

**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)	60.88%
	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	\$88,650,194.62
	Appropriations Subject to Limit	\$88,650,194.62
	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	4.59%
	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 03, 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:

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Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	135,950,208.26	953,193.00	136,903,401.26	130,969,603.00	944,986.00	131,914,589.00	-3.6%
2) Federal Revenue		8100-8299	0.00	11,898,684.45	11,898,684.45	0.00	10,485,228.30	10,485,228.30	-11.9%
3) Other State Revenue		8300-8599	4,281,493.11	24,349,572.56	28,631,065.67	3,872,346.72	27,176,193.70	31,048,540.42	8.4%
4) Other Local Revenue		8600-8799	6,638,520.35	11,558,154.25	18,196,674.60	3,145,783.93	10,202,273.68	13,348,057.61	-26.6%
5) TOTAL, REVENUES			146,870,221.72	48,759,604.26	195,629,825.98	137,987,733.65	48,808,681.68	186,796,415.33	-4.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	54,164,307.35	29,260,294.02	83,424,601.37	53,805,329.13	28,039,100.91	81,844,430.04	-1.9%
2) Classified Salaries		2000-2999	18,277,367.61	18,545,828.71	36,823,196.32	20,023,177.95	18,342,486.94	38,365,664.89	4.2%
3) Employee Benefits		3000-3999	29,727,006.38	24,528,052.63	54,255,059.01	27,339,055.27	28,447,822.62	55,786,877.89	2.8%
4) Books and Supplies		4000-4999	4,296,144.05	5,427,690.06	9,723,834.11	3,956,672.80	5,147,388.72	9,104,061.52	-6.4%
5) Services and Other Operating Expenditures		5000-5999	9,980,148.47	5,054,641.00	15,034,789.47	12,089,235.75	4,592,772.60	16,682,008.35	11.0%
6) Capital Outlay		6000-6999	2,738,153.45	783,022.11	3,521,175.56	1,623,816.93	280,000.00	1,903,816.93	-45.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,112.00	0.00	44,112.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,075,926.98)	854,146.92	(221,780.06)	(1,455,544.74)	1,129,721.74	(325,823.00)	46.9%
9) TOTAL, EXPENDITURES			118,151,312.33	84,453,675.45	202,604,987.78	117,381,743.09	85,979,293.53	203,361,036.62	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28,718,909.39	(35,694,071.19)	(6,975,161.80)	20,605,990.56	(37,170,611.85)	(16,564,621.29)	137.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	178,835.74	0.00	178,835.74	360,491.20	0.00	360,491.20	101.6%
b) Transfers Out		7600-7629	38,839.20	0.00	38,839.20	35,000.00	0.00	35,000.00	-9.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,244,692.89)	30,244,692.89	0.00	(35,375,638.64)	35,375,638.64	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,104,696.35)	30,244,692.89	139,996.54	(35,050,147.44)	35,375,638.64	325,491.20	132.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,385,786.96)	(5,449,378.30)	(6,835,165.26)	(14,444,156.88)	(1,794,973.21)	(16,239,130.09)	137.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,934,467.16	17,335,961.93	66,270,429.09	47,548,680.20	11,886,583.63	59,435,263.83	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			48,934,467.16	17,335,961.93	66,270,429.09	47,548,680.20	11,886,583.63	59,435,263.83	-10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,934,467.16	17,335,961.93	66,270,429.09	47,548,680.20	11,886,583.63	59,435,263.83	-10.3%
2) Ending Balance, June 30 (E + F1e)			47,548,680.20	11,886,583.63	59,435,263.83	33,104,523.32	10,091,610.42	43,196,133.74	-27.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores		9712	147,754.67	0.00	147,754.67	211,343.00	0.00	211,343.00	43.0%
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	11,886,583.63	11,886,583.63	0.00	10,091,610.42	10,091,610.42	-15.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	41,277,960.72	0.00	41,277,960.72	26,747,649.22	0.00	26,747,649.22	-35.2%
Declining Enrollment	0000	9760	37,225,084.18		37,225,084.18			0.00	
Board Required Additional 2%	0000	9760	4,052,876.54		4,052,876.54			0.00	
Declining Enrollment	0000	9760			0.00	22,679,728.48		22,679,728.48	
Board Required Additional 2%	0000	9760			0.00	4,067,920.74		4,067,920.74	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,079,314.81	0.00	6,079,314.81	6,101,881.10	0.00	6,101,881.10	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	48,676,095.56	8,338,696.11	57,014,791.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	(859,476.00)	0.00	(859,476.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	43,650.00	0.00	43,650.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,527,135.52	7,471,852.93	8,998,988.45				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	858,072.61	323.71	858,396.32				
6) Stores		9320	147,754.67	0.00	147,754.67				
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			50,393,232.36	15,810,872.75	66,204,105.11				
<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	2,673,523.16	3,826,283.25	6,499,806.41				
2) Due to Grantor Governments		9590	70,729.00	0.00	70,729.00				
3) Due to Other Funds		9610	100,300.00	24,232.03	124,532.03				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	73,773.84	73,773.84				
6) TOTAL, LIABILITIES			2,844,552.16	3,924,289.12	6,768,841.28				
<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)			47,548,680.20	11,886,583.63	59,435,263.83				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	75,669,723.00	0.00	75,669,723.00	62,284,937.00	0.00	62,284,937.00	-17.7%
Education Protection Account State Aid - Current Year		8012	15,581,733.00	0.00	15,581,733.00	24,123,245.00	0.00	24,123,245.00	54.8%
State Aid - Prior Years		8019	(62,960.00)	0.00	(62,960.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	199,264.88	0.00	199,264.88	199,265.00	0.00	199,265.00	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	41,738,161.70	0.00	41,738,161.70	41,552,108.00	0.00	41,552,108.00	-0.4%
Unsecured Roll Taxes		8042	1,426,557.76	0.00	1,426,557.76	1,418,110.00	0.00	1,418,110.00	-0.6%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prior Years' Taxes		8043	(21,743.82)	0.00	(21,743.82)	(1,628.00)	0.00	(1,628.00)	-92.5%
Supplemental Taxes		8044	2,415,530.79	0.00	2,415,530.79	2,526,864.00	0.00	2,526,864.00	4.6%
Education Revenue Augmentation Fund (ERAF)		8045	100,654.74	0.00	100,654.74	68,075.00	0.00	68,075.00	-32.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,054,745.21	0.00	1,054,745.21	1,023,759.00	0.00	1,023,759.00	-2.9%
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			138,101,667.26	0.00	138,101,667.26	133,194,735.00	0.00	133,194,735.00	-3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,151,459.00)	0.00	(2,151,459.00)	(2,225,132.00)	0.00	(2,225,132.00)	3.4%
Property Taxes Transfers		8097	0.00	953,193.00	953,193.00	0.00	944,986.00	944,986.00	-0.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			135,950,208.26	953,193.00	136,903,401.26	130,969,603.00	944,986.00	131,914,589.00	-3.6%
<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	2,800,342.24	2,800,342.24	0.00	2,771,875.00	2,771,875.00	-1.0%
Special Education Discretionary Grants		8182	0.00	282,446.12	282,446.12	0.00	296,298.07	296,298.07	4.9%
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	25,918.00	25,918.00	0.00	0.00	0.00	-100.0%
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		2,854,835.36	2,854,835.36		2,531,613.72	2,531,613.72	-11.3%
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		281,215.00	281,215.00		347,076.00	347,076.00	23.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		30,719.60	30,719.60	New

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Title III, English Learner Program	4203	8290		394,829.15	394,829.15		245,782.00	245,782.00	-37.7%
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		346,303.96	346,303.96		382,470.00	382,470.00	10.4%
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	4,912,794.62	4,912,794.62	0.00	3,879,393.91	3,879,393.91	-21.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	11,898,684.45	11,898,684.45	0.00	10,485,228.30	10,485,228.30	-11.9%
<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	919,775.00	919,775.00	0.00	920,586.00	920,586.00	0.1%
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	125,717.00	125,717.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	368,056.00	0.00	368,056.00	378,083.00	0.00	378,083.00	2.7%
Lottery - Unrestricted and Instructional Materials		8560	2,218,210.11	1,154,305.80	3,372,515.91	1,756,371.00	714,456.00	2,470,827.00	-26.7%
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		63,275.00	63,275.00		63,275.00	63,275.00	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	1,695,227.00	22,086,499.76	23,781,726.76	1,737,892.72	25,477,876.70	27,215,769.42	14.4%

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Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			4,281,493.11	24,349,572.56	28,631,065.67	3,872,346.72	27,176,193.70	31,048,540.42	8.4%
<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	59,678.74	59,678.74	0.00	35,000.00	35,000.00	-41.4%
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	110,000.00	0.00	110,000.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,070.11	0.00	1,070.11	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	21,798.11	0.00	21,798.11	15,000.00	0.00	15,000.00	-31.2%
Interest		8660	2,331,349.38	0.00	2,331,349.38	1,186,848.00	0.00	1,186,848.00	-49.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	968,759.00	0.00	968,759.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	819,313.38	1,325,669.39	2,144,982.77	323,832.74	1,339,336.09	1,663,168.83	-22.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,457.00	0.00	6,457.00	7,500.00	0.00	7,500.00	16.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	2,379,773.37	1,797,561.12	4,177,334.49	1,612,603.19	597,862.59	2,210,465.78	-47.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		8,375,245.00	8,375,245.00		8,230,075.00	8,230,075.00	-1.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,638,520.35	11,558,154.25	18,196,674.60	3,145,783.93	10,202,273.68	13,348,057.61	-26.6%
TOTAL, REVENUES			146,870,221.72	48,759,604.26	195,629,825.98	137,987,733.65	48,808,681.68	186,796,415.33	-4.5%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	44,514,392.65	19,503,688.24	64,018,080.89	45,541,154.93	15,655,832.49	61,196,987.42	-4.4%
Certificated Pupil Support Salaries		1200	2,234,613.51	8,203,624.41	10,438,237.92	1,332,985.99	10,363,313.27	11,696,299.26	12.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,839,087.20	1,447,146.06	8,286,233.26	6,321,424.79	1,416,477.00	7,737,901.79	-6.6%
Other Certificated Salaries		1900	576,213.99	105,835.31	682,049.30	609,763.42	603,478.15	1,213,241.57	77.9%
TOTAL, CERTIFICATED SALARIES			54,164,307.35	29,260,294.02	83,424,601.37	53,805,329.13	28,039,100.91	81,844,430.04	-1.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	769,290.60	9,513,091.24	10,282,381.84	859,792.79	10,138,590.94	10,998,383.73	7.0%
Classified Support Salaries		2200	5,644,390.66	2,818,903.68	8,463,294.34	6,976,419.25	2,182,378.95	9,158,798.20	8.2%
Classified Supervisors' and Administrators' Salaries		2300	1,858,644.72	615,767.49	2,474,412.21	1,881,850.50	521,115.50	2,402,966.00	-2.9%
Clerical, Technical and Office Salaries		2400	7,604,846.28	1,133,338.22	8,738,184.50	7,841,315.94	1,375,859.00	9,217,174.94	5.5%
Other Classified Salaries		2900	2,400,195.35	4,464,728.08	6,864,923.43	2,463,799.47	4,124,542.55	6,588,342.02	-4.0%
TOTAL, CLASSIFIED SALARIES			18,277,367.61	18,545,828.71	36,823,196.32	20,023,177.95	18,342,486.94	38,365,664.89	4.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,530,057.90	11,623,293.87	22,153,351.77	9,447,719.08	12,261,221.76	21,708,940.84	-2.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	4,552,746.03	3,660,305.88	8,213,051.91	3,919,859.25	4,933,218.68	8,853,077.93	7.8%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,359,227.81	1,746,835.73	4,106,063.54	1,981,962.30	1,934,324.26	3,916,286.56	-4.6%
Unemployment Insurance		3401-3402	8,071,926.43	5,770,301.63	13,842,228.06	7,987,293.10	7,346,624.23	15,333,917.33	10.8%
Workers' Compensation		3501-3502	54,949.90	22,173.34	77,123.24	33,111.37	32,033.60	65,144.97	-15.5%
OPEB, Allocated		3601-3602	1,395,220.08	807,670.95	2,202,891.03	1,091,211.97	739,186.30	1,830,398.27	-16.9%
OPEB, Active Employees		3701-3702	2,094,902.24	0.00	2,094,902.24	2,241,893.00	0.00	2,241,893.00	7.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	667,975.99	897,471.23	1,565,447.22	636,005.20	1,201,213.79	1,837,218.99	17.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,727,006.38</b>	<b>24,528,052.63</b>	<b>54,255,059.01</b>	<b>27,339,055.27</b>	<b>28,447,822.62</b>	<b>55,786,877.89</b>	<b>2.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	6,898.62	3,297,687.31	3,304,585.93	15,000.00	2,534,000.00	2,549,000.00	-22.9%
Books and Other Reference Materials		4200	22,023.79	215,460.14	237,483.93	3,310.00	10,700.00	14,010.00	-94.1%
Materials and Supplies		4300	3,528,485.22	1,329,606.21	4,858,091.43	3,142,162.80	2,362,859.18	5,505,021.98	13.3%
Noncapitalized Equipment		4400	738,736.42	584,936.40	1,323,672.82	796,200.00	239,829.54	1,036,029.54	-21.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,296,144.05</b>	<b>5,427,690.06</b>	<b>9,723,834.11</b>	<b>3,956,672.80</b>	<b>5,147,388.72</b>	<b>9,104,061.52</b>	<b>-6.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	168,836.71	223,721.47	392,558.18	173,500.00	95,720.00	269,220.00	-31.4%
Dues and Memberships		5300	73,489.85	981.00	74,470.85	81,905.00	1,000.00	82,905.00	11.3%
Insurance		5400 - 5450	1,035,478.06	0.00	1,035,478.06	1,984,873.00	0.00	1,984,873.00	91.7%
Operations and Housekeeping Services		5500	4,266,707.72	0.00	4,266,707.72	5,433,304.55	0.00	5,433,304.55	27.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	502,856.56	304,473.23	807,329.79	606,450.00	232,000.00	838,450.00	3.9%
Transfers of Direct Costs		5710	(160,801.24)	160,801.24	0.00	(102,510.00)	102,510.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(435,844.79)	50,670.36	(385,174.43)	(447,589.00)	0.00	(447,589.00)	16.2%
Professional/Consulting Services and Operating Expenditures		5800	4,262,812.74	4,305,839.61	8,568,652.35	3,818,492.20	4,153,842.60	7,972,334.80	-7.0%
Communications		5900	266,612.86	8,154.09	274,766.95	540,810.00	7,700.00	548,510.00	99.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,980,148.47</b>	<b>5,054,641.00</b>	<b>15,034,789.47</b>	<b>12,089,235.75</b>	<b>4,592,772.60</b>	<b>16,682,008.35</b>	<b>11.0%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	52,928.43	44,329.80	97,258.23	0.00	100,000.00	100,000.00	2.8%
Buildings and Improvements of Buildings		6200	1,350,174.31	223,678.62	1,573,852.93	624,504.00	0.00	624,504.00	-60.3%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,265,962.22	394,564.42	1,660,526.64	959,312.93	180,000.00	1,139,312.93	-31.4%
Equipment Replacement		6500	69,088.49	120,449.27	189,537.76	40,000.00	0.00	40,000.00	-78.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,738,153.45</b>	<b>783,022.11</b>	<b>3,521,175.56</b>	<b>1,623,816.93</b>	<b>280,000.00</b>	<b>1,903,816.93</b>	<b>-45.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	44,112.00	0.00	44,112.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,112.00	0.00	44,112.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(854,146.92)	854,146.92	0.00	(1,129,721.74)	1,129,721.74	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(221,780.06)	0.00	(221,780.06)	(325,823.00)	0.00	(325,823.00)	46.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,075,926.98)	854,146.92	(221,780.06)	(1,455,544.74)	1,129,721.74	(325,823.00)	46.9%
TOTAL, EXPENDITURES			118,151,312.33	84,453,675.45	202,604,987.78	117,381,743.09	85,979,293.53	203,361,036.62	0.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	178,835.74	0.00	178,835.74	360,491.20	0.00	360,491.20	101.6%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			178,835.74	0.00	178,835.74	360,491.20	0.00	360,491.20	101.6%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	38,839.20	0.00	38,839.20	35,000.00	0.00	35,000.00	-9.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			38,839.20	0.00	38,839.20	35,000.00	0.00	35,000.00	-9.9%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	(30,244,692.89)	30,244,692.89	0.00	(35,375,638.64)	35,375,638.64	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			(30,244,692.89)	30,244,692.89	0.00	(35,375,638.64)	35,375,638.64	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(30,104,696.35)	30,244,692.89	139,996.54	(35,050,147.44)	35,375,638.64	325,491.20	132.5%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	135,950,208.26	953,193.00	136,903,401.26	130,969,603.00	944,986.00	131,914,589.00	-3.6%
2) Federal Revenue		8100-8299	0.00	11,898,684.45	11,898,684.45	0.00	10,485,228.30	10,485,228.30	-11.9%
3) Other State Revenue		8300-8599	4,281,493.11	24,349,572.56	28,631,065.67	3,872,346.72	27,176,193.70	31,048,540.42	8.4%
4) Other Local Revenue		8600-8799	6,638,520.35	11,558,154.25	18,196,674.60	3,145,783.93	10,202,273.68	13,348,057.61	-26.6%
5) TOTAL, REVENUES			146,870,221.72	48,759,604.26	195,629,825.98	137,987,733.65	48,808,681.68	186,796,415.33	-4.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		66,805,890.93	51,249,701.14	118,055,592.07	68,468,160.19	51,063,074.88	119,531,235.07	1.2%
2) Instruction - Related Services	2000-2999		18,145,294.65	3,950,309.31	22,095,603.96	16,390,673.31	4,852,324.30	21,242,997.61	-3.9%
3) Pupil Services	3000-3999		9,777,797.69	13,720,107.46	23,497,905.15	9,172,541.45	15,880,837.96	25,053,379.41	6.6%
4) Ancillary Services	4000-4999		182,792.86	7,526.41	190,319.27	224,170.51	7,306.00	231,476.51	21.6%
5) Community Services	5000-5999		97,087.56	8,686,356.91	8,783,444.47	20,000.00	6,216,028.65	6,236,028.65	-29.0%
6) Enterprise	6000-6999		383.52	0.00	383.52	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		10,351,826.59	923,455.05	11,275,281.64	11,716,605.87	1,129,721.74	12,846,327.61	13.9%
8) Plant Services	8000-8999		12,746,126.53	5,916,219.17	18,662,345.70	11,389,591.76	6,830,000.00	18,219,591.76	-2.4%
9) Other Outgo	9000-9999	Except 7600-7699	44,112.00	0.00	44,112.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			118,151,312.33	84,453,675.45	202,604,987.78	117,381,743.09	85,979,293.53	203,361,036.62	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			28,718,909.39	(35,694,071.19)	(6,975,161.80)	20,605,990.56	(37,170,611.85)	(16,564,621.29)	137.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	178,835.74	0.00	178,835.74	360,491.20	0.00	360,491.20	101.6%
b) Transfers Out		7600-7629	38,839.20	0.00	38,839.20	35,000.00	0.00	35,000.00	-9.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,244,692.89)	30,244,692.89	0.00	(35,375,638.64)	35,375,638.64	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,104,696.35)	30,244,692.89	139,996.54	(35,050,147.44)	35,375,638.64	325,491.20	132.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(1,385,786.96)	(5,449,378.30)	(6,835,165.26)	(14,444,156.88)	(1,794,973.21)	(16,239,130.09)	137.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,934,467.16	17,335,961.93	66,270,429.09	47,548,680.20	11,886,583.63	59,435,263.83	-10.3%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,934,467.16	17,335,961.93	66,270,429.09	47,548,680.20	11,886,583.63	59,435,263.83	-10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,934,467.16	17,335,961.93	66,270,429.09	47,548,680.20	11,886,583.63	59,435,263.83	-10.3%
2) Ending Balance, June 30 (E + F1e)			47,548,680.20	11,886,583.63	59,435,263.83	33,104,523.32	10,091,610.42	43,196,133.74	-27.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores		9712	147,754.67	0.00	147,754.67	211,343.00	0.00	211,343.00	43.0%
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	11,886,583.63	11,886,583.63	0.00	10,091,610.42	10,091,610.42	-15.1%
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	41,277,960.72	0.00	41,277,960.72	26,747,649.22	0.00	26,747,649.22	-35.2%
Declining Enrollment	0000	9760	37,225,084.18		37,225,084.18			0.00	
Board Required Additional 2%	0000	9760	4,052,876.54		4,052,876.54			0.00	
Declining Enrollment	0000	9760			0.00	22,679,728.48		22,679,728.48	
Board Required Additional 2%	0000	9760			0.00	4,067,920.74		4,067,920.74	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,079,314.81	0.00	6,079,314.81	6,101,881.10	0.00	6,101,881.10	0.4%
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	296,467.71	199,350.63
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	0.00	24,003.00
6266	Educator Effectiveness, FY 2021-22	1,041,634.86	552,634.86
6300	Lottery: Instructional Materials	1,441,365.35	1,420,823.45
6546	Mental Health-Related Services	38,915.56	283,248.51
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,527,227.84	818,225.74
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,294,663.11	1,987,648.11
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	561,867.92	561,867.92
7034	Child Nutrition: Commercial Dishwasher Grant	101,673.00	101,673.00
7085	Learning Communities for School Success Program	597,111.33	10,232.02
7399	LCFF Equity Multiplier	181,049.00	0.00
7810	Other Restricted State	1,475,325.37	1,475,056.60
9010	Other Restricted Local	2,329,282.58	2,656,846.58
Total, Restricted Balance		11,886,583.63	10,091,610.42



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	188,902.43	5,306.00	-199.6%
5) TOTAL, REVENUES			188,902.43	5,306.00	-199.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	100.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	22.41	0.00	-400.0%
4) Books and Supplies		4000-4999	94,010.12	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	79,481.56	0.00	-300.0%
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			173,614.09	0.00	-900.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,288.34	5,306.00	-65.3%
<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>			15,288.34	5,306.00	-65.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,094.73	146,083.07	11.4%
b) Audit Adjustments		9793	(300.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			130,794.73	146,083.07	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,794.73	146,083.07	11.7%
2) Ending Balance, June 30 (E + F1e)			146,083.07	151,389.07	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	146,083.07	151,389.07	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	139,868.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,108.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,436.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	300.00		
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			152,496.71		
<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	745.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,667.92		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			6,413.64		
<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)			146,083.07		
<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	5,286.94	5,306.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,806.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	181,809.49	0.00	-100.0%
TOTAL, REVENUES			188,902.43	5,306.00	-199.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	100.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			100.00	0.00	-100.0%
<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	19.10	0.00	-100.0%

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	1.45	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.05	0.00	-100.0%
Workers' Compensation		3601-3602	1.81	0.00	-100.0%
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			22.41	0.00	-400.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	94,010.12	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			94,010.12	0.00	-100.0%
<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	586.45	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	481.92	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	78,413.19	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,481.56	0.00	-300.0%
<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			173,614.09	0.00	-900.0%
<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	188,902.43	5,306.00	-199.6%
5) TOTAL, REVENUES			188,902.43	5,306.00	-199.6%
<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		173,614.09	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			173,614.09	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,288.34	5,306.00	-65.3%
<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>			15,288.34	5,306.00	-65.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,094.73	146,083.07	11.4%
b) Audit Adjustments		9793	(300.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			130,794.73	146,083.07	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,794.73	146,083.07	11.7%
2) Ending Balance, June 30 (E + F1e)			146,083.07	151,389.07	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	146,083.07	151,389.07	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	146,083.07	151,389.07
Total, Restricted Balance		146,083.07	151,389.07

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	1,266,034.09	1,427,298.40	12.7%
4) Other Local Revenue		8600-8799	68,315.81	58,163.00	-14.9%
5) TOTAL, REVENUES			1,334,349.90	1,485,461.40	11.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	540,801.38	526,091.64	-2.7%
2) Classified Salaries		2000-2999	276,188.27	327,520.07	18.6%
3) Employee Benefits		3000-3999	382,213.47	426,511.69	11.6%
4) Books and Supplies		4000-4999	41,335.81	62,500.00	51.2%
5) Services and Other Operating Expenditures		5000-5999	9,328.07	11,400.00	22.2%
6) Capital Outlay		6000-6999	25,043.57	35,455.96	41.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,296.94	58,275.00	602.4%
9) TOTAL, EXPENDITURES			1,283,207.51	1,447,754.36	12.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			51,142.39	37,707.04	-26.3%
<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>			51,142.39	37,707.04	-26.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,704.88	181,847.27	39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,704.88	181,847.27	39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,704.88	181,847.27	39.1%
2) Ending Balance, June 30 (E + F1e)			181,847.27	219,554.31	20.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	208,037.27	245,744.31	18.1%
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	(26,190.00)	(26,190.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,737,331.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,190.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	23,675.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,905.00		
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			1,739,721.27		
<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	27,495.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,416.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,521,961.86		
6) TOTAL, LIABILITIES			1,557,874.00		
<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)			181,847.27		
<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	1,062,120.00	1,062,000.00	0.0%
All Other State Revenue	All Other	8590	203,914.09	365,298.40	79.1%
TOTAL, OTHER STATE REVENUE			1,266,034.09	1,427,298.40	12.7%
<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	62,633.81	58,163.00	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,682.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			68,315.81	58,163.00	-14.9%
TOTAL, REVENUES			1,334,349.90	1,485,461.40	11.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	346,265.07	326,428.64	-5.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	194,536.31	199,663.00	2.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			540,801.38	526,091.64	-2.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	218,592.68	273,107.44	24.9%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	358.89	672.63	87.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	57,236.70	53,740.00	-6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>276,188.27</b>	<b>327,520.07</b>	<b>18.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	95,689.19	92,022.32	-3.8%
PERS		3201-3202	66,396.24	87,063.28	31.1%
OASDI/Medicare/Alternative		3301-3302	31,186.67	34,554.91	10.8%
Health and Welfare Benefits		3401-3402	158,213.91	173,985.00	10.0%
Unemployment Insurance		3501-3502	415.01	420.07	1.2%
Workers' Compensation		3601-3602	15,097.30	13,843.11	-8.3%
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	15,215.15	24,623.00	61.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>382,213.47</b>	<b>426,511.69</b>	<b>11.6%</b>
<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	37,578.42	52,500.00	39.7%
Noncapitalized Equipment		4400	3,757.39	10,000.00	166.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>41,335.81</b>	<b>62,500.00</b>	<b>51.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,477.97	5,000.00	238.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,287.89	5,000.00	118.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	207.52	1,000.00	381.9%
Professional/Consulting Services and Operating Expenditures		5800	5,354.69	200.00	-96.3%
Communications		5900	0.00	200.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,328.07</b>	<b>11,400.00</b>	<b>22.2%</b>
<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	17,173.42	20,455.96	19.1%
Equipment		6400	7,870.15	15,000.00	90.6%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>25,043.57</b>	<b>35,455.96</b>	<b>41.6%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	8,296.94	58,275.00	602.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>8,296.94</b>	<b>58,275.00</b>	<b>602.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,283,207.51</b>	<b>1,447,754.36</b>	<b>12.8%</b>
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	1,266,034.09	1,427,298.40	12.7%
4) Other Local Revenue		8600-8799	68,315.81	58,163.00	-14.9%
5) TOTAL, REVENUES			1,334,349.90	1,485,461.40	11.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		904,352.68	1,034,297.69	14.4%
2) Instruction - Related Services	2000-2999		352,862.74	334,053.08	-5.3%
3) Pupil Services	3000-3999		521.73	672.63	28.9%
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		8,296.94	58,275.00	602.4%
8) Plant Services	8000-8999		17,173.42	20,455.96	19.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,283,207.51	1,447,754.36	12.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			51,142.39	37,707.04	-26.3%
<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>			51,142.39	37,707.04	-26.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,704.88	181,847.27	39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,704.88	181,847.27	39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,704.88	181,847.27	39.1%
2) Ending Balance, June 30 (E + F1e)			181,847.27	219,554.31	20.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	208,037.27	245,744.31	18.1%
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	(26,190.00)	(26,190.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	27,826.58	7,370.62
6130	Early Education: Center-Based Reserve Account	180,210.69	238,373.69
Total, Restricted Balance		208,037.27	245,744.31

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,856,418.27	5,588,545.28	-18.5%
3) Other State Revenue		8300-8599	4,706,785.97	4,377,849.56	-7.0%
4) Other Local Revenue		8600-8799	565,681.54	343,513.00	-39.3%
5) TOTAL, REVENUES			12,128,885.78	10,309,907.84	-15.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,025,114.86	3,080,391.42	1.8%
3) Employee Benefits		3000-3999	1,648,575.52	1,713,637.23	3.9%
4) Books and Supplies		4000-4999	3,502,095.37	3,470,215.00	-0.9%
5) Services and Other Operating Expenditures		5000-5999	42,675.37	85,900.00	101.3%
6) Capital Outlay		6000-6999	281,958.01	350,000.00	24.1%
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	213,483.12	267,548.00	25.3%
9) TOTAL, EXPENDITURES			8,713,902.25	8,967,691.65	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,414,983.53	1,342,216.19	-60.7%
<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>			3,414,983.53	1,342,216.19	-60.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,413,838.81	7,828,822.34	77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,413,838.81	7,828,822.34	77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,413,838.81	7,828,822.34	77.4%
2) Ending Balance, June 30 (E + F1e)			7,828,822.34	9,171,038.53	17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	116,509.99	116,509.99	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,783,383.35	9,125,599.54	17.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(71,071.00)	(71,071.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,714,612.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(71,071.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3,575,589.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	112,033.09		
6) Stores		9320	116,509.99		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,447,674.15		
<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	240,065.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	314,435.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	64,350.91		
6) TOTAL, LIABILITIES			618,851.81		
<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)			7,828,822.34		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	6,490,957.16	5,588,545.28	-13.9%
Donated Food Commodities		8221	350,053.49	0.00	-100.0%
All Other Federal Revenue		8290	15,407.62	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,856,418.27	5,588,545.28	-18.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,706,785.97	4,377,849.56	-7.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,706,785.97	4,377,849.56	-7.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	402,638.06	205,000.00	-49.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	147,456.48	138,513.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,587.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			565,681.54	343,513.00	-39.3%
TOTAL, REVENUES			12,128,885.78	10,309,907.84	-15.0%
<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	2,732,430.98	2,825,856.42	3.4%
Classified Supervisors' and Administrators' Salaries		2300	256,741.83	217,976.00	-15.1%
Clerical, Technical and Office Salaries		2400	35,942.05	36,559.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,025,114.86	3,080,391.42	1.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	700,010.31	706,813.88	1.0%
OASDI/Medicare/Alternative		3301-3302	234,356.51	231,860.47	-1.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	531,637.46	579,183.00	8.9%
Unemployment Insurance		3501-3502	1,573.82	1,516.41	-3.6%
Workers' Compensation		3601-3602	57,007.39	50,013.47	-12.3%
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	123,990.03	144,250.00	16.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,648,575.52</b>	<b>1,713,637.23</b>	<b>3.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	229,482.50	240,000.00	4.6%
Noncapitalized Equipment		4400	33,496.55	30,000.00	-10.4%
Food		4700	3,239,116.32	3,200,215.00	-1.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,502,095.37</b>	<b>3,470,215.00</b>	<b>-0.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,155.02	3,000.00	159.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,907.97	50,000.00	235.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(53,480.53)	(33,600.00)	-37.2%
Professional/Consulting Services and Operating Expenditures		5800	80,092.91	66,500.00	-17.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>42,675.37</b>	<b>85,900.00</b>	<b>101.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	39,390.00	50,000.00	26.9%
Equipment		6400	38,948.84	250,000.00	541.9%
Equipment Replacement		6500	203,619.17	50,000.00	-75.4%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>281,958.01</b>	<b>350,000.00</b>	<b>24.1%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	213,483.12	267,548.00	25.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>213,483.12</b>	<b>267,548.00</b>	<b>25.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,713,902.25</b>	<b>8,967,691.65</b>	<b>2.9%</b>
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	6,856,418.27	5,588,545.28	-18.5%
3) Other State Revenue		8300-8599	4,706,785.97	4,377,849.56	-7.0%
4) Other Local Revenue		8600-8799	565,681.54	343,513.00	-39.3%
5) TOTAL, REVENUES			12,128,885.78	10,309,907.84	-15.0%
<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		8,461,029.13	8,650,143.65	2.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		213,483.12	267,548.00	25.3%
8) Plant Services	8000-8999		39,390.00	50,000.00	26.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,713,902.25	8,967,691.65	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,414,983.53	1,342,216.19	-60.7%
<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>			3,414,983.53	1,342,216.19	-60.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,413,838.81	7,828,822.34	77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,413,838.81	7,828,822.34	77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,413,838.81	7,828,822.34	77.4%
2) Ending Balance, June 30 (E + F1e)			7,828,822.34	9,171,038.53	17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	116,509.99	116,509.99	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,783,383.35	9,125,599.54	17.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(71,071.00)	(71,071.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,608,026.69	8,947,268.47
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	175,356.66	178,331.07
Total, Restricted Balance		7,783,383.35	9,125,599.54

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	116,678.37	85,000.00	-27.2%
5) TOTAL, REVENUES			116,678.37	85,000.00	-27.2%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			116,678.37	85,000.00	-27.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,839.20	35,000.00	-9.9%
b) Transfers Out		7600-7629	178,835.74	360,491.20	101.6%
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			(139,996.54)	(325,491.20)	132.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,318.17)	(240,491.20)	931.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,237,630.73	2,214,312.56	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,237,630.73	2,214,312.56	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,237,630.73	2,214,312.56	-1.0%
2) Ending Balance, June 30 (E + F1e)			2,214,312.56	1,973,821.36	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	2,214,312.56	1,973,821.36	-10.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,307,745.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,788.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	28,658.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,301,615.90		
<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	87,303.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			87,303.34		
<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)			2,214,312.56		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	88,476.37	85,000.00	-3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	28,202.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			116,678.37	85,000.00	-27.2%
TOTAL, REVENUES			116,678.37	85,000.00	-27.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	38,839.20	35,000.00	-9.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			38,839.20	35,000.00	-9.9%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	178,835.74	360,491.20	101.6%
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			178,835.74	360,491.20	101.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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 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)			(139,996.54)	(325,491.20)	132.5%

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	116,678.37	85,000.00	-27.2%
5) TOTAL, REVENUES			116,678.37	85,000.00	-27.2%
<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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			116,678.37	85,000.00	-27.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,839.20	35,000.00	-9.9%
b) Transfers Out		7600-7629	178,835.74	360,491.20	101.6%
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			(139,996.54)	(325,491.20)	132.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,318.17)	(240,491.20)	931.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,237,630.73	2,214,312.56	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,237,630.73	2,214,312.56	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,237,630.73	2,214,312.56	-1.0%
2) Ending Balance, June 30 (E + F1e)			2,214,312.56	1,973,821.36	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	2,214,312.56	1,973,821.36	-10.9%
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) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,235,651.04	2,193,000.00	-1.9%
5) TOTAL, REVENUES			2,235,651.04	2,193,000.00	-1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	194,359.51	199,970.00	2.9%
3) Employee Benefits		3000-3999	76,493.08	80,451.00	5.2%
4) Books and Supplies		4000-4999	30,580.26	547,409.00	1,690.1%
5) Services and Other Operating Expenditures		5000-5999	181,677.77	170,000.00	-6.4%
6) Capital Outlay		6000-6999	31,029,275.65	48,162,090.00	55.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,512,386.27	49,159,920.00	56.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,276,735.23)	(46,966,920.00)	60.4%
<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	50,000,000.00	38,000,000.00	-24.0%
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			50,000,000.00	38,000,000.00	-24.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,723,264.77	(8,966,920.00)	-143.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,934,370.94	46,657,635.71	79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,934,370.94	46,657,635.71	79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,934,370.94	46,657,635.71	79.9%
2) Ending Balance, June 30 (E + F1e)			46,657,635.71	37,690,715.71	-19.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,455,993.71	38,489,073.71	-18.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(798,358.00)	(798,358.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	52,960,467.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(798,358.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	737,888.57		
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			52,899,997.96		
<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	6,242,362.25		
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			6,242,362.25		
<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)			46,657,635.71		
<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	2,282,194.04	2,193,000.00	-3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(46,543.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,235,651.04	2,193,000.00	-1.9%
TOTAL, REVENUES			2,235,651.04	2,193,000.00	-1.9%
<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	111,085.82	112,942.00	1.7%
Clerical, Technical and Office Salaries		2400	83,273.69	87,028.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>194,359.51</b>	<b>199,970.00</b>	<b>2.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	21,094.82	0.00	-100.0%
PERS		3201-3202	22,110.84	45,113.00	104.0%
OASDI/Medicare/Alternative		3301-3302	7,409.09	8,486.00	14.5%
Health and Welfare Benefits		3401-3402	19,818.86	20,923.00	5.6%
Unemployment Insurance		3501-3502	98.59	101.00	2.4%
Workers' Compensation		3601-3602	3,569.08	3,341.00	-6.4%
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	2,391.80	2,487.00	4.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>76,493.08</b>	<b>80,451.00</b>	<b>5.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,097.77	546,805.00	25,966.0%
Noncapitalized Equipment		4400	28,482.49	604.00	-97.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>30,580.26</b>	<b>547,409.00</b>	<b>1,690.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,184.70	10,000.00	357.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	179,493.07	160,000.00	-10.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>181,677.77</b>	<b>170,000.00</b>	<b>-6.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	128,818.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	30,900,457.15	48,162,090.00	55.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>31,029,275.65</b>	<b>48,162,090.00</b>	<b>55.2%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>31,512,386.27</b>	<b>49,159,920.00</b>	<b>56.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	50,000,000.00	38,000,000.00	-24.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
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			50,000,000.00	38,000,000.00	-24.0%
<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)			50,000,000.00	38,000,000.00	-24.0%

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	2,235,651.04	2,193,000.00	-1.9%
5) TOTAL, REVENUES			2,235,651.04	2,193,000.00	-1.9%
<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		31,354,655.70	48,999,920.00	56.3%
9) Other Outgo	9000-9999	Except 7600-7699	157,730.57	160,000.00	1.4%
10) TOTAL, EXPENDITURES			31,512,386.27	49,159,920.00	56.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(29,276,735.23)	(46,966,920.00)	60.4%
<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	50,000,000.00	38,000,000.00	-24.0%
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			50,000,000.00	38,000,000.00	-24.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,723,264.77	(8,966,920.00)	-143.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,934,370.94	46,657,635.71	79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,934,370.94	46,657,635.71	79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,934,370.94	46,657,635.71	79.9%
2) Ending Balance, June 30 (E + F1e)			46,657,635.71	37,690,715.71	-19.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,455,993.71	38,489,073.71	-18.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(798,358.00)	(798,358.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	47,455,993.71	38,489,073.71
Total, Restricted Balance		47,455,993.71	38,489,073.71

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	947,362.82	1,030,000.00	8.7%
5) TOTAL, REVENUES			947,362.82	1,030,000.00	8.7%
<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	23,088.46	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			23,088.46	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			924,274.36	1,030,000.00	11.4%
<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>			924,274.36	1,030,000.00	11.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,396,492.82	4,320,767.18	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,396,492.82	4,320,767.18	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,396,492.82	4,320,767.18	27.2%
2) Ending Balance, June 30 (E + F1e)			4,320,767.18	5,350,767.18	23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	268,840.11	268,840.11	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	4,345,734.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(65,510.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	63,631.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,343,855.64		
<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	23,088.46		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			23,088.46		
<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)			4,320,767.18		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	149,970.46	130,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	27,777.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	769,615.36	900,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				947,362.82	1,030,000.00
TOTAL, REVENUES				947,362.82	1,030,000.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
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%
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	23,088.46	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,088.46	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
TOTAL, EXPENDITURES			23,088.46	0.00	-100.0%
<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>					
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
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	947,362.82	1,030,000.00	8.7%
5) TOTAL, REVENUES			947,362.82	1,030,000.00	8.7%
<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		23,088.46	0.00	-100.0%
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			23,088.46	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			924,274.36	1,030,000.00	11.4%
<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>			924,274.36	1,030,000.00	11.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,396,492.82	4,320,767.18	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,396,492.82	4,320,767.18	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,396,492.82	4,320,767.18	27.2%
2) Ending Balance, June 30 (E + F1e)			4,320,767.18	5,350,767.18	23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,051,927.07	5,081,927.07	25.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	268,840.11	268,840.11	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	4,051,927.07	5,081,927.07
Total, Restricted Balance		4,051,927.07	5,081,927.07

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	291,143.16	248,018.00	-14.8%
5) TOTAL, REVENUES			291,143.16	248,018.00	-14.8%
<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	11,450.00	0.00	-100.0%
6) Capital Outlay		6000-6999	314,152.68	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			325,602.68	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(34,459.52)	248,018.00	-819.7%
<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>			(34,459.52)	248,018.00	-819.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,048,215.92	2,013,756.40	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,048,215.92	2,013,756.40	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,048,215.92	2,013,756.40	-1.7%
2) Ending Balance, June 30 (E + F1e)			2,013,756.40	2,261,774.40	12.3%
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	2,044,210.40	2,292,228.40	12.1%
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	(30,454.00)	(30,454.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,020,192.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(30,454.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,018.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,013,756.40		
<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)			2,013,756.40		
<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>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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%
Leases and Rentals		8650	188,519.50	174,018.00	-7.7%
Interest		8660	74,516.66	74,000.00	-0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	28,107.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			291,143.16	248,018.00	-14.8%
TOTAL, REVENUES			291,143.16	248,018.00	-14.8%
<b>CLASSIFIED SALARIES</b>					
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%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<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	11,450.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,450.00	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	179,960.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	134,192.68	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			314,152.68	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			325,602.68	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	291,143.16	248,018.00	-14.8%
5) TOTAL, REVENUES			291,143.16	248,018.00	-14.8%
<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		325,602.68	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			325,602.68	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(34,459.52)	248,018.00	-819.7%
<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>			(34,459.52)	248,018.00	-819.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,048,215.92	2,013,756.40	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,048,215.92	2,013,756.40	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,048,215.92	2,013,756.40	-1.7%
2) Ending Balance, June 30 (E + F1e)			2,013,756.40	2,261,774.40	12.3%
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	2,044,210.40	2,292,228.40	12.1%
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	(30,454.00)	(30,454.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	2,044,210.40	2,292,228.40
Total, Restricted Balance		2,044,210.40	2,292,228.40



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	64,569.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,665,117.00	8,370,910.00	-13.4%
5) TOTAL, REVENUES			9,729,686.00	8,370,910.00	-14.0%
<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	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	10,898,390.00	12,709,425.00	16.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,898,390.00	12,709,425.00	16.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,168,704.00)	(4,338,515.00)	271.2%
<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	1,232,409.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,232,409.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			63,705.00	(4,338,515.00)	-6,910.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,414,532.00	11,478,237.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,414,532.00	11,478,237.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,414,532.00	11,478,237.00	0.6%
2) Ending Balance, June 30 (E + F1e)			11,478,237.00	7,139,722.00	-37.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,478,237.00	7,139,722.00	-37.8%
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	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,653,915.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(175,678.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,478,237.00		
<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)			11,478,237.00		
<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	64,569.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			64,569.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,756,690.00	8,256,263.00	-5.7%
Unsecured Roll		8612	111,801.00	114,647.00	2.5%
Prior Years' Taxes		8613	222,612.00	0.00	-100.0%
Supplemental Taxes		8614	101,124.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(4,746.00)	0.00	-100.0%
Interest		8660	276,458.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	200,420.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	758.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,665,117.00	8,370,910.00	-13.4%
TOTAL, REVENUES			9,729,686.00	8,370,910.00	-14.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,621,469.00	5,302,876.00	-5.7%
Bond Interest and Other Service Charges		7434	5,276,921.00	7,406,549.00	40.4%
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)			10,898,390.00	12,709,425.00	16.6%
TOTAL, EXPENDITURES			10,898,390.00	12,709,425.00	16.6%
<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	1,232,409.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,232,409.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,232,409.00	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	64,569.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,665,117.00	8,370,910.00	-13.4%
5) TOTAL, REVENUES			9,729,686.00	8,370,910.00	-14.0%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,898,390.00	12,709,425.00	16.6%
10) TOTAL, EXPENDITURES			10,898,390.00	12,709,425.00	16.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,168,704.00)	(4,338,515.00)	271.2%
<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	1,232,409.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,232,409.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			63,705.00	(4,338,515.00)	-6,910.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,414,532.00	11,478,237.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,414,532.00	11,478,237.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,414,532.00	11,478,237.00	0.6%
2) Ending Balance, June 30 (E + F1e)			11,478,237.00	7,139,722.00	-37.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,478,237.00	7,139,722.00	-37.8%
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	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	11,478,237.00	7,139,722.00
Total, Restricted Balance		11,478,237.00	7,139,722.00

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	4,285,435.78	4,425,129.01	3.3%
5) TOTAL, REVENUES			4,285,435.78	4,425,129.01	3.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	31,231.16	5,770.27	-81.5%
2) Classified Salaries		2000-2999	1,272,092.82	2,736,431.04	115.1%
3) Employee Benefits		3000-3999	366,767.28	476,435.88	29.9%
4) Books and Supplies		4000-4999	229,859.67	392,000.00	70.5%
5) Services and Other Operating Expenses		5000-5999	545,502.82	1,650,189.00	202.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,445,453.75	5,260,826.19	115.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,839,982.03	(835,697.18)	-145.4%
<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 NET POSITION (C + D4)</b>			1,839,982.03	(835,697.18)	-145.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,008,427.99	5,848,410.02	45.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,008,427.99	5,848,410.02	45.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,008,427.99	5,848,410.02	45.9%
2) Ending Net Position, June 30 (E + F1e)			5,848,410.02	5,012,712.84	-14.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,927,600.88	5,101,181.83	-13.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(79,190.86)	(88,468.99)	11.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,393,318.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(96,377.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	243,011.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,722.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			6,547,676.26		
<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	279,352.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	419,913.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			699,266.24		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			5,848,410.02		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	212,450.35	178,633.03	-15.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,917.00	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	4,064,989.38	4,241,603.18	4.3%
Other Local Revenue					
All Other Local Revenue		8699	4,079.05	4,892.80	19.9%
TOTAL, OTHER LOCAL REVENUE			4,285,435.78	4,425,129.01	3.3%
TOTAL, REVENUES			4,285,435.78	4,425,129.01	3.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	30,066.46	5,770.27	-80.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,164.70	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			31,231.16	5,770.27	-81.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	134,317.39	406,071.03	202.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	3,295.01	4,056.78	23.1%
Classified Supervisors' and Administrators' Salaries		2300	251,388.35	257,385.00	2.4%
Clerical, Technical and Office Salaries		2400	163,460.99	242,921.12	48.6%
Other Classified Salaries		2900	719,631.08	1,825,997.11	153.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,272,092.82</b>	<b>2,736,431.04</b>	<b>115.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	9,213.81	4,161.00	-54.8%
PERS		3201-3202	160,399.38	249,190.34	55.4%
OASDI/Medicare/Alternative		3301-3302	95,966.34	91,623.61	-4.5%
Health and Welfare Benefits		3401-3402	71,905.35	78,449.00	9.1%
Unemployment Insurance		3501-3502	652.93	1,225.59	87.7%
Workers' Compensation		3601-3602	23,320.93	40,425.81	73.3%
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	5,308.54	11,360.53	114.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>366,767.28</b>	<b>476,435.88</b>	<b>29.9%</b>
<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	132,002.60	230,000.00	74.2%
Noncapitalized Equipment		4400	97,857.07	162,000.00	65.5%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>229,859.67</b>	<b>392,000.00</b>	<b>70.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	354.85	15,000.00	4,127.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,308.29	5,500.00	66.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	414,877.06	480,189.00	15.7%
Professional/Consulting Services and					
Operating Expenditures		5800	123,171.73	1,145,500.00	830.0%
Communications		5900	3,790.89	4,000.00	5.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>545,502.82</b>	<b>1,650,189.00</b>	<b>202.5%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,445,453.75</b>	<b>5,260,826.19</b>	<b>115.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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
(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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,285,435.78	4,425,129.01	3.3%
5) TOTAL, REVENUES			4,285,435.78	4,425,129.01	3.3%
<b>B. EXPENSES (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		2,445,453.75	5,260,826.19	115.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,445,453.75	5,260,826.19	115.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,839,982.03	(835,697.18)	-145.4%
<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 NET POSITION (C + D4)</b>			1,839,982.03	(835,697.18)	-145.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,008,427.99	5,848,410.02	45.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,008,427.99	5,848,410.02	45.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,008,427.99	5,848,410.02	45.9%
2) Ending Net Position, June 30 (E + F1e)			5,848,410.02	5,012,712.84	-14.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,927,600.88	5,101,181.83	-13.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(79,190.86)	(88,468.99)	11.7%

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	9,923.45	9,908.11	10,492.70	9,917.07	9,917.07	10,064.73
<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>	9,923.45	9,908.11	10,492.70	9,917.07	9,917.07	10,064.73
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	3.40	3.40	3.40	3.40	3.40	3.40
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	3.40	3.40	3.40	3.40	3.40	3.40
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,926.85	9,911.51	10,496.10	9,920.47	9,920.47	10,068.13
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	16,068,467.00		16,068,467.00			16,068,467.00
Work in Progress	11,100,627.00		11,100,627.00	31,051,038.00		42,151,665.00
Total capital assets not being depreciated	27,169,094.00	0.00	27,169,094.00	31,051,038.00	0.00	58,220,132.00
Capital assets being depreciated:						
Land Improvements	9,559,313.56		9,559,313.56	97,258.00		9,656,571.56
Buildings	112,138,812.00		112,138,812.00	1,495,079.00		113,633,891.00
Equipment	19,365,740.00		19,365,740.00	2,564,941.00	133,477.60	21,797,203.40
Total capital assets being depreciated	141,063,865.56	0.00	141,063,865.56	4,157,278.00	133,477.60	145,087,665.96
Accumulated Depreciation for:						
Land Improvements	(5,155,372.00)		(5,155,372.00)	(368,978.00)		(5,524,350.00)
Buildings	(77,127,888.00)		(77,127,888.00)	(368,060.00)		(77,495,948.00)
Equipment	(13,600,531.00)		(13,600,531.00)	(658,442.00)		(14,258,973.00)
Total accumulated depreciation	(95,883,791.00)	0.00	(95,883,791.00)	(1,395,480.00)	0.00	(97,279,271.00)
Total capital assets being depreciated, net excluding lease and subscription assets	45,180,074.56	0.00	45,180,074.56	2,761,798.00	133,477.60	47,808,394.96
Lease Assets	231,906.00		231,906.00		20,292.00	211,614.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	231,906.00	0.00	231,906.00	0.00	20,292.00	211,614.00
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	72,581,074.56	0.00	72,581,074.56	33,812,836.00	153,769.60	106,240,140.96
<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

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

Dist:

FEDERAL PROGRAM NAME:	ESEA: Title I, Part A, Basic Grants Low Income and Neglected	ESSA CSI	ELO GRANT - ESSER II	ESSER III ASES SUMMER	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly PL 94-142)	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School	Special Ed: IDEA Preschool Grants, Part B, Sec 619	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	American Rescue - Early Education	Special Ed: IDEA Early Intervention Grants	ESEA: Title II, Part A, Teacher Quality	ESEA: Title IV, Part A, Student Support and Academic Enrichment
Local Description:													
Federal Catalog Number:													
Fund Code:	100	100	100	100	100	100	100	100	100	100	100	100	100
Resource Code:	3010	3182	3214	3225	3310	3311	3315	3327	3345	3384	3385	4035	4127
Sub Resource Code:	000	000	000	000	000	000	000	000	000	000	000	000	000
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8290-000	8290-000	8290-000	8290-000	8181-000	8181-000	8182-000	8182-000	8182-000	8182-000	8285-000	8290-000	8290-000
Deferred PY Revenue Object (row 5):	8290-999	8290-999	8290-999	8290-999		8181-999	8182-999	8182-999	8182-999	8182-999	8285-999	8290-999	8290-999
PY Adjustment Revenue Object (row 1):	8290-099	8290-099	8290-099	8290-099		8181-999	8182-099	8182-099	8182-099	8182-099	8590-999	8290-099	8290-099
PY Carryover Revenue Object (row 1):													
Contributed Matching Funds (row 7):													
Is Carryover Allowed	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<b>AWARD - BUDGET</b>													
1. Prior Year Carryover	765,896.27	140,963.30	2,021,392.00	0.00	31,505.23	12,343.46	0.00	0.00	0.00	0.00	0.00	8,369.05	5,837.75
2. a. Current Year Award	2,553,328.00	0.00	98,319.00	596,550.00	2,726,022.00	0.00	140,975.00	129,574.00	1,050.00	10,847.12	25,918.00	378,918.00	202,501.00
b. Transferability (NCLB)													
c. Other Adjustments		37,637.70				40,416.04							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,553,328.00	37,637.70	98,319.00	596,550.00	2,726,022.00	40,416.04	140,975.00	129,574.00	1,050.00	10,847.12	25,918.00	378,918.00	202,501.00
3. Required Matching Funds/Other													
4. Total Available Award (sum lines 1, 2d, & 3)	3,319,224.27	178,601.00	2,119,711.00	596,550.00	2,757,527.23	52,759.50	140,975.00	129,574.00	1,050.00	10,847.12	25,918.00	387,287.05	208,338.75
<b>REVENUES - ACTUALS</b>													
5. Revenue Deferred from Prior Year	0.00	0.00	2,021,392.00	0.00	0.00	12,343.46	0.00	0.00	0.00	0.00	0.00	4,485.05	0.00
6. Cash Received in Current Year	2,202,945.27	140,963.30	98,319.00	298,275.00	31,505.23					10,847.12	(11,885.00)	348,697.00	124,538.75
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	2,202,945.27	140,963.30	2,119,711.00	298,275.00	31,505.23	12,343.46	0.00	0.00	0.00	10,847.12	(11,885.00)	353,182.05	124,538.75
<b>EXPENDITURES - ACTUALS</b>													
9. Donor-Authorized Expenditures	2,854,835.36	178,601.00	2,119,711.00	401,853.09	2,757,527.23	42,815.01	140,975.00	129,574.00	1,050.00	10,847.12	25,918.00	281,215.00	122,731.96
10. Non Donor-Authorized Expenditures													
11. Total Expenditures (lines 9 & 10)	2,854,835.36	178,601.00	2,119,711.00	401,853.09	2,757,527.23	42,815.01	140,975.00	129,574.00	1,050.00	10,847.12	25,918.00	281,215.00	122,731.96
12. Amounts Included in Line 6 above for Prior Year Adjustments													
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(651,890.09)	(37,637.70)	0.00	(103,578.09)	(2,726,022.00)	(30,471.55)	(140,975.00)	(129,574.00)	(1,050.00)	0.00	(37,803.00)	71,967.05	1,806.79
a. Deferred Revenue <sup>1</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,967.05	1,806.79
b. Accounts Payable													
c. Accounts Receivable	651,890.09	37,637.70	0.00	103,578.09	2,726,022.00	30,471.55	140,975.00	129,574.00	1,050.00	0.00	37,803.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	464,388.91	0.00	0.00	194,696.91	0.00	9,944.49	0.00	0.00	0.00	0.00	0.00	106,072.05	85,606.79
15. If Carryover is allowed, enter line 14 amount here	464,388.91	0.00	0.00	194,696.91	0.00	9,944.49	0.00	0.00	0.00	0.00	0.00	106,072.05	85,606.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,854,835.36	178,601.00	2,119,711.00	401,853.09	2,757,527.23	42,815.01	140,975.00	129,574.00	1,050.00	10,847.12	25,918.00	281,215.00	122,731.96

<sup>1</sup> The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the accounts payable line



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

Dist:

FEDERAL PROGRAM NAME:	ESEA: Title III, English Learner Student Program	Child Nutrition: NSLP Equipment Assistance Grants	NCLB: Title X, McKinney-Vento Homeless Assistance Grants	American Rescue Plan II	Other Restricted Federal	TOTAL
Local Description:						
Federal Catalog Number:						
Fund Code:	100	1300	100	100	100	
Resource Code:	4203	5314	5630	5634	5810	
Sub Resource Code:	000	000	000	000	000	
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8290-000	8290-000	8290-000	8290-000	8290-000	
Deferred PY Revenue Object (row 5):	8290-999	8290-999	8290-999	8290-999	8290-999	
PY Adjustment Revenue Object (row 1):	8290-099	8290-099	8290-099	8290-099	8290-099	
PY Carryover Revenue Object (row 1):						
Contributed Matching Funds (row 7):						
Is Carryover Allowed	Y	Y	Y	Y	Y	
<b>AWARD - BUDGET</b>						
1. Prior Year Carryover	219,321.26	15,407.62	0.00	44,835.03	0.00	3,265,870.97
2. a. Current Year Award	251,376.00	0.00	44,971.00	0.00	2,329,050.50	9,489,399.62
b. Transferability (NCLB)						0.00
c. Other Adjustments				17,345.00		95,398.74
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	251,376.00	0.00	44,971.00	17,345.00	2,329,050.50	9,584,798.36
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	470,697.26	15,407.62	44,971.00	62,180.03	2,329,050.50	12,850,669.33
<b>REVENUES - ACTUALS</b>						
5. Revenue Deferred from Prior Year	0.00	15,407.62	0.00	18,475.03	0.00	2,072,103.16
6. Cash Received in Current Year	331,726.26			26,360.00	2,064,569.45	5,666,861.38
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	331,726.26	15,407.62	0.00	44,835.03	2,064,569.45	7,738,964.54
<b>EXPENDITURES - ACTUALS</b>						
9. Donor-Authorized Expenditures	394,829.15	15,407.62	44,971.00	62,180.03	2,329,050.50	11,914,092.07
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	394,829.15	15,407.62	44,971.00	62,180.03	2,329,050.50	11,914,092.07
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(63,102.89)	0.00	(44,971.00)	(17,345.00)	(264,481.05)	
a. Deferred Revenue <sup>1</sup>	0.00	0.00	0.00	0.00	0.00	73,773.84
b. Accounts Payable						0.00
c. Accounts Receivable	63,102.89	0.00	44,971.00	17,345.00	264,481.05	4,248,901.37
14. Unused Grant Award Calculation (line 4 minus line 9)	75,868.11	0.00	0.00	0.00	0.00	936,577.26
15. If Carryover is allowed, enter line 14 amount here	75,868.11	0.00	0.00	0.00	0.00	936,577.26
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	394,829.15	15,407.62	44,971.00	62,180.03	2,329,050.50	11,914,092.07

<sup>1</sup> The deferred revenue line has a simple formula

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

Dist:

STATE PROGRAM NAME:	Child Development: Prekindergarten and Family Literacy, Program	Child Development - CA PreKinder Plan	Child Development: California State Preschool Program	Tobacco-Use Prevention Education: Grades Six Through Twelve	Other Restricted State	Other Restricted State	TOTAL
Local Description:							
Federal Catalog Number:							
Fund Code:	1200	1200	1200	100	1200	1200	
Resource Code:	6052	6053	6105	6690	7810	7810	
Sub Resource Code:	000	000	000	000	001	002	
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8590-000	8590-000	8590-000	8590-000	8590-000	8590-000	
Deferred PY Revenue Object (row 5):	8590-999	8590-999	8590-999	8590-999	8590-999	8590-999	
PY Adjustment Revenue Object (row 1):	8590-099	8590-099	8590-099	8590-099	8590-099	8590-099	
PY Carryover Revenue Object (row 1):							
Contributed Matching Funds (row 7):							
Is Carryover Allowed	Y	Y	Y	Y	Y	Y	
<b>AWARD - BUDGET</b>							
1. Prior Year Carryover	\$ -	\$ 901,205.95	\$ -	\$ -	\$ 221,866.00	\$ -	\$ 1,123,071.95
2. a. Current Year Award	2,500.00	0.00	1,062,120.00	63,275.00	0.00	600,304.00	1,728,199.00
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,500.00	0.00	1,062,120.00	63,275.00	0.00	600,304.00	1,728,199.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,500.00	901,205.95	1,062,120.00	63,275.00	221,866.00	600,304.00	2,851,270.95
<b>REVENUES - ACTUALS</b>							
5. Revenue Deferred from Prior Year	0.00	901,205.95	0.00	0.00	221,866.00	0.00	1,123,071.95
6. Cash Received in Current Year	625.00		1,062,120.00	31,637.50		600,304.00	1,694,686.50
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)	625.00	901,205.95	1,062,120.00	31,637.50	221,866.00	600,304.00	2,817,758.45
<b>EXPENDITURES - ACTUALS</b>							
9. Donor-Authorized Expenditures	2,500.00	198,511.88	1,062,120.00	63,275.00	2,902.21	0.00	1,329,309.09
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	2,500.00	198,511.88	1,062,120.00	63,275.00	2,902.21	0.00	1,329,309.09
<b>RECONCILIATION</b>							
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,875.00)	702,694.07	0.00	(31,637.50)	218,963.79	600,304.00	1,488,449.36
a. Deferred Revenue <sup>1</sup>	0.00	702,694.07	0.00	0.00	218,963.79	600,304.00	1,521,961.86
b. Accounts Payable							0.00
c. Accounts Receivable	1,875.00	0.00	0.00	31,637.50	0.00	0.00	33,512.50
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	702,694.07	0.00	0.00	218,963.79	600,304.00	1,521,961.86
15. If Carryover is allowed, enter line 14 amount here	0.00	702,694.07	0.00	0.00	218,963.79	600,304.00	1,521,961.86
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,500.00	198,511.88	1,062,120.00	63,275.00	2,902.21	0.00	1,329,309.09

<sup>1</sup> The deferred revenue line has a simple formula. Districts must verify the amount is a deferred revenue, if it is not then the amount should go in the accounts payable line

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

Dist:

	Child Development ARP	TOTAL
FEDERAL PROGRAM NAME:		
Local Description		
Federal Catalog Number:		
Fund Code	1200	
Resource Code:	5059	
Sub Resource Code:	000	
Ignore Sub-Resource For Expenses:	Y	
CY Award Revenue Object (row 2a):	8290-000	
CY Adjustments Revenue Object (row 2b):		
Contributed Matching Funds (row 8):		
<b>AWARD - Actuals</b>		
1. Prior Year Ending Balance	\$ 45,000.00	\$ 45,000.00
2. a. Current Year Award	0.00	0.00
b. Other Adjustments	0.00	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)	\$ 45,000.00	\$ 45,000.00
<b>REVENUES - Actuals</b>		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	
8. Contributed Matching Funds	0.00	
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
<b>EXPENDITURES - Actuals</b>		
10. Donor-Authorized Expenditures	17,173.42	17,173.42
11. Non Donor-Authorized Expenditures		0.00
Total Expenditures 12. (line 10 plus line 11)	17,173.42	17,173.42
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	27,826.58	27,826.58

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

Dist:

STATE PROGRAM NAME:	Lottery: Unrestricted	Education Protection Account	ELOP	Child Development: Center-Based Reserve Account	Educator Effectiveness	Lottery: Instructional Materials	CA Community Schools Planning	Special Education	Special Education	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)
Local Description										
Federal Catalog Number:										
Fund Code	100	100	100	1200	100	100	100	100	100	100
Resource Code:	1100	1400	2600	6130	6266	6300	6331	6500	6500	6510
Sub Resource Code:	000	000	000	000	000	000	000	000	000	000
Ignore Sub-Resource For Expenses:	Y	N	Y	Y	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8560-000	8012-000	8590-000	8660-000	8660-000	8560-000	8590-000	8792-000	8097-000	8311-000
CY Adjustments Revenue Object (row 2b):	8560-999	8019-000		8990-000	8990-000	8560-999	8590-999	8792-099	8097-999	
Contributed Matching Funds (row 8):	8980-000							8980-000	8980-000	8980-000
<b>AWARD - Actuals</b>										
1. Prior Year Ending Balance	\$ -	\$ -	\$ 2,233,410.28	\$ 117,576.88	\$ 1,527,390.63	\$ 287,059.55	\$ 95,215.65	\$ -	\$ -	\$ 22,984.96
2. a. Current Year Award	2,157,935.68	15,581,733.00	8,822,137.00	62,633.81	0.00	1,039,076.77	19,784.80	8,295,115.00	950,843.00	919,775.00
b. Other Adjustments	60,274.43	0.00	0.00	0.00	0.00	115,229.03	0.00	80,130.00	2,350.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,218,210.11	15,581,733.00	8,822,137.00	62,633.81	0.00	1,154,305.80	19,784.80	8,375,245.00	953,193.00	919,775.00
3. Required Matching Funds/Other								27,833,092.51		61,436.90
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 2,218,210.11	\$ 15,581,733.00	\$ 11,055,547.28	\$ 180,210.69	\$ 1,527,390.63	\$ 1,441,365.35	\$ 115,000.45	\$ 36,208,337.51	\$ 953,193.00	\$ 1,004,196.86
<b>REVENUES - Actuals</b>										
5. Cash Received in Current Year	1,877,599.83	15,581,733.00	8,822,137.00	40,833.75		829,373.43		8,292,220.00	872,202.00	919,775.00
6. Amounts Included in Line 5 for Prior Year Adjustments										
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	340,610.28	0.00	0.00	21,800.06	0.00	324,932.37	19,784.80	83,025.00	80,991.00	0.00
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable (line 7a minus line 7b)	340,610.28	0.00	0.00	21,800.06	0.00	324,932.37	19,784.80	83,025.00	80,991.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,218,210.11	15,581,733.00	8,822,137.00	62,633.81	0.00	1,154,305.80	19,784.80	8,375,245.00	953,193.00	919,775.00
<b>EXPENDITURES - Actuals</b>										
10. Donor-Authorized Expenditures	1,894,702.43	15,581,733.00	10,759,079.57	0.00	485,755.77	0.00	115,000.45	37,161,530.51		1,004,196.86
11. Non Donor-Authorized Expenditures										
Total Expenditures (line 10 plus line 11)	1,894,702.43	15,581,733.00	10,759,079.57	0.00	485,755.77	0.00	115,000.45	37,161,530.51	0.00	1,004,196.86
<b>RESTRICTED ENDING BALANCE</b>										
13. Current Year (line 4 minus line 10)	323,507.68	0.00	296,467.71	180,210.69	1,041,634.86	1,441,365.35	0.00	(953,193.00)	953,193.00	0.00

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

Dist:

STATE PROGRAM NAME:	Special Ed: Project Workability I LEA	State Mental Health Services	Early Intervention Preschool	Arts, Music, and Instruction	Arts, Music, and Instruction	Kitchen Infrastructure	Food Service/Staff Training	Kitchen Infrastructure/ Equipment	CN: COMMERCIAL DISHWASHER GRANT	Learning Communities for School Success Program
Local Description										
Federal Catalog Number:										
Fund Code	100	100	100	100	100	100	100	100	100	100
Resource Code:	6520	6546	6547	6762	6770	7028	7029	7032	7034	7085
Sub Resource Code:	000	000	000	000	000	000	000	000	000	000
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
CY Award Revenue Object (row 2a):	8590-000	8590-000	8590-000	8590-000	8590-000	8520-000	8520-000	8520-000	8520-000	8590-000
CY Adjustments Revenue Object (row 2b):		8590-999	8590-999	8590-999	8590-999					8590-999
Contributed Matching Funds (row 8):				8990-000	8990-000					
<b>AWARD - Actuals</b>										
1. Prior Year Ending Balance	\$ -	\$ -	\$ -	\$ 5,582,764.63	\$ -	\$ 1,496.67	\$ 72,648.23	\$ 762,763.00	\$ -	\$ 1,045,798.41
2. a. Current Year Award	7,311.22	794,892.00	1,024,714.00	0.00	1,770,783.00	0.00	0.00	24,044.00	101,673.00	0.00
b. Other Adjustments	0.00	(53,793.04)	(23,993.00)	133,118.25	0.00	0.00	0.00	0.00	0.00	(0.50)
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,311.22	741,098.96	1,000,721.00	133,118.25	1,770,783.00	0.00	0.00	24,044.00	101,673.00	(0.50)
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 7,311.22	\$ 741,098.96	\$ 1,000,721.00	\$ 5,715,882.88	\$ 1,770,783.00	\$ 1,496.67	\$ 72,648.23	\$ 786,807.00	\$ 101,673.00	\$ 1,045,797.91
<b>REVENUES - Actuals</b>										
5. Cash Received in Current Year	7,311.22	741,098.96	1,000,721.00	133,118.25	1,770,783.00			24,044.00	0.00	(0.50)
6. Amounts Included in Line 5 for Prior Year Adjustments										
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,673.00	0.00
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable (line 7a minus line 7b)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,673.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	7,311.22	741,098.96	1,000,721.00	133,118.25	1,770,783.00	0.00	0.00	24,044.00	101,673.00	(0.50)
<b>EXPENDITURES - Actuals</b>										
10. Donor-Authorized Expenditures	7,311.22	702,183.40	1,000,721.00	3,188,655.04	476,119.89	1,496.67	72,648.23	224,939.08	0.00	448,686.58
11. Non Donor-Authorized Expenditures										
Total Expenditures (line 10 plus line 11)	7,311.22	702,183.40	1,000,721.00	3,188,655.04	476,119.89	1,496.67	72,648.23	224,939.08	0.00	448,686.58
<b>RESTRICTED ENDING BALANCE</b>										
13. Current Year (line 4 minus line 10)	0.00	38,915.56	0.00	2,527,227.84	1,294,663.11	0.00	0.00	561,867.92	101,673.00	597,111.33

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

Dist:

STATE PROGRAM NAME:	LCFF EQUITY MULTIPLIER	Summer Assistance Program	Learning Recovery Emergency Grant	STRS On-Behalf Pension Contribution	Other Restricted State	Other Restricted State	CalSHAPE - Plumbing	TOTAL
Local Description:								
Federal Catalog Number:								
Fund Code:	100	100	100	100	100	100	100	
Resource Code:	7399	7415	7435	7690	7810	7810	7810	
Sub Resource Code:	000	000	000	000	000	710	005	
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8590-000	8590-000	8590-000	8590-000	8590-000	8590-000	8590-000	
CY Adjustments Revenue Object (row 2b):	8590-999	8590-999	8590-999	8590-999	8590-999	8590-999	8590-999	
Contributed Matching Funds (row 8):					8980-000	8980-000	8980-000	
<b>AWARD - Actuals</b>								
1. Prior Year Ending Balance	\$ -	\$ -	\$ 4,837,147.95	\$ -	\$ 117,492.61	\$ -		\$ 16,703,749.45
2. a. Current Year Award	181,049.00	793,941.12	12,677.80	6,935,528.00	152,000.00	95,080.11	1,421,270.00	51,163,997.31
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	313,315.17
c. Adj Curr Yr Award (sum lines 2a & 2b)	181,049.00	793,941.12	12,677.80	6,935,528.00	152,000.00	95,080.11	1,421,270.00	51,477,312.48
3. Required Matching Funds/Other								27,894,529.41
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 181,049.00	\$ 793,941.12	\$ 4,849,825.75	\$ 6,935,528.00	\$ 269,492.61	\$ 95,080.11	\$ 1,421,270.00	\$ 96,075,591.34
<b>REVENUES - Actuals</b>								
5. Cash Received in Current Year	181,049.00	370,887.86	12,677.80	6,935,528.00	152,000.00	(6,042.74)		48,559,049.86
6. Amounts Included in Line 5 for Prior Year Adjustments								0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	423,053.26	0.00	0.00	0.00	101,122.85	1,421,270.00	2,918,262.62
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	423,053.26	0.00	0.00	0.00	101,122.85	1,421,270.00	
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)	181,049.00	793,941.12	12,677.80	6,935,528.00	152,000.00	95,080.11	1,421,270.00	51,477,312.48
<b>EXPENDITURES - Actuals</b>								
10. Donor-Authorized Expenditures	0.00	793,941.12	4,849,825.75	6,935,528.00	215,437.24	95,080.11	0.00	86,014,571.92
11. Non Donor-Authorized Expenditures								0.00
Total Expenditures (line 10 plus line 11)	0.00	793,941.12	4,849,825.75	6,935,528.00	215,437.24	95,080.11	0.00	86,014,571.92
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	181,049.00	0.00	0.00	0.00	54,055.37	0.00	1,421,270.00	10,061,019.42

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

Dist:

LOCAL PROGRAM NAME:	Other Restricted Local	ASES	CSPP BLOCK GRANT	CTE Grant PKMS	CTE Grant PKMS 24-26	Community Development Funds	TOTAL
Local Description:							
Federal Catalog Number:							
Fund Code:	0100	0100	0100	0100	0100	0100	
Resource Code:	9010	9065	9515	9515	9515	9625	
Sub Resource Code:	000	000	003	005	006	000	
Ignore Sub-Resource For Expenses:	Y	Y	N	N	N	N	
CY Award Revenue Object (row 2a):	8699-000	8677-000	8699-515	8699-000	8699-000	8625-000	
CY Adjustments Revenue Object (row 2b):		8677-999				8625-999	
Contributed Matching Funds (row 8):							
<b>AWARD - Actuals</b>							
1. Prior Year Ending Balance	\$ 356,714.30	\$ -	\$ -	\$ 89,880.00	\$ -	\$ 320,181.95	\$ 410,061.95
2. a. Current Year Award	1,605,061.12	1,325,669.39	70,000.00	0.00	122,500.00	59,678.74	1,577,848.13
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)	1,605,061.12	1,325,669.39	70,000.00	0.00	122,500.00	59,678.74	1,577,848.13
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 1,961,775.42	\$ 1,325,669.39	\$ 70,000.00	\$ 89,880.00	\$ 122,500.00	\$ 379,860.69	\$ 1,987,910.08
<b>REVENUES - Actuals</b>							
5. Cash Received in Current Year	1,556,083.64	861,685.09	70,000.00			59,678.74	991,363.83
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	48,977.48	463,984.30	0.00	0.00	122,500.00	0.00	586,484.30
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	48,977.48	463,984.30	0.00	0.00	122,500.00	0.00	
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	1,605,061.12	1,325,669.39	70,000.00	0.00	122,500.00	59,678.74	1,577,848.13
<b>EXPENDITURES - Actuals</b>							
10. Donor-Authorized Expenditures	134,652.98	1,325,669.39	70,000.00	66,729.36	6,364.30	0.00	1,468,763.05
11. Non Donor-Authorized Expenditures							0.00
Total Expenditures (line 10 plus line 11)	134,652.98	1,325,669.39	70,000.00	66,729.36	6,364.30	0.00	1,468,763.05
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,827,122.44	0.00	0.00	23,150.64	116,135.70	379,860.69	519,147.03

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	83,424,601.37	301	6,043.48	303	83,418,557.89	305	349,241.98	349,241.98	307	83,069,315.91	309
2000 - Classified Salaries	36,823,196.32	311	4,966,202.55	313	31,856,993.77	315	2,712,536.67	5,724,687.90	317	26,132,305.87	319
3000 - Employee Benefits	54,255,059.01	321	3,907,585.38	323	50,347,473.63	325	1,581,249.53	1,581,249.53	327	48,766,224.10	329
4000 - Books, Supplies Equip Replace. (6500)	9,913,371.87	331	892,247.18	333	9,021,124.69	335	508,669.45	4,195,697.74	337	4,825,426.95	339
5000 - Services . . . & 7300 - Indirect Costs	14,813,009.41	341	1,275,568.69	343	13,537,440.72	345	1,002,958.79	1,002,958.79	347	12,534,481.93	349
TOTAL					188,181,590.70	365			TOTAL	175,327,754.76	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	64,017,172.22	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	10,105,635.95	380
3. STRS. . . . .	3101 & 3102	16,826,334.70	382
4. PERS. . . . .	3201 & 3202	2,775,159.71	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,984,143.44	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	8,783,185.99	385
7. Unemployment Insurance. . . . .	3501 & 3502	55,018.57	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,394,593.40	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	795,434.86	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		106,736,678.84	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. . . . .		106,736,678.84	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		60.88%	
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) .....	60.88%
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) .....	175,327,754.76
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>	
Adjustments made for ESSER III ASES Summer / Title IV / Arts, Music, and Instructional Materials Grant, Summer Assistance Program / Kitchen Infrastructure Grant / Unrestricted Lottery	

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	75,703,243.00	(1,248,221.00)	74,455,022.00		5,621,469.00	68,833,553.00	5,302,876.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	7,761.54		7,761.54		7,761.54	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	83,863,706.00	51,462,856.00	135,326,562.00			135,326,562.00	
Total/Net OPEB Liability	39,971,483.00	2,345,780.00	42,317,263.00		2,094,902.24	40,222,360.76	2,241,893.00
Compensated Absences Payable	1,002,158.48	93,730.52	1,095,889.00	1,766,633.73		2,862,522.73	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	200,548,352.02	52,654,145.52	253,202,497.54	1,766,633.73	7,724,132.78	247,244,998.49	7,544,769.00
<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		3,517,131.00	3,517,131.00			3,517,131.00	
Total/Net OPEB Liability	1,881,556.97	(1,881,556.97)	0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	1,881,556.97	1,635,574.03	3,517,131.00	0.00	0.00	3,517,131.00	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	202,643,826.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,872,766.45
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	8,381,591.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,521,175.56
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	38,839.20
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,016.73
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>11,949,622.87</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>178,821,437.66</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>9,911.51</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>18,041.80</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	160,251,778.66	16,328.58
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)	160,251,778.66	16,328.58
B. Required effort (Line A.2 times 90%)	144,226,600.79	14,695.72
C. Current year expenditures (Line I.E and Line II.B)	178,821,437.66	18,041.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<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)	83,660,021.57		83,660,021.57			88,650,194.62
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,784.36		9,784.36			9,926.85
<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)	9,926.85		9,926.85	9,920.47		9,920.47
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,926.85			9,920.47
<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)	199,264.88		199,264.88	199,265.00		199,265.00
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)	41,738,161.70		41,738,161.70	41,552,108.00		41,552,108.00
5. Unsecured Roll Taxes (Object 8042)	1,426,557.76		1,426,557.76	1,418,110.00		1,418,110.00
6. Prior Years' Taxes (Object 8043)	(21,743.82)		(21,743.82)	(1,628.00)		(1,628.00)
7. Supplemental Taxes (Object 8044)	2,415,530.79		2,415,530.79	2,526,864.00		2,526,864.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	100,654.74		100,654.74	68,075.00		68,075.00

	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)	1,114,423.95		1,114,423.95	1,058,759.00		1,058,759.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	46,972,850.00	0.00	46,972,850.00	46,821,553.00	0.00	46,821,553.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	46,972,850.00	0.00	46,972,850.00	46,821,553.00	0.00	46,821,553.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,788,918.37			1,713,506.10
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,796,335.71		5,796,335.71	5,900,000.00		5,900,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	5,796,335.71	0.00	7,585,254.08	5,900,000.00	0.00	7,613,506.10
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	91,251,456.00		91,251,456.00	86,408,182.00		86,408,182.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(62,960.00)		(62,960.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	91,188,496.00	0.00	91,188,496.00	86,408,182.00	0.00	86,408,182.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	195,629,825.98		195,629,825.98	186,796,415.33		186,796,415.33
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,300,108.38		3,300,108.38	1,186,848.00		1,186,848.00



	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)			83,660,021.57			88,650,194.62
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0146			0.9994
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			88,650,194.62			91,804,216.07
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			46,972,850.00			46,821,553.00
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)			1,191,222.00			1,190,456.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			49,262,598.70			52,596,169.17
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			49,262,598.70			52,596,169.17
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])			1,651,265.41			635,709.28
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			48,624,115.41			47,457,262.28
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)			47,611,333.29			51,960,459.89
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			48,624,115.41			
b. State Subventions (Line D8)			47,611,333.29			
c. Less: Excluded Appropriations (Line C23)			7,585,254.08			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			88,650,194.62			
<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)			88,650,194.62			91,804,216.07
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			88,650,194.62			



**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) 6,095,140.61
- 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) 166,312,813.85

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.66%

**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) 7,964,601.41
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,407,546.04

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	934.50
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)	604,975.01
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,978,056.96
9. Carry-Forward Adjustment (Part IV, Line F)	(1,005,035.65)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,973,021.30
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	117,974,967.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,752,051.71
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	23,132,631.23
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	190,319.27
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,783,444.47
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	383.52
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,472,045.27
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	49,685.57
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	15,924,396.77
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)	173,614.09
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)	1,249,867.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,979,344.80
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)	195,682,751.21
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	5.10%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	4.59%

**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>	9,978,056.96
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	640,462.81
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 (6.00%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.00%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.94%) times Part III, Line B19); zero if positive	(1,005,035.65)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(1,005,035.65)
<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:	4.59%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-502517.83) is applied to the current year calculation and the remainder (\$-502517.82) is deferred to one or more future years:	4.84%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-335011.88) is applied to the current year calculation and the remainder (\$-670023.77) is deferred to one or more future years:	4.93%
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>	(1,005,035.65)

Approved indirect cost rate: 6.00%  
Highest rate used in any program: 5.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,342,881.38	416,198.19	4.02%
01	3010	2,704,835.36	150,000.00	5.55%
01	3182	168,851.00	9,750.00	5.77%
01	3311	40,415.01	2,400.00	5.94%
01	4035	269,215.00	12,000.00	4.46%
01	4127	116,731.96	6,000.00	5.14%
01	4203	374,829.15	20,000.00	5.34%
01	5630	42,971.00	2,000.00	4.65%
01	5634	59,180.03	3,000.00	5.07%
01	5810	2,199,050.50	130,000.00	5.91%
01	6331	113,106.38	1,894.07	1.67%
01	6690	60,571.67	2,703.33	4.46%
01	7085	423,686.58	25,000.00	5.90%
01	7810	198,779.16	9,900.00	4.98%
01	9010	1,540,114.70	63,301.33	4.11%
12	6053	190,214.94	8,296.94	4.36%
13	5310	4,517,450.38	213,483.12	4.73%

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		287,059.55	287,059.55
2. State Lottery Revenue	8560	2,218,210.11		1,154,305.80	3,372,515.91
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	(2,218,210.11)	2,218,210.11		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	2,218,210.11	1,441,365.35	3,659,575.46
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00	2,218,210.11	0.00	2,218,210.11
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		0.00	2,218,210.11	0.00	2,218,210.11
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	1,441,365.35	1,441,365.35
<b>D. COMMENTS:</b>					

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>	288,787.12	162.81	0.00	0.00	16,892,294.42	0.00	4,786,569.97
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten	1.00						
1110 Regular Education, K-12	8.94	31.62			880.00		1,050.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
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		1.73					
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	5.97				251.00		250.00
6000 ROC/P							
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	15.91	33.35	0.00	0.00	1,131.00	0.00	1,300.00



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	115,755.78	18,151.30	133,907.08	7,747.87		141,654.95
1110	Regular Education, K-12	115,601,900.93	17,171,932.49	132,773,833.42	7,682,302.51		140,456,135.93
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	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	176,909.47	0.00	176,909.47	10,235.99		187,145.46
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	819,140.21	8.45	819,148.66	47,395.99		866,544.65
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	41,763,304.09	4,777,722.10	46,541,026.19	2,692,866.76		49,233,892.95
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	8,777,027.95	0.00	8,777,027.95	507,839.40		9,284,867.35
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	14,433.25	0.00	14,433.25	835.11		15,268.36
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					279,235.35	279,235.35
----	Enterprise					383.52	383.52
----	Facilities Acquisition & Construction					1,769,689.27	1,769,689.27
----	Other Outgo					82,951.20	82,951.20
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	547,838.07		547,838.07
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(221,780.06)		(221,780.06)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	167,268,471.68	21,967,814.34	189,236,286.02	11,275,281.64	2,132,259.34	202,643,827.00

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	60,310.80	23,471.94	0.00	31,973.04	0.00	0.00	0.00			0.00	0.00	115,755.78
1110	Regular Education, K-12	85,140,878.83	2,218,040.56	7,113,407.76	11,233,229.20	9,895,916.72	65.85	0.00			362.01	0.00	115,601,900.93
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	175,249.37	0.00	0.00	1,660.10	0.00	0.00	0.00			0.00	0.00	176,909.47
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
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	258,698.05	0.00	305,544.31	0.00	72,161.27	0.00	182,736.58			0.00	0.00	819,140.21
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	32,420,455.02	781,765.33	3,864.73	93,697.06	8,365,493.92	90,445.34	7,582.69			0.00	0.00	41,763,304.09
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	8,016.73	0.00	0.00	8,769,011.22	0.00	0.00	0.00	8,777,027.95
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		14,433.25	0.00	0.00	0.00	14,433.25
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>		118,055,592.07	3,023,277.83	7,422,816.80	11,360,559.40	18,341,588.64	90,511.19	190,319.27	8,783,444.47	0.00	362.01	0.00	167,268,471.68

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	18,151.30	0.00	0.00	18,151.30
1110	Regular Education, K-12	162,426.95	13,143,429.79	3,866,075.75	17,171,932.49
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	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	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	8.45	0.00	0.00	8.45
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	108,363.24	3,748,864.63	920,494.23	4,777,722.10
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	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		<b>288,949.94</b>	<b>16,892,294.42</b>	<b>4,786,569.98</b>	<b>21,967,814.34</b>

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

<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)	1,472,979.77
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,354,970.57
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,669,111.36
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,497,061.70
<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)	167,268,471.68
2	Total Allocated Costs (from Form PCR, Column 2, Total)	21,967,814.34
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	189,236,286.02
<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)	1,249,867.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,218,461.12
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,468,328.12
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	198,704,614.14
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	5.79%

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

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)	279,235.35				279,235.35
Enterprise (Objects 1000-5999, 6400-6920)		383.52			383.52
Facilities Acquisition & Construction (Objects 1000-6700)			1,769,689.27		1,769,689.27
Other Outgo (Objects 1000 - 7999)				82,951.20	82,951.20
<b>Total Other Costs</b>	279,235.35	383.52	1,769,689.27	82,951.20	2,132,259.34

**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
<b>UNDUPLICATED PUPIL COUNT</b>									2,196.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,045,651.03	0.00	0.00	524,336.42	1,615,882.27	12,844,328.78		16,030,198.50
2000-2999	Classified Salaries	159,800.56	0.00	0.00	151,021.44	535,821.66	8,673,873.25		9,520,516.91
3000-3999	Employee Benefits	923,974.49	0.00	0.00	324,299.79	1,107,529.66	11,488,544.58		13,844,348.52
4000-4999	Books and Supplies	0.00	0.00	0.00	11,146.54	14,516.42	42,553.80		68,216.76
5000-5999	Services and Other Operating Expenditures	115,550.28	0.00	0.00	630.90	396.62	2,159,430.66		2,276,008.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	24,014.94		24,014.94
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
	<b>Total Direct Costs</b>	<b>2,244,976.36</b>	<b>0.00</b>	<b>0.00</b>	<b>1,011,435.09</b>	<b>3,274,146.63</b>	<b>35,232,746.01</b>	<b>0.00</b>	<b>41,763,304.09</b>
7310	Transfers of Indirect Costs	2,400.00	0.00	0.00	0.00	0.00	0.00		2,400.00
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	4,777,722.06							4,777,722.06
	<b>Total Indirect Costs and PCR Allocations</b>	<b>4,780,122.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,780,122.06</b>
	<b>TOTAL COSTS</b>	<b>7,025,098.42</b>	<b>0.00</b>	<b>0.00</b>	<b>1,011,435.09</b>	<b>3,274,146.63</b>	<b>35,232,746.01</b>	<b>0.00</b>	<b>46,543,426.15</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	117,928.88	0.00	0.00	8,105.12	65,046.39	579,692.64		770,773.03
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	34,536.91	1,193,400.25		1,227,937.16
3000-3999	Employee Benefits	33,605.42	0.00	0.00	2,742.00	48,867.04	992,577.71		1,077,792.17
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	886.00	0.00	0.00	0.00	0.00	3,000.00		3,886.00
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
	<b>Total Direct Costs</b>	<b>152,420.30</b>	<b>0.00</b>	<b>0.00</b>	<b>10,847.12</b>	<b>148,450.34</b>	<b>2,768,670.60</b>	<b>0.00</b>	<b>3,080,388.36</b>
7310	Transfers of Indirect Costs	2,400.00	0.00	0.00	0.00	0.00	0.00		2,400.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>2,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,400.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>154,820.30</b>	<b>0.00</b>	<b>0.00</b>	<b>10,847.12</b>	<b>148,450.34</b>	<b>2,768,670.60</b>	<b>0.00</b>	<b>3,082,788.36</b>
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
	<b>TOTAL COSTS</b>								<b>3,082,788.36</b>
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	927,722.15	0.00	0.00	516,231.30	1,550,835.88	12,264,636.14		15,259,425.47

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	159,800.56	0.00	0.00	151,021.44	501,284.75	7,480,473.00		8,292,579.75
3000-3999	Employee Benefits	890,369.07	0.00	0.00	321,557.79	1,058,662.62	10,495,966.87		12,766,556.35
4000-4999	Books and Supplies	0.00	0.00	0.00	11,146.54	14,516.42	42,553.80		68,216.76
5000-5999	Services and Other Operating Expenditures	114,664.28	0.00	0.00	630.90	396.62	2,156,430.66		2,272,122.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	24,014.94		24,014.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,092,556.06	0.00	0.00	1,000,587.97	3,125,696.29	32,464,075.41	0.00	38,682,915.73
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
PCRA	Program Cost Report Allocations	4,777,722.06							4,777,722.06
	Total Indirect Costs and PCR Allocations	4,777,722.06	0.00	0.00	0.00	0.00	0.00	0.00	4,777,722.06
	TOTAL BEFORE OBJECT 8980	6,870,278.12	0.00	0.00	1,000,587.97	3,125,696.29	32,464,075.41	0.00	43,460,637.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								43,460,637.79
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	417.00	0.00	0.00	0.00	0.00	1,260.00		1,677.00
2000-2999	Classified Salaries	67,127.06	0.00	0.00	0.00	0.00	577.91		67,704.97
3000-3999	Employee Benefits	75,832.29	0.00	0.00	11,265.51	39,274.00	365,761.59		492,133.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	143,376.35	0.00	0.00	11,265.51	39,274.00	367,599.50	0.00	561,515.36
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	143,376.35	0.00	0.00	11,265.51	39,274.00	367,599.50	0.00	561,515.36
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)								24,448,357.18
	TOTAL COSTS								25,009,872.54

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

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

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	41,400,304.78	22,377,151.44
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)  _____		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)  _____		
4. Enter any other adjustments, not included in Line 1 (explain below)  _____		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	41,400,304.78	22,377,151.44
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	2,094.00	
2. Enter any adjustments not included in Line C1 (explain below)  _____		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)		2,094.00





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

**SELPA: East County (PC)**

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

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

**If (b) is greater than (a).**

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

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

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

                                              

**If (b) is less than (a).**

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

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

                                              

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SECTION 3

Column A      Column B      Column C

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

SELPA: East County (PC)

	<b>Actual Expenditures (LE-CY Worksheet) FY 2023-24</b>	<b>Actual Expenditures Comparison Year FY 2022-23</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	46,543,426.15		
b. Less: Expenditures paid from federal sources	3,082,788.36		
c. Expenditures paid from state and local sources	43,460,637.79	41,400,304.78	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		41,400,304.78	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>43,460,637.79</u>	<u>41,400,304.78</u>	<u>2,060,333.01</u>

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

	<b>Actual FY 2023-24</b>	<b>Comparison Year FY 2022-23</b>	<b>Difference</b>
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	46,543,426.15		
b. Less: Expenditures paid from federal sources	3,082,788.36		
c. Expenditures paid from state and local sources	43,460,637.79	41,400,304.78	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		41,400,304.78	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>43,460,637.79</u>	<u>41,400,304.78</u>	
d. Special education unduplicated pupil count	2,196.00	2,094.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>19,790.82</u>	<u>19,770.92</u>	<u>19.90</u>

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**

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

SELPA: **East County (PC)**

	FY 2023-24	FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	25,009,872.54	22,377,151.44	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>22,377,151.44</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>25,009,872.54</u>	<u>22,377,151.44</u>	<u>2,632,721.10</u>

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

	Actual FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	25,009,872.54	22,377,151.44	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		<u>22,377,151.44</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>25,009,872.54</u>	<u>22,377,151.44</u>	
b. Special education unduplicated pupil count	2,196.00	2,094.00	
c. Per capita local expenditures(B2a/ B2b)	<u>11,388.83</u>	<u>10,686.32</u>	<u>702.51</u>

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

Seth Boomgarden  
\_\_\_\_\_  
Contact Name  
Director of Fiscal Services  
\_\_\_\_\_  
Title

(619) 668-5700 ext. 6404  
\_\_\_\_\_  
Telephone Number  
seth.boomgarden@lmsv.sd.net  
\_\_\_\_\_  
Email Address

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* 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  
2023-24 Expenditures by SELPA (SE-CY)

SELPA:

East County (PC)

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
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>
<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
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00

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

SELPA:

East County (PC)

Object Code	Description	Adjustments*	Total
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)**

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>								2,196.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	4,335,531.50	0.00	0.00	514,463.01	1,911,460.96	12,911,875.29		19,673,330.76
2000-2999	Classified Salaries	1,654,547.72	0.00	0.00	147,332.46	569,182.32	8,506,156.12		10,877,218.62
3000-3999	Employee Benefits	2,198,425.11	0.00	0.00	271,691.00	996,317.00	10,514,604.35		13,981,037.46
4000-4999	Books and Supplies	0.00	0.00	0.00	15,000.00	50,339.41	190,551.83		255,891.24
5000-5999	Services and Other Operating Expenditures	436,000.00	0.00	0.00	1,500.00	2,200.00	1,840,400.00		2,280,100.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
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	8,624,504.33	0.00	0.00	949,986.47	3,529,499.69	33,988,587.59	0.00	47,092,578.08
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 COSTS	8,624,504.33	0.00	0.00	949,986.47	3,529,499.69	33,988,587.59	0.00	47,092,578.08
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	4,190,653.43	0.00	0.00	514,463.01	1,846,296.44	12,242,380.77		18,793,793.65
2000-2999	Classified Salaries	1,654,547.72	0.00	0.00	147,332.46	534,506.35	7,474,503.13		9,810,889.66
3000-3999	Employee Benefits	2,193,098.11	0.00	0.00	271,691.00	948,386.00	9,495,476.35		12,908,651.46
4000-4999	Books and Supplies	0.00	0.00	0.00	15,000.00	50,339.41	190,551.83		255,891.24
5000-5999	Services and Other Operating Expenditures	436,000.00	0.00	0.00	1,500.00	2,200.00	1,840,400.00		2,280,100.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
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	8,474,299.26	0.00	0.00	949,986.47	3,381,728.20	31,268,312.08	0.00	44,074,326.01
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	8,474,299.26	0.00	0.00	949,986.47	3,381,728.20	31,268,312.08	0.00	44,074,326.01
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								44,074,326.01
	<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)**

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	204,847.47	0.00	0.00	0.00	0.00	2,116.51		206,963.98	
2000-2999	Classified Salaries	1,456,820.88	0.00	0.00	0.00	0.00	0.00		1,456,820.88	
3000-3999	Employee Benefits	1,055,148.55	0.00	0.00	0.00	0.00	0.00		1,055,148.55	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	165,000.00	0.00	0.00	0.00	0.00	0.00		165,000.00	
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	2,881,816.90	0.00	0.00	0.00	0.00	2,116.51	0.00	2,883,933.41	
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	2,881,816.90	0.00	0.00	0.00	0.00	2,116.51	0.00	2,883,933.41	
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)									29,475,638.64
	TOTAL COSTS									32,359,572.05

\* 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>									2,196.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,045,651.03	0.00	0.00	524,336.42	1,615,882.27	12,844,328.78	0.00		16,030,198.50
2000-2999	Classified Salaries	159,800.56	0.00	0.00	151,021.44	535,821.66	8,673,873.25	0.00		9,520,516.91
3000-3999	Employee Benefits	923,974.49	0.00	0.00	324,299.79	1,107,529.66	11,488,544.58	0.00		13,844,348.52
4000-4999	Books and Supplies	0.00	0.00	0.00	11,146.54	14,516.42	42,553.80	0.00		68,216.76
5000-5999	Services and Other Operating Expenditures	115,550.28	0.00	0.00	630.90	396.62	2,159,430.66	0.00		2,276,008.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	24,014.94	0.00		24,014.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,244,976.36	0.00	0.00	1,011,435.09	3,274,146.63	35,232,746.01	0.00	0.00	41,763,304.09
7310	Transfers of Indirect Costs	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00		2,400.00
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)	4,777,722.06								4,777,722.06
	Total Indirect Costs	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
	<b>TOTAL COSTS</b>	2,247,376.36	0.00	0.00	1,011,435.09	3,274,146.63	35,232,746.01	0.00	0.00	41,765,704.09
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	117,928.88	0.00	0.00	8,105.12	65,046.39	579,692.64	0.00		770,773.03
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	34,536.91	1,193,400.25	0.00		1,227,937.16
3000-3999	Employee Benefits	33,605.42	0.00	0.00	2,742.00	48,867.04	992,577.71	0.00		1,077,792.17
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	886.00	0.00	0.00	0.00	0.00	3,000.00	0.00		3,886.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		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	152,420.30	0.00	0.00	10,847.12	148,450.34	2,768,670.60	0.00	0.00	3,080,388.36
7310	Transfers of Indirect Costs	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00		2,400.00
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	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
	<b>TOTAL BEFORE OBJECT 8980</b>	154,820.30	0.00	0.00	10,847.12	148,450.34	2,768,670.60	0.00	0.00	3,082,788.36
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
	<b>TOTAL COSTS</b>									3,082,788.36

**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>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	927,722.15	0.00	0.00	516,231.30	1,550,835.88	12,264,636.14	0.00		15,259,425.47
2000-2999	Classified Salaries	159,800.56	0.00	0.00	151,021.44	501,284.75	7,480,473.00	0.00		8,292,579.75
3000-3999	Employee Benefits	890,369.07	0.00	0.00	321,557.79	1,058,662.62	10,495,966.87	0.00		12,766,556.35
4000-4999	Books and Supplies	0.00	0.00	0.00	11,146.54	14,516.42	42,553.80	0.00		68,216.76
5000-5999	Services and Other Operating Expenditures	114,664.28	0.00	0.00	630.90	396.62	2,156,430.66	0.00		2,272,122.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	24,014.94	0.00		24,014.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,092,556.06	0.00	0.00	1,000,587.97	3,125,696.29	32,464,075.41	0.00	0.00	38,682,915.73
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
PCRA	Program Cost Report Allocations (non-add)	4,777,722.06								4,777,722.06
	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	2,092,556.06	0.00	0.00	1,000,587.97	3,125,696.29	32,464,075.41	0.00	0.00	38,682,915.73
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									38,682,915.73
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	417.00	0.00	0.00	0.00	0.00	1,260.00	0.00		1,677.00
2000-2999	Classified Salaries	67,127.06	0.00	0.00	0.00	0.00	577.91	0.00		67,704.97
3000-3999	Employee Benefits	75,832.29	0.00	0.00	11,265.51	39,274.00	365,761.59	0.00		492,133.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		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	143,376.35	0.00	0.00	11,265.51	39,274.00	367,599.50	0.00	0.00	561,515.36
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	143,376.35	0.00	0.00	11,265.51	39,274.00	367,599.50	0.00	0.00	561,515.36

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									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)									24,448,357.18
	<b>TOTAL COSTS</b>									<b>25,009,872.54</b>

\* 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:** **East County (PC)**

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

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

**If (b) is greater than (a).**

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

**If (b) is less than (a).**

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

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


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

SELPA: East County (PC)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2024-25</b>	<b>Actual Expenditures Comparison Year FY 2023-24</b>	<b>Difference  (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	47,092,578.08		
b. Less: Expenditures paid from federal sources	3,018,252.07		
c. Expenditures paid from state and local sources	44,074,326.01	43,460,637.79	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,460,637.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	44,074,326.01	43,460,637.79	613,688.22
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.			
	<b>Budgeted Amounts FY 2024-25</b>	<b>Comparison Year FY 2023-24</b>	<b>Difference</b>
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	47,092,578.08		
b. Less: Expenditures paid from federal sources	3,018,252.07		
c. Expenditures paid from state and local sources	44,074,326.01	43,460,637.79	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,460,637.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	44,074,326.01	43,460,637.79	
d. Special education unduplicated pupil count	2,196.00	2,196.00	
e. Per capita state and local expenditures (A2c/A2d)	20,070.28	19,790.82	279.46
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

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

SELPA: East County (PC)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2024-25</b>	<b>FY 2023-24</b>	
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	32,359,572.05	25,009,872.54	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,009,872.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,359,572.05	25,009,872.54	7,349,699.51
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.			

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2024-25</b>	<b>FY 2023-24</b>	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	32,359,572.05	25,009,872.54	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,009,872.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,359,572.05	25,009,872.54	
b. Special education unduplicated pupil count	2,196.00	2,196.00	
c. Per capita local expenditures (B2a/B2b)	14,735.69	11,388.83	3,346.86
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.			

Seth Boomgarden  
\_\_\_\_\_  
Contact Name  
Director of Fiscal Services  
\_\_\_\_\_  
Title

(619) 668-5700 ext. 6404  
\_\_\_\_\_  
Telephone Number  
seth.boomgarden@lmsv.sd.net  
\_\_\_\_\_  
Email Address

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

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

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

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

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* 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 SELPA (SB-B)**

SELPA:

East County (PC)

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
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>
<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
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>
<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:

East County (PC)

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
<b>UNDUPLICATED PUPIL COUNT</b>			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	(385,174.43)	0.00	(221,780.06)				
Other Sources/Uses Detail					178,835.74	38,839.20		
Fund Reconciliation							858,396.32	124,532.03
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	481.92	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							300.00	5,667.92
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	207.52	0.00	8,296.94	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,905.00	8,416.94
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(53,480.53)	213,483.12	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							112,033.09	314,435.04
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					38,839.20	178,835.74		
Fund Reconciliation							0.00	87,303.34
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	23,088.46	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	23,088.46
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	414,877.06	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							7,722.96	419,913.64
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	438,654.96	(438,654.96)	221,780.06	(221,780.06)	217,674.94	217,674.94	983,357.37	983,357.37

La Mesa-Spring Valley (68197) - 23/24 UNAUDITED ACTUALS		8.7.24							
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
<b>General Assumptions</b>									
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:									
Enrollment Count	10,837	10,739	10,686	10,567	10,520	10,473	10,426	-	
Unduplicated Pupil Count (UPC)	7,263	7,070	6,842	6,767	6,737	6,707	6,677	3	
Unduplicated Pupil Percentage (UPP)	62.99%	64.40%	65.63%	64.64%	64.04%	64.04%	64.04%	0.00%	
Current Year LCFF Average Daily Attendance (ADA)	10,308.34	9,971.32	9,926.85	9,920.47	9,876.88	9,832.29	9,788.69	-	
Funded LCFF ADA	11,212.28	10,910.09	10,496.10	10,068.13	9,939.35	9,908.07	9,876.55	9,814.49	
LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
NSS ADA Funding Method(s)	-	-	-	-	-	-	-	-	
<b>LCFF Entitlement Summary</b>									
Base Grant	\$92,104,216	\$101,498,219	\$105,652,948	\$102,415,458	\$104,062,582	\$106,937,303	\$110,116,000	\$113,027,065	
Grade Span Adjustment	4,218,176	4,651,602	4,893,517	4,790,457	4,904,190	5,033,506	5,180,213	5,313,611	
Adjusted Base Grant	\$96,322,392	\$106,149,821	\$110,546,465	\$107,205,915	\$108,966,772	\$111,970,809	\$115,296,213	\$118,340,676	
Supplemental Grant	12,134,695	13,672,097	14,510,329	13,859,581	13,956,464	14,341,221	14,767,138	-	
Concentration Grant	5,002,503	6,485,753	7,638,208	6,717,523	6,402,887	6,579,405	6,774,806	-	
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$113,459,590</b>	<b>\$126,307,671</b>	<b>\$132,695,002</b>	<b>\$127,783,019</b>	<b>\$129,326,123</b>	<b>\$132,891,435</b>	<b>\$136,838,157</b>	<b>\$118,340,676</b>	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	939,600	939,600	939,600	939,600	939,600	939,600	939,600	939,600	
Add-on: Home-to-School Transportation	957,667	957,667	1,036,387	1,047,476	1,078,167	1,111,375	1,148,050	1,185,821	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	-	860,694	1,215,561	1,228,738	1,264,678	1,303,812	1,346,940	-	
<b>Total Allowance and Add-On Amounts</b>	<b>\$1,897,267</b>	<b>\$2,757,961</b>	<b>\$3,191,548</b>	<b>\$3,215,814</b>	<b>\$3,282,445</b>	<b>\$3,354,787</b>	<b>\$3,434,590</b>	<b>\$2,125,421</b>	
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	<b>\$115,356,857</b>	<b>\$129,065,632</b>	<b>\$135,886,550</b>	<b>\$130,998,833</b>	<b>\$132,608,568</b>	<b>\$136,246,222</b>	<b>\$140,272,747</b>	<b>\$120,466,097</b>	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	<b>\$ 115,356,857</b>	<b>\$ 129,065,632</b>	<b>\$ 135,886,550</b>	<b>\$ 130,998,833</b>	<b>\$ 132,608,568</b>	<b>\$ 136,246,222</b>	<b>\$ 140,272,747</b>	<b>\$ 120,466,097</b>	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,288	\$ 11,830	\$ 12,946	\$ 13,011	\$ 13,342	\$ 13,751	\$ 14,203	\$ 12,274	
Additional State Aid	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement with Additional State Aid</b>	<b>115,356,857</b>	<b>129,065,632</b>	<b>135,886,550</b>	<b>130,998,833</b>	<b>132,608,568</b>	<b>136,246,222</b>	<b>140,272,747</b>	<b>120,466,097</b>	
<b>LCFF Sources Summary</b>									
<b>Funding Source Summary</b>									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 37,837,313	\$ 42,344,260	\$ 44,635,094	\$ 44,670,051	\$ 44,642,427	\$ 44,635,618	\$ 44,628,710	\$ -	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 27,804,083	\$ 8,744,736	\$ 15,581,733	\$ 15,106,329	\$ 15,072,673	\$ 15,186,024	\$ 15,299,681	\$ 15,366,221	
Net State Aid (excludes Additional State Aid)	\$ 49,715,461	\$ 77,976,636	\$ 75,669,723	\$ 71,222,453	\$ 72,893,468	\$ 76,424,580	\$ 80,344,356	\$ 105,099,876	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	<b>\$ 115,356,857</b>	<b>\$ 129,065,632</b>	<b>\$ 135,886,550</b>	<b>\$ 130,998,833</b>	<b>\$ 132,608,568</b>	<b>\$ 136,246,222</b>	<b>\$ 140,272,747</b>	<b>\$ 120,466,097</b>	
<b>Funding Source by Resource-Object</b>									
State Aid (Resource Code 0000, Object Code 8011)	\$ 49,715,461	\$ 77,976,636	\$ 75,669,723	\$ 71,222,453	\$ 72,893,468	\$ 76,424,580	\$ 80,344,356	\$ 105,099,876	
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 27,804,083	\$ 8,744,736	\$ 15,581,733	\$ 15,106,329	\$ 15,072,673	\$ 15,186,024	\$ 15,299,681	\$ 15,366,221	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ (96,085)	\$ (321,449)	\$ 70,729	\$ -	\$ -	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089)	\$ 39,770,343	\$ 44,583,162	\$ 46,786,553	\$ 46,913,171	\$ 46,913,171	\$ 46,913,171	\$ 46,913,171	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	(1,933,030)	(2,238,902)	(2,151,459)	(2,243,120)	(2,270,744)	(2,277,553)	(2,284,461)	\$ -	
<b>Entitlement and Source Reconciliation</b>									
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 115,356,857	\$ 129,065,632	\$ 135,886,550	\$ 130,998,833	\$ 132,608,568	\$ 136,246,222	\$ 140,272,747	\$ 120,466,097	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	<b>\$ 115,356,857</b>	<b>\$ 129,065,632</b>	<b>\$ 135,886,550</b>	<b>\$ 130,998,833</b>	<b>\$ 132,608,568</b>	<b>\$ 136,246,222</b>	<b>\$ 140,272,747</b>	<b>\$ 120,466,097</b>	
<b>LCAP Percentage to Increase or Improve Services Calculation</b>									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 96,322,392	\$ 107,010,515	\$ 111,762,026	\$ 108,434,653	\$ 110,231,450	\$ 113,274,621	\$ 116,643,153	\$ 118,340,676	
Supplemental and Concentration Grant funding in the LCAP year	\$ 17,137,198	\$ 20,157,850	\$ 22,148,537	\$ 20,577,104	\$ 20,359,351	\$ 20,920,626	\$ 21,541,944	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 1,154,424	\$ 1,496,711	\$ 1,762,664	\$ 1,550,198	\$ 1,477,589	\$ 1,518,325	\$ 1,563,418	\$ -	
Percentage to Increase or Improve Services	17.79%	18.94%	19.82%	18.98%	18.47%	18.47%	18.47%	0.00%	
<b>PER-ADA FUNDING LEVELS</b>									
<b>Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$ 10,524.67	\$ 12,040.60	\$ 13,145.09	\$ 13,192.39	\$ 13,520.48	\$ 13,937.06	\$ 14,397.56	\$ 12,530.00	

La Mesa-Spring Valley (68197) - 23/24 UNAUDITED ACTUALS									
	8.7.24								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Grades 4-6	\$ 9,676.57	\$ 11,070.83	\$ 12,086.37	\$ 12,130.37	\$ 12,432.15	\$ 12,815.50	\$ 13,238.01	\$ 11,521.00	
Grades 7-8	\$ 9,962.81	\$ 11,399.24	\$ 12,444.08	\$ 12,489.15	\$ 12,800.07	\$ 13,194.10	\$ 13,629.67	\$ 11,862.00	
Grades 9-12	\$ 11,846.29	\$ 13,554.15	\$ 14,796.78	\$ 14,851.57	\$ 15,221.22	\$ 15,690.02	\$ 16,207.49	\$ 14,105.00	
<b>Base Grants</b>									
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748	
<b>Grade Span Adjustment</b>									
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180	
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357	
<b>Supplemental Grant</b>	20%	20%	20%	20%	20%	20%	20%	20%	
<b>Maximum - 1.00 ADA, 100% UPP</b>									
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506	
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304	
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372	
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>	62.99%	64.40%	65.63%	64.64%	64.04%	64.04%	64.04%	64.04%	0.00%
Grades TK-3	\$ 1,126	\$ 1,303	\$ 1,437	\$ 1,431	\$ 1,459	\$ 1,504	\$ 1,554	\$ -	
Grades 4-6	\$ 1,035	\$ 1,198	\$ 1,322	\$ 1,316	\$ 1,342	\$ 1,383	\$ 1,429	\$ -	
Grades 7-8	\$ 1,066	\$ 1,234	\$ 1,361	\$ 1,355	\$ 1,381	\$ 1,424	\$ 1,471	\$ -	
Grades 9-12	\$ 1,267	\$ 1,467	\$ 1,618	\$ 1,611	\$ 1,643	\$ 1,693	\$ 1,749	\$ -	
<b>Concentration Grant (&gt;55% population)</b>	65%	65%	65%	65%	65%	65%	65%	65%	
<b>Maximum - 1.00 ADA, 100% UPP</b>									
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145	
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489	
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710	
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>	7.9900%	9.4000%	10.6300%	9.6400%	9.0400%	9.0400%	9.0400%	9.0400%	0.0000%
Grades TK-3	\$ 464	\$ 618	\$ 757	\$ 694	\$ 669	\$ 690	\$ 713	\$ -	
Grades 4-6	\$ 427	\$ 568	\$ 696	\$ 638	\$ 616	\$ 634	\$ 655	\$ -	
Grades 7-8	\$ 439	\$ 585	\$ 716	\$ 657	\$ 634	\$ 653	\$ 675	\$ -	
Grades 9-12	\$ 522	\$ 696	\$ 852	\$ 781	\$ 754	\$ 777	\$ 802	\$ -	