(96,058,539.90)		(96,058,539.90)	(7,825,991.23)	0.00	(103,884,531.13)
Equipment	(7,121,995.53)		(7,121,995.53)	(545,792.14)	0.00	(7,667,787.67)
Total accumulated depreciation	(111,122,622.50)	0.00	(111,122,622.50)	(9,199,451.44)	0.00	(120,322,073.94)
Total capital assets being depreciated, net excluding lease and subscription assets	232,140,439.04	0.00	232,140,439.04	1,806,647.02	0.00	233,947,086.06
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	420,655,079.62	0.00	420,655,079.62	62,683,358.05	0.00	483,338,437.67
<b>Business-Type Activities:</b>						
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**  
**FINANCIAL REPORTS**  
**2023-24 Unaudited Actuals**  
**Summary of Unaudited Actual Data Submission**

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.01%
	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	\$124,563,272.96
	Appropriations Subject to Limit	\$124,563,272.96
	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	4.80%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 04, 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:

Nicole Carroll  
\_\_\_\_\_  
Name  
Coordinator  
\_\_\_\_\_  
Title  
(951) 826-6429  
\_\_\_\_\_  
Telephone  
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\_\_\_\_\_  
E-mail Address

For School District:

Getahun Woldie  
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Name  
Director of Fiscal Services  
\_\_\_\_\_  
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getahun.woldie@menifeeud.org  
\_\_\_\_\_  
E-mail Address

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESEA (ESSA): Title I, Part A, Basic Grants Low- Income and Neglected	ESEA (ESSA): Title I, Part A, Basic Grants Low- Income and Neglected	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)
FEDERAL CATALOG NUMBER	84.010	84.010	84.425	84.425U	84.425U	84.027	84.173
RESOURCE CODE	3010	3010	3213	3214	3219	3310	3315
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8182
LOCAL DESCRIPTION (if any)	CY	PY					
<b>AWARD</b>							
1. Prior Year Carry over	0.00	248,080.70	124,328.07	485,447.08	181,344.68	0.00	0.00
2. a. Current Year Award	1,809,174.00	0.00	0.00	0.00	0.00	2,621,756.00	58,717.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,809,174.00	0.00	0.00	0.00	0.00	2,621,756.00	58,717.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,809,174.00	248,080.70	124,328.07	485,447.08	181,344.68	2,621,756.00	58,717.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	405,629.28	24,835.68	0.00	0.00
6. Cash Received in Current Year	1,809,174.00	248,080.70	124,328.07	79,817.80	156,509.00	0.00	6,564.96
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,809,174.00	248,080.70	124,328.07	485,447.08	181,344.68	0.00	6,564.96
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,269,762.55	248,080.70	124,328.07	485,447.08	181,344.68	2,621,756.00	58,717.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,269,762.55	248,080.70	124,328.07	485,447.08	181,344.68	2,621,756.00	58,717.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	539,411.45	0.00	0.00	0.00	0.00	(2,621,756.00)	(52,152.04)
a. Unearned Revenue	539,411.45	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	2,621,756.00	52,152.04
14. Unused Grant Award Calculation (line 4 minus line 9)	539,411.45	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,269,762.55	248,080.70	124,328.07	485,447.08	181,344.68	2,621,756.00	58,717.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.173A	84.367	84.367	84.424	84.424
RESOURCE CODE	3327	3345	3345	4035	4035	4127	4127
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		CY	PY	CY	PY	CY	PY
<b>AWARD</b>							
1. Prior Year Carry over	0.00	0.00	566.00	0.00	10,310.00	0.00	57,480.00
2. a. Current Year Award	140,343.00	603.00	0.00	324,426.99	0.00	108,003.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	27,075.82	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	167,418.82	603.00	0.00	324,426.99	0.00	108,003.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	167,418.82	603.00	566.00	324,426.99	10,310.00	108,003.00	57,480.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	10,310.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	324,427.00	0.00	82,161.81	57,480.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	324,427.00	10,310.00	82,161.81	57,480.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	167,418.82	0.00	0.00	218,632.79	10,310.00	32,146.27	57,480.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	167,418.82	0.00	0.00	218,632.79	10,310.00	32,146.27	57,480.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

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

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(167,418.82)	0.00	0.00	105,794.21	0.00	50,015.54	0.00
a. Unearned Revenue	0.00	0.00	0.00	105,794.21	0.00	50,015.54	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	167,418.82	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	603.00	566.00	105,794.20	0.00	75,856.73	0.00
15. If Carryover is allowed,							
enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	167,418.82	0.00	0.00	218,632.79	10,310.00	32,146.27	57,480.00

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

Description	015	016	017	018	019	
FEDERAL PROGRAM NAME	ESEA (ESSA) : Title III, Immigrant Student Program	ESEA (ESSA) : Title III, Immigrant Student Program	ESEA (ESSA) : Title III, English Learner Student Program	ESEA (ESSA) : Title III, English Learner Student Program	American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	<b>TOTAL</b>
FEDERAL CATALOG NUMBER	84.365	84.365	84.365	84.365	84.425	
RESOURCE CODE	4201	4201	4203	4203	5634	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	CY	PY	CY	PY		
<b>AWARD</b>						
1. Prior Year Carry over	0.00	11,050.89	0.00	113,165.00	11,357.62	1,243,130.04
2. a. Current Year Award	15,366.00	0.00	114,712.00	0.00	0.00	5,193,100.99
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	27,075.82
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,366.00	0.00	114,712.00	0.00	0.00	5,220,176.81
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	15,366.00	11,050.89	114,712.00	113,165.00	11,357.62	6,463,306.85
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	440,774.96
6. Cash Received in Current Year	15,366.00	11,050.89	82,239.48	113,165.00	11,357.62	3,121,722.33
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	15,366.00	11,050.89	82,239.48	113,165.00	11,357.62	3,562,497.29
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	0.00	8,226.52	54,649.43	113,165.00	11,357.62	5,662,822.53
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	8,226.52	54,649.43	113,165.00	11,357.62	5,662,822.53
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts						

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

Description	015	016	017	018	019	
(line 8 minus line 9 plus line 12)	15,366.00	2,824.37	27,590.05	0.00	0.00	(2,100,325.24)
a. Unearned Revenue	15,366.00	2,824.37	27,590.05	0.00	0.00	741,001.62
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	2,841,326.86
14. Unused Grant Award Calculation						
(line 4 minus line 9)	15,366.00	2,824.37	60,062.57	0.00	0.00	800,484.32
15. If Carryover is allowed,						
enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue						
(line 5 plus line 6 minus line 13a						
minus line 13b plus line 13c)	0.00	8,226.52	54,649.43	113,165.00	11,357.62	5,662,822.53



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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	In-Person Instruction (IPI) Grant	Governor's Career Technical Education Initiative (CTEI): California Partnership Academies (CPA)	Inclusive Early Education Expansion Grant	Early Education: Universal Prekindergarten Planning & Implementation Grant	Early Education: California State Preschool Program (Contract Prefix: CSPP)	Early Education: California State Preschool Program QRIS Block Grant RFA	Early Education: California State Preschool Program QRIS Block Grant RFA
RESOURCE CODE	7422	6385	7690	6053	6105	6127	6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			Fund 06	Fund 12	Fund 12	Fund 12 CY	Fund 12 PY
<b>AWARD</b>							
1. Prior Year Carryover	1,488,706.92	0.00	0.00	0.00	0.00	0.00	16,000.00
2. a. Current Year Award	0.00	25,000.00	6,456,684.00	868,926.13	1,266,373.88	22,000.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	25,000.00	6,456,684.00	868,926.13	1,266,373.88	22,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	30,161.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,488,706.92	25,000.00	6,456,684.00	868,926.13	1,296,534.88	22,000.00	16,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	1,488,706.92	0.00	0.00	868,926.13	0.00	0.00	16,000.00
6. Cash Received in Current Year	0.00	25,000.00	6,456,684.00	0.00	1,228,744.06	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	30,161.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,488,706.92	25,000.00	6,456,684.00	868,926.13	1,258,905.06	0.00	16,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,488,706.92	25,000.00	6,456,684.00	290,036.88	1,296,534.88	0.00	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,488,706.92	25,000.00	6,456,684.00	290,036.88	1,296,534.88	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	578,889.25	(37,629.82)	0.00	16,000.00
a. Unearned Revenue	0.00	0.00	0.00	578,889.25	0.00	0.00	16,000.00

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

Description	001	002	003	004	005	006	007
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	37,629.82	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	578,889.25	0.00	22,000.00	16,000.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,488,706.92	25,000.00	6,456,684.00	290,036.88	1,266,373.88	0.00	0.00

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

Description	008	009	010	011	
STATE PROGRAM NAME	Early Education: California State Preschool Program QRIS Block Grant RFA	Early Education: California State Preschool Program QRIS Block Grant RFA	Inclusive Early Education Expansion Grant	Inclusive Early Education Expansion Grant	TOTAL
RESOURCE CODE	6127	6127	6128	7690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Fund 12 PY	Fund 12 PY	Fund 12	Fund 12	
<b>AWARD</b>					
1. Prior Year Carry over	21,750.00	12,504.91	0.00	0.00	1,538,961.83
2. a. Current Year Award	0.00	0.00	252,770.55	40,315.00	8,932,069.56
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	0.00	0.00	252,770.55	40,315.00	8,932,069.56
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	30,161.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	21,750.00	12,504.91	252,770.55	40,315.00	10,501,192.39
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year	21,750.00	12,504.91	50,933.16	40,315.00	2,499,136.12
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	7,710,428.06
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	30,161.00
8. Total Available (sum lines 5, 6, & 7)	21,750.00	12,504.91	50,933.16	40,315.00	10,239,725.18
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	21,750.00	12,504.91	252,770.55	40,315.00	9,884,303.14
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	21,750.00	12,504.91	252,770.55	40,315.00	9,884,303.14
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(201,837.39)	0.00	355,422.04
a. Unearned Revenue	0.00	0.00	0.00	0.00	594,889.25
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00

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

Description	008	009	010	011	
c. Accounts Receivable	0.00	0.00	201,837.39	0.00	239,467.21
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	616,889.25
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,750.00	12,504.91	252,770.55	40,315.00	9,854,142.14

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

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

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

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

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

Description	001	002	003	004	
FEDERAL PROGRAM NAME	Early Education: ARP California State Preschool Program One-time Stipend	Child Nutrition: School Programs	Child Nutrition: CACFP Claims - Centers and Family Day Care	Supply Chain Assistance (SCA) Funds	<b>TOTAL</b>
FEDERAL CATALOG NUMBER	93.575	10.555	10.558	10.555	
RESOURCE CODE	5059	5310	5320	5466	
REVENUE OBJECT	8290	8220	8220	8220	
LOCAL DESCRIPTION (if any )					
<b>AWARD</b>					
1. Prior Year Restricted					
Ending Balance	43,658.59	7,112,490.66	0.00	0.00	7,156,149.25
2. a. Current Year Award	0.00	9,363,654.45	638,714.50	662,184.02	10,664,552.97
b. Other Adjustments	0.00	336,164.09	0.00	0.00	336,164.09
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	0.00	9,699,818.54	638,714.50	662,184.02	11,000,717.06
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	43,658.59	16,812,309.20	638,714.50	662,184.02	18,156,866.31
<b>REVENUES</b>					
5. Cash Received in Current Year	0.00	6,207,898.25	413,806.48	662,184.02	7,283,888.75
6. Amounts Included in Line 5 for					
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	0.00	3,491,920.29	224,908.02	0.00	3,716,828.31
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	3,491,920.29	224,908.02	0.00	3,716,828.31
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
9. Total Available					
(sum lines 5, 7c, & 8)	0.00	9,699,818.54	638,714.50	662,184.02	11,000,717.06
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	35,764.68	7,395,280.06	638,714.50	662,184.02	8,731,943.26
11. Non Donor-Authorized					

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

Description	001	002	003	004	
Expenditures	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures					
(line 10 plus line 11)	35,764.68	7,395,280.06	638,714.50	662,184.02	8,731,943.26
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year					
(line 4 minus line 10)	7,893.91	9,417,029.14	0.00	0.00	9,424,923.05



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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program (ELOP)	Educator Effectiveness, FY 2021-22	Lottery : Instructional Materials	Special Ed: Special Education Apportionment	Special Ed: Low Incidence Equipment	State Mental Health-Related Services	Special Education Early Intervention Preschool Grant
RESOURCE CODE	2600	6266	6300	6500	6531	6546	6547
REVENUE OBJECT	8590	8590	8560	8311	8791	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	1,164,230.54	2,414,560.73	1,052,230.52	0.00	312,571.11	131,010.97	1,838,493.00
2. a. Current Year Award	9,029,031.00	0.00	1,378,763.12	10,266,916.00	231,244.00	923,046.18	1,002,069.00
b. Other Adjustments	0.00	0.00	0.00	4,035.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,029,031.00	0.00	1,378,763.12	10,270,951.00	231,244.00	923,046.18	1,002,069.00
3. Required Matching Funds/Other	0.00	0.00	0.00	23,601,667.39	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,193,261.54	2,414,560.73	2,430,993.64	33,872,618.39	543,815.11	1,054,057.15	2,840,562.00
<b>REVENUES</b>							
5. Cash Received in Current Year	9,029,031.00	0.00	1,013,381.33	9,931,320.00	231,244.00	923,046.18	1,002,069.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	365,381.79	339,631.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	365,381.79	339,631.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	23,601,667.39	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	9,029,031.00	0.00	1,378,763.12	33,872,618.39	231,244.00	923,046.18	1,002,069.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	7,119,476.62	508,983.82	832,864.62	33,872,618.39	41,512.82	738,071.11	535,704.35
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	7,119,476.62	508,983.82	832,864.62	33,872,618.39	41,512.82	738,071.11	535,704.35
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	3,073,784.92	1,905,576.91	1,598,129.02	0.00	502,302.29	315,986.04	2,304,857.65

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Arts, Music, and Instructional Materials Discretionary Block Grant	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds	Kitchen Infrastructure and Training Funds - Food Service Staff Training Funds	Classified School Employee Professional Development Block Grant	Learning Recovery Emergency Block Grant (Prop 98 FY 2021)	CA Dept of Public Health
RESOURCE CODE	6762	6770	7028	7029	7311	7435	7810
REVENUE OBJECT	8590	8590	8520	8520	8590	8590	8590
LOCAL DESCRIPTION (if any )							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	6,404,377.00	0.00	31,300.01	57,816.00	56,081.86	11,243,469.00	615,599.41
2. a. Current Year Award	0.00	1,881,712.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	139,007.00	0.00	0.00	0.00	0.00	11,311.00	0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	139,007.00	1,881,712.00	0.00	0.00	0.00	11,311.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	6,543,384.00	1,881,712.00	31,300.01	57,816.00	56,081.86	11,254,780.00	615,599.41
<b>REVENUES</b>							
5. Cash Received in Current Year	139,007.00	1,881,712.00	0.00	0.00	0.00	11,311.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available							
(sum lines 5, 7c, & 8)	139,007.00	1,881,712.00	0.00	0.00	0.00	11,311.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	120,395.77	559,463.78	0.00	0.00	4,975.90	0.00	615,599.41
11. Non Donor-Authorized							
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	120,395.77	559,463.78	0.00	0.00	4,975.90	0.00	615,599.41
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	6,422,988.23	1,322,248.22	31,300.01	57,816.00	51,105.96	11,254,780.00	0.00

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

Description	015	016	017	018	019	
STATE PROGRAM NAME	Ongoing & Major Maintenance: Restricted Maintenance Account (RMA)	Early Education: Center-Based Reserve Account for CDE Programs [E.C. 8336]	Kitchen Infrastructure and Training Funds - 2022 KIT Funds	School Food Best Practices Apportionment	CA State Preschool One Time Allocations	<b>TOTAL</b>
RESOURCE CODE	8150	6130	7032	7033	7810	
REVENUE OBJECT	8980	8990	8520	8520	8590	
LOCAL DESCRIPTION (if any)		Fund 12	Fund 13	Fund 13	Fund 12	
<b>AWARD</b>						
1. Prior Year Restricted						
Ending Balance	1,816,000.00	134,872.00	1,482,571.00	0.00	0.00	28,755,183.15
2. a. Current Year Award	0.00	0.00	50,158.00	269,844.13	226,601.00	25,259,384.43
b. Other Adjustments	0.00	52,491.34	0.00	0.00	0.00	206,844.34
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	0.00	52,491.34	50,158.00	269,844.13	226,601.00	25,466,228.77
3. Required Matching Funds/Other	5,063,377.81	(27,161.00)	0.00	0.00	(3,000.00)	28,634,884.20
4. Total Available Award						
(sum lines 1, 2c, & 3)	6,879,377.81	160,202.34	1,532,729.00	269,844.13	223,601.00	82,856,296.12
<b>REVENUES</b>						
5. Cash Received in Current Year	0.00	42,049.12	50,158.00	269,844.13	226,601.00	24,750,773.76
6. Amounts Included in Line 5 for						
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	0.00	10,442.22	0.00	0.00	0.00	715,455.01
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	0.00	10,442.22	0.00	0.00	0.00	715,455.01
8. Contributed Matching Funds	5,063,377.81	0.00	0.00	0.00	0.00	28,665,045.20
9. Total Available						
(sum lines 5, 7c, & 8)	5,063,377.81	52,491.34	50,158.00	269,844.13	226,601.00	54,131,273.97
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	5,073,377.81	0.00	0.00	0.00	0.00	50,023,044.40
11. Non Donor-Authorized						
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	015	016	017	018	019	
12. Total Expenditures (line 10 plus line 11)	5,073,377.81	0.00	0.00	0.00	0.00	50,023,044.40
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	1,806,000.00	160,202.34	1,532,729.00	269,844.13	223,601.00	32,833,251.72

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

Description	001	002	003	
LOCAL PROGRAM NAME	LEA MediCal Billing	Redevelopment	CALSHAPE	TOTAL
RESOURCE CODE	9011	9986	9015	
REVENUE OBJECT	8699	8625	8699	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted				
Ending Balance	960,228.08	543,897.00	413,410.74	1,917,535.82
2. a. Current Year Award	962,781.30	1,787,530.34	824,843.20	3,575,154.84
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	962,781.30	1,787,530.34	824,843.20	3,575,154.84
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	1,923,009.38	2,331,427.34	1,238,253.94	5,492,690.66
<b>REVENUES</b>				
5. Cash Received in Current Year	962,781.30	1,787,530.34	71,977.50	2,822,289.14
6. Amounts Included in Line 5 for				
Prior Year Adjustments	0.00	0.00	0.00	0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	0.00	752,865.70	752,865.70
b. Noncurrent Accounts				
Receivable	0.00	0.00	0.00	0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	752,865.70	752,865.70
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available				
(sum lines 5, 7c, & 8)	962,781.30	1,787,530.34	824,843.20	3,575,154.84
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	596,991.87	1,277,747.06	1,238,253.94	3,112,992.87
11. Non Donor-Authorized				
Expenditures	0.00	0.00	0.00	0.00
12. Total Expenditures				

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

Description	001	002	003	
(line 10 plus line 11)	596,991.87	1,277,747.06	1,238,253.94	3,112,992.87
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year				
(line 4 minus line 10)	1,326,017.51	1,053,680.28	0.00	2,379,697.79



**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	83,022,125.80	301	0.00	303	83,022,125.80	305	2,151,834.95	3,691,551.58	307	79,330,574.22	309
2000 - Classified Salaries	27,994,784.01	311	5,471.21	313	27,989,312.80	315	1,116,876.12	1,446,767.56	317	26,542,545.24	319
3000 - Employee Benefits	44,655,873.42	321	51,341.99	323	44,604,531.43	325	1,020,547.42	1,676,099.23	327	42,928,432.20	329
4000 - Books, Supplies Equip Replace. (6500)	6,851,740.07	331	5,868.10	333	6,845,871.97	335	626,744.92	869,189.98	337	5,976,681.99	339
5000 - Services. . . & 7300 - Indirect Costs	20,246,901.84	341	0.00	343	20,246,901.84	345	2,073,498.69	5,430,811.14	347	14,816,090.70	349
TOTAL					182,708,743.84	365	TOTAL			169,594,324.35	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	68,440,417.29	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	7,932,128.23	380
3. STRS. . . . .	3101 & 3102	17,997,694.97	382
4. PERS. . . . .	3201 & 3202	2,239,249.71	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,725,653.73	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	6,180,347.38	385
7. Unemployment Insurance. . . . .	3501 & 3502	36,677.81	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	2,306,103.37	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		106,858,272.49	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .		106,858,272.49	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. . . . .		63.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>		
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) . . . . .		60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .		63.01%
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). . . . .		169,594,324.35
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .		0.00
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		
Per Education Code 41372 (b) the amount expended from categorical aid received from the federal or state government which funds were granted for expenditures in a program not incurring any teacher salary expenditures., the ELOP expenditures are excluded.		

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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	129,366,450.00	1,052,558.00	130,419,008.00	36,115,131.98	4,615,000.00	161,919,139.98	4,750,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	988,120.00		988,120.00		471,421.00	516,699.00	377,663.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	33,821,824.00		33,821,824.00		1,622,647.00	32,199,177.00	1,757,647.00
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	121,820,309.00	(14,232,954.00)	107,587,355.00		2,575,142.00	105,012,213.00	(2,789,731.00)
Total/Net OPEB Liability	1,829,076.00	1,535,390.00	3,364,466.00	122,725.00		3,487,191.00	
Compensated Absences Payable	367,782.06	123,713.94	491,496.00		94,117.00	397,379.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	288,193,561.06	(11,521,292.06)	276,672,269.00	36,237,856.98	9,378,327.00	303,531,798.98	4,095,579.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	190,266,664.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,662,822.53
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	289.59
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,230,135.99
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,513,763.66
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	357,109.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,101,298.24
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				177,502,543.25
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,533.16
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,390.63

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.)	143,265,538.20	12,970.20
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)	143,265,538.20	12,970.20
B. Required effort (Line A.2 times 90%)	128,938,984.38	11,673.18
C. Current year expenditures (Line I.E and Line II.B)	177,502,543.25	15,390.63
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> <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>	MOE Met	
	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2022-23 Actual</b>			<b>2023-24 Actual</b>		
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)	113,870,329.75		113,870,329.75			124,563,272.96
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,002.67		11,002.67			11,524.06
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2022-23</b>			<b>Adjustments to 2023-24</b>		
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>B. CURRENT YEAR GANN ADA</b>	<b>2023-24 P2 Report</b>			<b>2024-25 P2 Estimate</b>		
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)	11,528.64	(4.58)	11,524.06	11,770.15		11,770.15
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,524.06			11,770.15
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	164,238.95		164,238.95	164,239.00		164,239.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	21,011,397.49		21,011,397.49	19,882,927.00		19,882,927.00
5. Unsecured Roll Taxes (Object 8042)	1,041,772.26		1,041,772.26	1,041,772.00		1,041,772.00
6. Prior Years' Taxes (Object 8043)	1,361,525.64		1,361,525.64	1,361,526.00		1,361,526.00
7. Supplemental Taxes (Object 8044)	2,495,047.75		2,495,047.75	2,132,853.00		2,132,853.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,107,902.97)		(2,107,902.97)	(2,428,262.00)		(2,428,262.00)



	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)	7,482,897.42		7,482,897.42	3,778,485.00		3,778,485.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	31,448,976.54	0.00	31,448,976.54	25,933,540.00	0.00	25,933,540.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	31,448,976.54	0.00	31,448,976.54	25,933,540.00	0.00	25,933,540.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,523,274.32			1,760,261.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,036,700.44		5,036,700.44	5,964,994.00		5,964,994.00
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)	5,036,700.44	0.00	6,559,974.76	5,964,994.00	0.00	7,725,255.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	118,190,316.80		118,190,316.80	128,641,206.00		128,641,206.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(289.00)		(289.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	118,190,027.80	0.00	118,190,027.80	128,641,206.00	0.00	128,641,206.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	195,341,687.61		195,341,687.61	189,150,025.00		189,150,025.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,613,681.64		2,613,681.64	250,000.00		250,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			113,870,329.75			124,563,272.96
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0474			1.0214
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			124,563,272.96			131,834,614.16
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			31,448,976.54			25,933,540.00
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)			1,382,887.20			1,412,418.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			99,674,271.18			113,626,329.16
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			99,674,271.18			113,626,329.16
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])			1,778,228.46			184,700.70
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			33,227,205.00			26,118,240.70
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)			97,896,042.72			113,441,628.46
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			33,227,205.00			
b. State Subventions (Line D8)			97,896,042.72			
c. Less: Excluded Appropriations (Line C23)			6,559,974.76			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			124,563,272.96			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			124,563,272.96			131,834,614.16
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			124,563,272.96			



**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) 6,394,078.64
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 149,224,302.34

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.28%

**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) 5,321,658.83
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,757,198.36

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	77,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	4,398.87
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)	695,745.20
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)	7,856,001.26
9. Carry-Forward Adjustment (Part IV, Line F)	848,749.70
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,704,750.95
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	118,955,106.30
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,712,098.91
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,900,823.92
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	289.59
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,101,040.63
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)	715,111.55
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,464,961.92
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)	15,559,983.67
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)	184,576.82
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)	1,645,212.36
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,943,979.27
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)	181,183,184.94
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.34%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(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)	4.80%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	7,856,001.26
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(2,060,950.61)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.73%) times Part III, Line B19); zero if negative	848,749.70
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.73%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.73%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	848,749.70
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	848,749.70

Approved  
indirect  
cost rate: 2.73%

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Highest  
rate used  
in any  
program: 2.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,901,407.09	160,829.00	2.73%
01	3010	1,477,804.25	40,039.00	2.71%
01	3213	121,025.00	3,303.07	2.73%
01	3310	2,552,085.00	69,671.00	2.73%
01	3315	57,157.00	1,560.00	2.73%
01	4035	223,141.79	5,801.00	2.60%
01	4127	88,109.27	1,517.00	1.72%
01	4201	8,068.52	158.00	1.96%
01	4203	164,549.43	3,265.00	1.98%
01	5634	11,056.62	301.00	2.72%
01	6266	495,474.82	13,509.00	2.73%
01	6546	713,074.69	19,466.00	2.73%
01	6547	521,837.35	13,867.00	2.66%
01	6762	117,215.77	3,180.00	2.71%
01	6770	546,295.78	5,462.00	1.00%
01	7311	4,847.90	128.00	2.64%
01	7422	1,449,174.92	39,532.00	2.73%
12	5059	34,815.09	949.59	2.73%
12	6053	282,488.28	7,548.60	2.67%
12	6105	1,262,238.33	34,296.55	2.72%
12	6127	24,813.66	579.81	2.34%
13	5310	4,943,979.27	133,594.00	2.70%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,052,230.52	1,052,230.52
2. State Lottery Revenue	8560	2,661,238.84		1,378,763.12	4,040,001.96
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,661,238.84	0.00	2,430,993.64	5,092,232.48
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,151,834.95		0.00	2,151,834.95
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	509,403.89		0.00	509,403.89
4. Books and Supplies	4000-4999	0.00		377,438.50	377,438.50
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			455,426.12	455,426.12
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 )		2,661,238.84	0.00	832,864.62	3,494,103.46
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	1,598,129.02	1,598,129.02
<b>D. COMMENTS:</b>					
Expenses in object code 5XXX were for printing curriculum materials					

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

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



Unaudited Actuals  
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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,251,678.14	1,772,751.56	13,591,456.92	5,954,408.38	15,113,459.08	0.00	3,993,928.22
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	446.00	446.00	446.00	446.00	600.00		268.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers	10.00	10.00	10.00	10.00			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	63.00	63.00	63.00	63.00	103.00		
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					16.00		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	519.00	519.00	519.00	519.00	719.00	0.00	268.00

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	88,675,817.89	36,861,006.87	125,536,824.76	7,074,163.68		132,610,988.44
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	1,811,985.48	454,148.27	2,266,133.75	127,699.59		2,393,833.34
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	814,878.09	0.00	814,878.09	45,919.44		860,797.53
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	42,633,955.55	5,026,205.41	47,660,160.96	2,685,712.18		50,345,873.14
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	289.59	0.00	289.59	16.32		305.91
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					2,196.70	2,196.70
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,009,652.96	1,009,652.96
----	Other Outgo					2,271,682.26	2,271,682.26
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		336,321.76	336,321.76	609,562.54		945,884.30
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(174,550.55)		(174,550.55)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	133,936,926.60	42,677,682.31	176,614,608.91	10,368,523.20	3,283,531.92	190,266,664.03

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
<b>Instructional Goals</b>													
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	87,450,864.39	128.07	2,229.47	30,390.85	13,430.09	1,884.33	0.00			1,176,890.69	0.00	88,675,817.89
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	1,746,193.39	0.00	0.00	65,792.09	0.00	0.00	0.00			0.00	0.00	1,811,985.48
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	468,314.21	290,649.20	7,272.57	0.00	48,642.11	0.00	0.00			0.00	0.00	814,878.09
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	29,999,629.87	2,736,217.66	0.00	909.79	7,084,092.24	2,813,105.99	0.00			0.00	0.00	42,633,955.55
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		289.59	0.00	0.00	0.00	289.59
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		119,665,001.86	3,026,994.93	9,502.04	97,092.73	7,146,164.44	2,814,990.32	0.00	289.59	0.00	1,176,890.69	0.00	133,936,926.60

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	20,255,012.66	12,612,065.99	3,993,928.22	36,861,006.87
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	454,148.27	0.00	0.00	454,148.27
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,861,134.08	2,165,071.33	0.00	5,026,205.41
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	336,321.76	0.00	336,321.76
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		23,570,295.01	15,113,459.08	3,993,928.22	42,677,682.31

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

33 67116 0000000  
Form PCR  
E8ASHDJ17S(2023-24)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,105,439.50
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	77,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,036,770.38
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,323,863.87
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,543,073.75
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	133,936,926.60
2	Total Allocated Costs (from Form PCR, Column 2, Total)	42,677,682.31
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	176,614,608.91
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,645,212.36
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,835,652.14
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,480,864.50
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	187,095,473.41
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	5.64%

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)	2,196.70				2,196.70
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,009,652.96		1,009,652.96
Other Outgo (Objects 1000 - 7999)				2,271,682.26	2,271,682.26
<b>Total Other Costs</b>	2,196.70	0.00	1,009,652.96	2,271,682.26	3,283,531.92

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

33 67116 0000000  
Report SEMA  
E8ASHDJ17S(2023-24)

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
	<b>UNDUPLICATED PUPIL COUNT</b>								1,918.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	3,091,218.64	0.00	0.00	0.00	983,181.54	13,220,023.75		17,294,423.93
2000-2999	Classified Salaries	2,197,907.20	0.00	0.00	0.00	419,721.68	7,160,135.22		9,777,764.10
3000-3999	Employee Benefits	2,187,475.36	0.00	0.00	0.00	549,517.94	7,887,612.18		10,624,605.48
4000-4999	Books and Supplies	67,132.38	0.00	0.00	0.00	4,616.69	535,867.49		607,616.56
5000-5999	Services and Other Operating Expenditures	2,656,718.07	0.00	0.00	0.00	4,058.33	1,656,757.64		4,317,534.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,432.07	0.00	0.00	0.00	0.00	6,579.37		12,011.44
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	10,205,883.72	0.00	0.00	0.00	1,961,096.18	30,466,975.65	0.00	42,633,955.55
7310	Transfers of Indirect Costs	103,004.00	0.00	0.00	0.00	1,560.00	0.00		104,564.00
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	5,026,205.48							5,026,205.48
	Total Indirect Costs and PCR Allocations	5,129,209.48	0.00	0.00	0.00	1,560.00	0.00	0.00	5,130,769.48
	TOTAL COSTS	15,335,093.20	0.00	0.00	0.00	1,962,656.18	30,466,975.65	0.00	47,764,725.03
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	282,056.55	0.00	0.00	0.00	80,238.91	19,603.44		381,898.90
2000-2999	Classified Salaries	220,466.58	0.00	0.00	0.00	200,940.05	1,208,266.40		1,629,673.03
3000-3999	Employee Benefits	184,566.34	0.00	0.00	0.00	107,941.64	473,007.71		765,515.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,616.69	0.00		4,616.69
5000-5999	Services and Other Operating Expenditures	2,560.86	0.00	0.00	0.00	3,808.33	170,438.32		176,807.51
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	689,650.33	0.00	0.00	0.00	397,545.62	1,871,315.87	0.00	2,958,511.82
7310	Transfers of Indirect Costs	69,671.00	0.00	0.00	0.00	1,560.00	0.00		71,231.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	69,671.00	0.00	0.00	0.00	1,560.00	0.00	0.00	71,231.00
	TOTAL BEFORE OBJECT 8980	759,321.33	0.00	0.00	0.00	399,105.62	1,871,315.87	0.00	3,029,742.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,029,742.82

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

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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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	2,809,162.09	0.00	0.00	0.00	902,942.63	13,200,420.31		16,912,525.03
2000-2999	Classified Salaries	1,977,440.62	0.00	0.00	0.00	218,781.63	5,951,868.82		8,148,091.07
3000-3999	Employee Benefits	2,002,909.02	0.00	0.00	0.00	441,576.30	7,414,604.47		9,859,089.79
4000-4999	Books and Supplies	67,132.38	0.00	0.00	0.00	0.00	535,867.49		602,999.87
5000-5999	Services and Other Operating Expenditures	2,654,157.21	0.00	0.00	0.00	250.00	1,486,319.32		4,140,726.53
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,432.07	0.00	0.00	0.00	0.00	6,579.37		12,011.44
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,516,233.39	0.00	0.00	0.00	1,563,550.56	28,595,659.78	0.00	39,675,443.73
7310	Transfers of Indirect Costs	33,333.00	0.00	0.00	0.00	0.00	0.00		33,333.00
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	5,026,205.48							5,026,205.48
	Total Indirect Costs and PCR Allocations	5,059,538.48	0.00	0.00	0.00	0.00	0.00	0.00	5,059,538.48
	TOTAL BEFORE OBJECT 8980	14,575,771.87	0.00	0.00	0.00	1,563,550.56	28,595,659.78	0.00	44,734,982.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								44,734,982.21
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	65.02	0.00	0.00	0.00	0.00	150,833.86		150,898.88
2000-2999	Classified Salaries	825,159.47	0.00	0.00	0.00	0.00	928,071.99		1,753,231.46
3000-3999	Employee Benefits	374,169.99	0.00	0.00	0.00	0.00	438,591.53		812,761.52
4000-4999	Books and Supplies	979.11	0.00	0.00	0.00	0.00	226,836.92		227,816.03
5000-5999	Services and Other Operating Expenditures	106,518.01	0.00	0.00	0.00	0.00	871,815.19		978,333.20
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	1,306,891.60	0.00	0.00	0.00	0.00	2,616,149.49	0.00	3,923,041.09
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	1,306,891.60	0.00	0.00	0.00	0.00	2,616,149.49	0.00	3,923,041.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
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)								23,601,667.39
	TOTAL COSTS								27,524,708.48

\* 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)

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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	31,384,291.16	17,974,812.22
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)	0.00	0.00
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)	0.00	0.00
4.	Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5.	2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	31,384,291.16	17,974,812.22

  

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	1,729.00
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)	1,729.00



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

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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].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant 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)		

<b>If (b) is greater than (a).</b>			
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).		_____	_____

<b>If (b) is less than (a).</b>			
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)

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E8ASHDJ17S(2023-24)

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	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	27,524,708.48	17,974,812.22	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		17,974,812.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	27,524,708.48	17,974,812.22	9,549,896.26

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	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	27,524,708.48	17,974,812.22	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		17,974,812.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	27,524,708.48	17,974,812.22	
b. Special education unduplicated pupil count	1,918.00	1,729.00	
c. Per capita local expenditures(B2a/ B2b)	14,350.73	10,396.07	3,954.66

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

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

Getahun Woldie

Contact Name

Director of Fiscal Services

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Telephone Number

getahun.woldie@menifeeUSD.org

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
<b>TOTAL EXPENDITURES - All Sources</b>			
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
<b>EXPENDITURES - Paid from State and Local Sources</b>			
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  
2023-24 Actual vs. Actual Comparison Year  
2023-24 Expenditures by SELPA (SE-CY)

33 67116 0000000  
Report SEMA  
E8ASHDJ17S(2023-24)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>			
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 (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0.00

\* 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  
2024-25 Budget by LEA (LB-B)

33 67116 0000000  
Report SEMB  
E8ASHDJ17S(2023-24)

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
	<b>UNDUPLICATED PUPIL COUNT</b>								1,918.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	3,269,238.00	0.00	0.00	0.00	1,467,659.00	14,221,072.00		18,957,969.00
2000-2999	Classified Salaries	2,547,144.00	0.00	0.00	0.00	556,120.00	9,282,084.00		12,385,348.00
3000-3999	Employee Benefits	2,331,998.00	0.00	0.00	0.00	763,757.00	9,000,683.00		12,096,438.00
4000-4999	Books and Supplies	133,299.00	0.00	0.00	0.00	4,064.00	625,534.00		762,897.00
5000-5999	Services and Other Operating Expenditures	3,087,643.00	0.00	0.00	0.00	1,285.00	2,009,770.00		5,098,698.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,433.00	0.00	0.00	0.00	0.00	6,519.00		11,952.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,374,755.00	0.00	0.00	0.00	2,792,885.00	35,145,662.00	0.00	49,313,302.00
7310	Transfers of Indirect Costs	137,628.00	0.00	0.00	0.00	2,560.00	0.00		140,188.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	137,628.00	0.00	0.00	0.00	2,560.00	0.00	0.00	140,188.00
	TOTAL COSTS	11,512,383.00	0.00	0.00	0.00	2,795,445.00	35,145,662.00	0.00	49,453,490.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	3,099,504.00	0.00	0.00	0.00	1,352,710.00	14,178,298.00		18,630,512.00
2000-2999	Classified Salaries	2,310,885.00	0.00	0.00	0.00	256,996.00	8,126,896.00		10,694,777.00
3000-3999	Employee Benefits	2,175,248.00	0.00	0.00	0.00	590,369.00	8,541,200.00		11,306,817.00
4000-4999	Books and Supplies	133,299.00	0.00	0.00	0.00	0.00	625,534.00		758,833.00
5000-5999	Services and Other Operating Expenditures	3,082,108.00	0.00	0.00	0.00	125.00	2,006,942.00		5,089,175.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,433.00	0.00	0.00	0.00	0.00	6,519.00		11,952.00
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	10,806,477.00	0.00	0.00	0.00	2,200,200.00	33,485,389.00	0.00	46,492,066.00
7310	Transfers of Indirect Costs	104,756.00	0.00	0.00	0.00	0.00	0.00		104,756.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	104,756.00	0.00	0.00	0.00	0.00	0.00	0.00	104,756.00
	TOTAL BEFORE OBJECT 8980	10,911,233.00	0.00	0.00	0.00	2,200,200.00	33,485,389.00	0.00	46,596,822.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								46,596,822.00
	<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								

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

33 67116 0000000  
Report SEMB  
E8ASHDJ17S(2023-24)

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	350.00		350.00
2000-2999	Classified Salaries	946,756.00	0.00	0.00	0.00	0.00	1,136,085.00		2,082,841.00
3000-3999	Employee Benefits	438,639.00	0.00	0.00	0.00	0.00	507,383.00		946,022.00
4000-4999	Books and Supplies	10,920.00	0.00	0.00	0.00	0.00	290,748.00		301,668.00
5000-5999	Services and Other Operating Expenditures	129,444.00	0.00	0.00	0.00	0.00	1,059,146.00		1,188,590.00
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	1,525,759.00	0.00	0.00	0.00	0.00	2,993,712.00	0.00	4,519,471.00
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	1,525,759.00	0.00	0.00	0.00	0.00	2,993,712.00	0.00	4,519,471.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								30,242,953.00
	TOTAL COSTS								34,762,424.00

\* 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
	<b>UNDUPLICATED PUPIL COUNT</b>									1,918.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	3,091,218.64	0.00	0.00	0.00	983,181.54	13,220,023.75	0.00		17,294,423.93
2000-2999	Classified Salaries	2,197,907.20	0.00	0.00	0.00	419,721.68	7,160,135.22	0.00		9,777,764.10
3000-3999	Employee Benefits	2,187,475.36	0.00	0.00	0.00	549,517.94	7,887,612.18	0.00		10,624,605.48
4000-4999	Books and Supplies	67,132.38	0.00	0.00	0.00	4,616.69	535,867.49	0.00		607,616.56
5000-5999	Services and Other Operating Expenditures	2,656,718.07	0.00	0.00	0.00	4,058.33	1,656,757.64	0.00		4,317,534.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,432.07	0.00	0.00	0.00	0.00	6,579.37	0.00		12,011.44
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	10,205,883.72	0.00	0.00	0.00	1,961,096.18	30,466,975.65	0.00	0.00	42,633,955.55
7310	Transfers of Indirect Costs	103,004.00	0.00	0.00	0.00	1,560.00	0.00	0.00		104,564.00
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)	5,026,205.48								5,026,205.48
	Total Indirect Costs	103,004.00	0.00	0.00	0.00	1,560.00	0.00	0.00	0.00	104,564.00
	TOTAL COSTS	10,308,887.72	0.00	0.00	0.00	1,962,656.18	30,466,975.65	0.00	0.00	42,738,519.55
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	282,056.55	0.00	0.00	0.00	80,238.91	19,603.44	0.00		381,898.90
2000-2999	Classified Salaries	220,466.58	0.00	0.00	0.00	200,940.05	1,208,266.40	0.00		1,629,673.03
3000-3999	Employee Benefits	184,566.34	0.00	0.00	0.00	107,941.64	473,007.71	0.00		765,515.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,616.69	0.00	0.00		4,616.69
5000-5999	Services and Other Operating Expenditures	2,560.86	0.00	0.00	0.00	3,808.33	170,438.32	0.00		176,807.51
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	689,650.33	0.00	0.00	0.00	397,545.62	1,871,315.87	0.00	0.00	2,958,511.82
7310	Transfers of Indirect Costs	69,671.00	0.00	0.00	0.00	1,560.00	0.00	0.00		71,231.00
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	69,671.00	0.00	0.00	0.00	1,560.00	0.00	0.00	0.00	71,231.00
	TOTAL BEFORE OBJECT 8980	759,321.33	0.00	0.00	0.00	399,105.62	1,871,315.87	0.00	0.00	3,029,742.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,029,742.82

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

33 67116 0000000  
Report SEMB  
E8ASHDJ17S(2023-24)

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,809,162.09	0.00	0.00	0.00	902,942.63	13,200,420.31	0.00		16,912,525.03
2000-2999	Classified Salaries	1,977,440.62	0.00	0.00	0.00	218,781.63	5,951,868.82	0.00		8,148,091.07
3000-3999	Employee Benefits	2,002,909.02	0.00	0.00	0.00	441,576.30	7,414,604.47	0.00		9,859,089.79
4000-4999	Books and Supplies	67,132.38	0.00	0.00	0.00	0.00	535,867.49	0.00		602,999.87
5000-5999	Services and Other Operating Expenditures	2,654,157.21	0.00	0.00	0.00	250.00	1,486,319.32	0.00		4,140,726.53
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	5,432.07	0.00	0.00	0.00	0.00	6,579.37	0.00		12,011.44
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,516,233.39	0.00	0.00	0.00	1,563,550.56	28,595,659.78	0.00	0.00	39,675,443.73
7310	Transfers of Indirect Costs	33,333.00	0.00	0.00	0.00	0.00	0.00	0.00		33,333.00
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)	5,026,205.48								5,026,205.48
	Total Indirect Costs	33,333.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,333.00
	TOTAL BEFORE OBJECT 8980	9,549,566.39	0.00	0.00	0.00	1,563,550.56	28,595,659.78	0.00	0.00	39,708,776.73
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									39,708,776.73
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	65.02	0.00	0.00	0.00	0.00	150,833.86	0.00		150,898.88
2000-2999	Classified Salaries	825,159.47	0.00	0.00	0.00	0.00	928,071.99	0.00		1,753,231.46
3000-3999	Employee Benefits	374,169.99	0.00	0.00	0.00	0.00	438,591.53	0.00		812,761.52
4000-4999	Books and Supplies	979.11	0.00	0.00	0.00	0.00	226,836.92	0.00		227,816.03
5000-5999	Services and Other Operating Expenditures	106,518.01	0.00	0.00	0.00	0.00	871,815.19	0.00		978,333.20
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	1,306,891.60	0.00	0.00	0.00	0.00	2,616,149.49	0.00	0.00	3,923,041.09
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	1,306,891.60	0.00	0.00	0.00	0.00	2,616,149.49	0.00	0.00	3,923,041.09

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

33 67116 0000000  
Report SEMB  
E8ASHDJ17S(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									23,601,667.39
	TOTAL COSTS									27,524,708.48

\* 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].

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

If (b) is greater than (a).

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

(c)

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

0.00 (d)

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

If (b) is less than (a).

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

(e)

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

0.00 (f)

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



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

33 67116 0000000  
Report SEMB  
E8ASHDJ17S(2023-24)

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A

Budgeted  
Amounts  
(LB-B  
Worksheet)  
FY 2024-25

49,453,490.00

2,856,668.00

46,596,822.00

46,596,822.00

Column B

Actual  
Expenditures  
Comparison  
Year  
2023-24

44,734,982.21

(5,026,205.48)

39,708,776.73

0.00

0.00

39,708,776.73

Column C

Difference  
(A - B)

6,888,045.27

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

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

Budgeted  
Amounts  
FY 2024-25

49,453,490.00

2,856,668.00

46,596,822.00

46,596,822.00

1,918.00

24,294.48

Comparison  
Year  
2023-24

44,734,982.21

(5,026,205.48)

39,708,776.73

0.00

0.00

39,708,776.73

1,918.00

20,703.22

Difference

3,591.26

### B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2024-25	2023-24	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	34,762,424.00	27,524,708.48	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		27,524,708.48	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	34,762,424.00	27,524,708.48	7,237,715.52
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			
		Budget	Comparison Year	
		FY 2024-25	2023-24	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	34,762,424.00	27,524,708.48	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		27,524,708.48	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	34,762,424.00	27,524,708.48	
	b. Special education unduplicated pupil count	1,918.00	1,918.00	
	c. Per capita local expenditures (B2a/B2b)	18,124.31	14,350.73	3,773.57
	If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .			

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

## Getahun Woldie

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Director of Fiscal Services

Title

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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
<b>TOTAL BUDGET - All Sources</b>			
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
<b>BUDGET - State and Local Sources</b>			
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
<b>BUDGET - Local Sources</b>			
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.

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,230.87)	0.00	(174,550.55)				
Other Sources/Uses Detail					81,366.60	357,109.00		
Fund Reconciliation							209,036.51	357,654.23
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,712.61	0.00	40,956.55	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	79,986.42
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,518.26	0.00	133,594.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	28,430.64
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					357,109.00	0.00		
Fund Reconciliation							357,109.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							15,486.12	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					40,757,678.52	81,366.60		
Fund Reconciliation							167,386.60	132,500.42
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	40,757,678.52		
Fund Reconciliation							0.00	150,446.52
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,230.87	(10,230.87)	174,550.55	(174,550.55)	41,196,154.12	41,196,154.12	749,018.23	749,018.23



Menifee Union Elementary

Riverside County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	FUNCTION	VALUE
12	6128	7200-7600	(\$2,418.00)

Explanation: This is prior year expenditure (Indirect cost) reversed in 2023-24 to correctly report the final grant allowable expenditures to the state.