



**COVINA-VALLEY**  
UNIFIED SCHOOL DISTRICT



# **2023-24**

# **Unaudited Actuals**

# **September 19, 2024**

**Manuel Correa, CPA**  
Chief Business  
Officer

**Khristyne Tat, CPA**  
Director, Fiscal  
Services

**Victor Mejia**  
Assistant Director,  
Fiscal Services



**Board of Education**

Maria M. Caceres Rachael Robles  
Maria E. Cruz Simon Wright  
Sue L. Maulucci

**District Superintendent**

Elizabeth Eminhizer, Ed.D.

Date: September 19, 2024  
To: Board Members and Superintendent Elizabeth Eminhizer, Ed.D.  
From: Manuel Correa, CPA, Chief Business Officer  
RE: 2023-24 Unaudited Actuals Report

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School districts are required by Education Code 42100 to file with the Los Angeles County Office of Education (LACOE) the Unaudited Actuals no later than September 15<sup>th</sup> of each year. The Unaudited Actuals are an annual statement reporting the financial activities of a District in which the data is not yet formally audited.

The Chief Business Officer recommends that the Board of Education approve the District's 2023-2024 Unaudited Actuals as presented during the September 19, 2024, board meeting. Following the Board of Education's approval the report will be submitted to LACOE and our external auditors for review.





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# **1 GENERAL INFORMATION**

## **1.1 FUND CLASSIFICATION**

### **General Fund – Unrestricted – Fund 01.0**

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds, and security.

### **General Fund – Restricted – Fund 01.0**

This fund is used to account for restricted projects or activities within the General Fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state, and local grants.

### **Student Activity Special Revenue Fund – Fund 08.0**

This fund is to account for revenues and expenditures incurred by the Associated Student Bodies of the District.

### **Special Education Pass-Through Fund – Fund 10.0**

This fund is used by the Administrative Unit of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member's LEAs.

### **Adult Education Fund – Fund 11.0**

This fund is to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only.

### **Child Development Fund – Fund 12.0**

The Child Development Fund contains state and federally subsidized child program centers, including preschool and school-age programs.

### **Cafeteria Special Revenue Fund – Fund 13.0**

This fund is used to account for the revenues and expenditures of operating the District's food service program. The revenue in this fund is on a per meal basis from the state, federal, and local (reduced and paid) student meal fees.

### **Special Reserve Fund for Other than Capital Outlay Projects – Fund 17.0**

This fund is used primarily to provide for the accumulation of General Fund monies for general operating purposes other than capital outlay (Education Code Section 42840).

## **Building Fund – Fund 21.2**

The Building Fund is used to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purpose other than those for which the bonds were issued.

## **Capital Facilities – Fund 25.0**

This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.

## **Special Reserve Fund for Capital Outlay Projects – Fund 40.0**

This fund provides for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

## **Bond Interest and Redemption – Fund 51.0**

This fund is administered by Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

## **Self-Insurance (Workers Compensation) - Fund 67.1**

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation-related transactions.

## **Self-Insurance (Property and Liability) – Fund 67.2**

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

## **Self-Insurance (Health and Welfare) - Fund 67.3**

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision, and life insurance programs.

## **Self-Insurance (Retiree Health and Welfare) – Fund 67.4**

The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees.

## 2 FINANCIAL SUMMARY

### 2.1 GENERAL FUND REVENUES

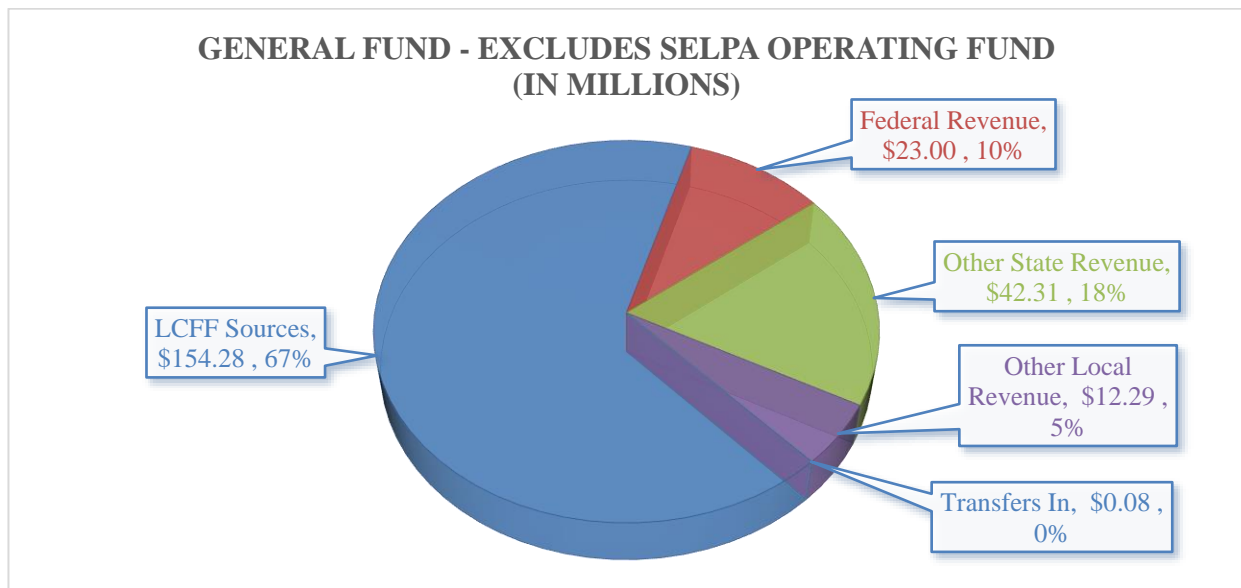
The major classifications for revenues in the General Fund are:

**LCFF Revenues** are used to record state aid apportionment for both base and supplemental/concentration funding, county and District local property taxes.

**Federal Revenues** record the grant and award revenues received directly from the Federal Government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e., Special Education SELPA distributed Federal IDEA revenues)

**Other State Revenue** is revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.

**Local Revenues** include the recording of interest earnings, leases, rentals, donations, grants, and awards from other than federal or state agencies.



#### 2.1.1 LOCAL CONTROL FUNDING FORMULA (LCFF)

Approximately 67% of the General Fund's revenues are generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources) and Education Protection Account (EPA) tax collections fund LCFF revenue and the balance is provided to the District as a state apportionment.

Line Description	Amount
Base Grant	\$116,781,938
Grade Span Adjustment	4,393,435
Supplemental Grant	17,315,961
Concentration Grant	12,956,677
Add-Ons (TIIG & HTS & TK)	2,810,870
Prior Year Revenue Adjustment	18,248
<b>Total LCFF Funding</b>	<b>\$154,277,129</b>

### 2.1.2 FEDERAL REVENUE

The District receives funding from the Federal Government for various programs. The table below summarizes the federal revenues the District was able to recognize in the 2023-24 fiscal year.

Program Name	Amount
ARP Homeless Children and Youth	\$42,544
Carl D. Perkins Career and Technical Education	115,517
Elementary and Secondary School Emergency Relief II (ESSER II)	3,666,195
Elementary and Secondary School Emergency Relief III (ESSER III)	10,315,752
Elementary and Secondary School Emergency Relief III – Learning Loss Mitigation (ESSER III)	1,885,254

Program Name	Amount
Expanded Learning Opportunities (ELO) Grant ESSER III State Reserve	171,548
IDEA Basic Local Assistance Entitlement, Part B, Section 611	2,764,724
IDEA Early Intervention Grants, Part C	170,597
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	77,883
ARP IDEA Part B, Sec. 619, Preschool Grant	10,359
Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	134,846
Title I, Part A, Basic Grants Low-Income and Neglected	2,698,916
Title II, Part A, Supporting Effective Instruction Local Grants	399,564
Title III, English Learner Student Program	170,450
Title IV, Part A, Student Support and Academic Enrichment Grants	380,947
<b>Total Federal Revenue</b>	<b>\$23,005,096</b>

### 2.1.3 OTHER STATE REVENUE PROJECTIONS

The District receives funding from the State in addition to the LCFF. The table below summarizes the various State revenues the District was able to recognize in the 2023-24 fiscal year.

Program Name	Amount
AB602 – Special Education Apportionment	\$10,761,649
After School Education and Safety (ASES)	457,836
Agricultural Career Technical Education Incentive Grant	17,412
Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,826,526
Arts, Music, & Instr. Materials Block Grant	141,277
CA Community Schools Partnership Program (CCSPP): Implementation Grant	7,125,000
California Apprenticeship Initiative – Arts Media	96,000
Career Technical Education Incentive Grant	753,146
Classified School Employee Summer Assistance Program (CSESAP)	277,581
Expanded Learning Opportunities Program	6,234,951
K-12 Strong Workforce Program	314,898
Kitchen Infrastructure and Training Funds	43,511
LCFF Equity Multiplier	343,151



Program Name	Amount
Learning Recovery Emergency Block Grant	14,796
Lottery (Restricted)	1,210,570
Lottery (Unrestricted)	2,374,862
LCFF, Transport Home to School	458,006
LCFF, Transport Home to School Special Ed.	537,660
Mandate Cost Reimbursement	529,084
Special Ed: Project Workability I LEA	196,635
Special Ed. Early Intervention Preschool Grant	645,400
Special Ed. IDEA Early Intervention State Revenue	88,104
Special Ed: Infant Discretionary Funds, Early Ed Individuals with Exceptional Needs (Infant Program)	36,762
State Mental Health	843,096
STRS On-Behalf Pension Contribution	6,741,777
Universal Prekindergarten Planning Grants	239,486
<b>Total Other State Revenue</b>	<b>\$42,309,176</b>

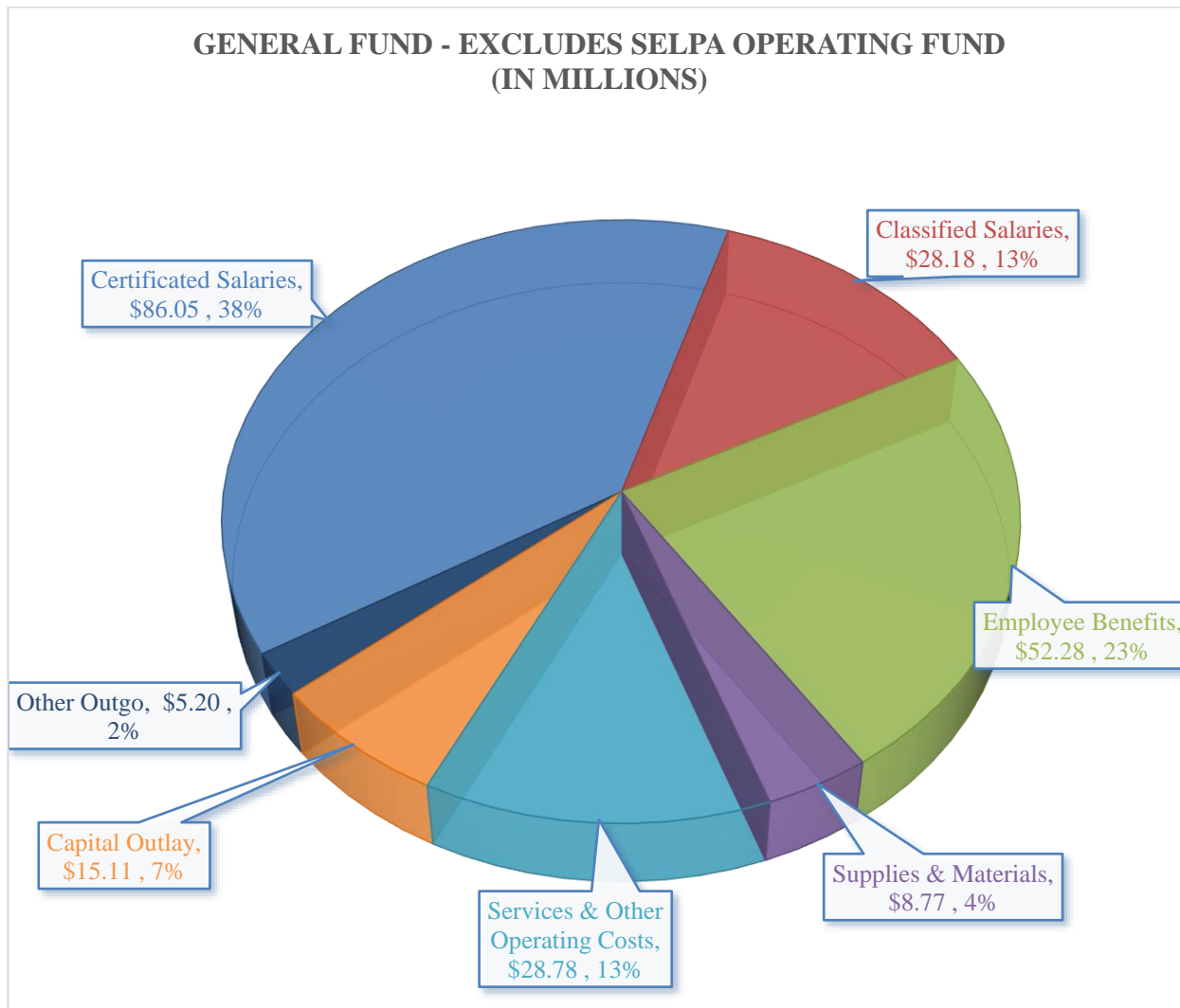
#### 2.1.4 OTHER LOCAL REVENUE PROJECTIONS

The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The table below summarizes the various Local revenues the District received in the 2023-24 fiscal year.

Program Name	Amount
College Exam Fees	\$80,598
Community Redevelopment Funds	1,174,075
Fair Market Value	1,133,363
Interest	3,056,697
Medi-Cal Billing Option	861,182
MAA, Medical Administration	291,789
Other Miscellaneous	930,461
SELPA Administrative Unit Fee	318,276
Special Education Tuition from Home Districts	4,190,199
Use of Facilities	257,703
<b>Total Other Local Revenue</b>	<b>12,294,343</b>

## 2.2 GENERAL FUND EXPENDITURES

The pie chart presented below indicates that a majority (77%) of the General Fund expenditures made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources.



## 2.3 UNRESTRICTED GENERAL FUND CONTRIBUTIONS

The table below illustrates the Unrestricted General Fund contribution to restricted programs.

Line Description	Amount
Special Education	\$17,845,049
Routine Restricted Maintenance	6,606,821
Other	166,707
<b>Total Unrestricted General Fund Contribution</b>	<b>\$24,618,577</b>

## 2.4 FINANCIAL POSITION– UNRESTRICTED GENERAL FUND

The table below illustrates the District's financial position for the 2023-24 fiscal year and projected position for the 2024-25 fiscal year. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Operating Fund (01.1).

Line Description	23-24 Unaudited Actuals	24-25 Adopted Budget
Beginning Fund Balance	\$30,971,435	\$36,695,754
Revenues (Net of Other Financing)	138,426,022	134,196,589
Expenditures (Net of Other Financing)	132,701,703	141,221,133
Surplus/(Deficit)	5,724,319	(7,024,544)
<b>Ending Fund Balance</b>	<b>\$36,695,754</b>	<b>\$29,671,210</b>

## 2.5 OTHER FUNDS

The following table summarizes each fund's revenues and expenditures (in millions) for fiscal year 2023-24. All funds are self-sustaining and are not encroaching on the General Fund.

Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
08.0 – Student Activity	\$0.85	\$2.19	\$2.02	\$1.02
10.0 – SELPA Pass-Through	(.16)	84.54	84.42	(.04)
11.0 - Adult Education	4.58	6.32	5.96	4.94
12.0 - Child Development	1.56	6.13	4.86	2.83
13.0 - Cafeteria	7.74	9.40	10.02	7.01
17.0 - Special Reserve	10.32	0.53	0.00	10.85
21.2 – Building	8.71	0.50	2.13	7.12
25.0 - Capital Facilities	4.63	1.30	0.04	5.89
40.0 – Special Reserve	47.54	8.45	44.33	11.66
51.0 – Bond Interest & Red.	10.07	15.47	14.90	10.64
67.0 – Self-Insurance	4.50	23.29	23.19	4.60

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## **GENERAL FUND**

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Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	154,277,129.21	0.00	154,277,129.21	153,065,996.00	0.00	153,065,996.00	-0.8%
2) Federal Revenue		8100-8299	0.00	25,226,746.90	25,226,746.90	0.00	14,177,029.00	14,177,029.00	-43.8%
3) Other State Revenue		8300-8599	3,899,612.11	39,976,573.99	43,876,186.10	3,540,677.00	30,872,469.00	34,413,146.00	-21.6%
4) Other Local Revenue		8600-8799	4,787,857.41	7,801,309.96	12,589,167.37	5,318,119.00	6,263,965.00	11,582,084.00	-8.0%
5) TOTAL, REVENUES			162,964,598.73	73,004,630.85	235,969,229.58	161,924,792.00	51,313,463.00	213,238,255.00	-9.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	63,063,747.56	23,253,820.24	86,317,567.80	62,444,500.00	22,786,291.00	85,230,791.00	-1.3%
2) Classified Salaries		2000-2999	18,219,643.14	10,226,992.07	28,446,635.21	19,551,136.00	11,938,277.00	31,489,413.00	10.7%
3) Employee Benefits		3000-3999	32,206,638.12	20,300,876.03	52,507,514.15	34,260,097.00	22,025,573.00	56,285,670.00	7.2%
4) Books and Supplies		4000-4999	5,125,346.92	3,757,469.30	8,882,816.22	9,023,673.00	6,730,009.00	15,753,682.00	77.4%
5) Services and Other Operating Expenditures		5000-5999	14,512,334.17	16,243,980.64	30,756,314.81	16,234,553.00	13,967,632.00	30,202,185.00	-1.8%
6) Capital Outlay		6000-6999	83,133.82	15,044,862.57	15,127,996.39	355,115.00	7,019,175.00	7,374,290.00	-51.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	773,144.44	4,889,930.75	5,663,075.19	862,306.00	4,199,341.00	5,061,647.00	-10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,832,284.86)	1,229,848.26	(602,436.60)	(2,060,247.00)	1,239,150.00	(821,097.00)	36.3%
9) TOTAL, EXPENDITURES			132,151,703.31	94,947,779.86	227,099,483.17	140,671,133.00	89,905,448.00	230,576,581.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,812,895.42	(21,943,149.01)	8,869,746.41	21,253,659.00	(38,591,985.00)	(17,338,326.00)	-295.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	550,000.00	1,174,075.45	1,724,075.45	550,000.00	1,000,000.00	1,550,000.00	-10.1%
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	(24,618,576.63)	24,618,576.63	0.00	(27,808,203.00)	27,808,203.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,088,576.63)	23,444,501.18	(1,644,075.45)	(28,278,203.00)	26,808,203.00	(1,470,000.00)	-10.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,724,318.79	1,501,352.17	7,225,670.96	(7,024,544.00)	(11,783,782.00)	(18,808,326.00)	-360.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,888,454.71	37,800,066.63	68,688,521.34	36,695,754.17	39,301,418.80	75,997,172.97	10.6%
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)			30,888,454.71	37,800,066.63	68,688,521.34	36,695,754.17	39,301,418.80	75,997,172.97	10.6%
d) Other Restatements		9795	82,980.67	0.00	82,980.67	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,971,435.38	37,800,066.63	68,771,502.01	36,695,754.17	39,301,418.80	75,997,172.97	10.5%
2) Ending Balance, June 30 (E + F1e)			36,695,754.17	39,301,418.80	75,997,172.97	29,671,210.17	27,517,636.80	57,188,846.97	-24.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	116,915.57	0.00	116,915.57	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	302,547.52	814,944.31	1,117,491.83	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	38,486,474.49	38,486,474.49	0.00	27,541,393.21	27,541,393.21	-28.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	8,600,000.00	0.00	8,600,000.00	3,600,000.00	0.00	3,600,000.00	-58.1%
d) Assigned									
Other Assignments		9780	3,028,774.39	0.00	3,028,774.39	1,819,908.39	0.00	1,819,908.39	-39.9%
SELPA	0000	9780	496,128.38		496,128.38			0.00	
Site Carry over Budgets	0000	9780	190,417.01		190,417.01			0.00	
S/C Carry over	0000	9780	2,342,229.00		2,342,229.00			0.00	
SELPA	0000	9780			0.00	496,128.38		496,128.38	
Site Carry over Budgets	0000	9780			0.00	190,417.01		190,417.01	
Fair Market Value Adjustment	0000	9780			0.00	1,133,363.00		1,133,363.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,864,707.00	0.00	6,864,707.00	6,963,697.00	0.00	6,963,697.00	1.4%
Unassigned/Unappropriated Amount		9790	17,747,809.69	0.00	17,747,809.69	17,252,604.78	(23,756.41)	17,228,848.37	-2.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	48,594,866.74	29,917,869.86	78,512,736.60				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,935,853.00)	(99,251.00)	(3,035,104.00)				
b) in Banks		9120	16,107.61	51,635.00	67,742.61				
c) in Revolving Cash Account		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description Resource Codes Object Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	1,329,187.41	19,338,243.66	20,667,431.07				
4) Due from Grantor Government		9290	682.00	0.00	682.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	116,915.57	0.00	116,915.57				
7) Prepaid Expenditures		9330	302,547.52	814,944.31	1,117,491.83				
8) Other Current Assets		9340	4,304.98	0.00	4,304.98				
9) Lease Receivable		9380	1,063,156.17	0.00	1,063,156.17				
10) TOTAL, ASSETS			48,526,915.00	50,023,441.83	98,550,356.83				
<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	8,899,329.66	9,908,960.49	18,808,290.15				
2) Due to Grantor Governments		9590	1,868,675.00	0.00	1,868,675.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	813,062.54	813,062.54				
6) TOTAL, LIABILITIES			10,768,004.66	10,722,023.03	21,490,027.69				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	1,063,156.17	0.00	1,063,156.17				
2) TOTAL, DEFERRED INFLOWS			1,063,156.17	0.00	1,063,156.17				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			36,695,754.17	39,301,418.80	75,997,172.97				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	101,462,640.00	0.00	101,462,640.00	116,777,641.00	0.00	116,777,641.00	15.1%
Education Protection Account State Aid - Current Year		8012	16,754,743.00	0.00	16,754,743.00	2,119,658.00	0.00	2,119,658.00	-87.3%
State Aid - Prior Years		8019	18,248.00	0.00	18,248.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	64,677.20	0.00	64,677.20	64,691.00	0.00	64,691.00	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	26.27	0.00	26.27	0.00	0.00	0.00	-100.0%
County & District Taxes									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

DescriptionResource CodesObject Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Secured Roll Taxes		8041	16,584,881.55	0.00	16,584,881.55	16,343,608.00	0.00	16,343,608.00	-1.5%
Unsecured Roll Taxes		8042	281,197.16	0.00	281,197.16	281,197.00	0.00	281,197.00	0.0%
Prior Years' Taxes		8043	438,408.88	0.00	438,408.88	537,738.00	0.00	537,738.00	22.7%
Supplemental Taxes		8044	700,348.67	0.00	700,348.67	735,546.00	0.00	735,546.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,558,783.70	0.00	13,558,783.70	12,760,677.00	0.00	12,760,677.00	-5.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,392,448.23	0.00	4,392,448.23	3,445,240.00	0.00	3,445,240.00	-21.6%
Penalties and Interest from Delinquent Taxes		8048	22,290.55	0.00	22,290.55	0.00	0.00	0.00	-100.0%
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			154,278,693.21	0.00	154,278,693.21	153,065,996.00	0.00	153,065,996.00	-0.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,564.00)	0.00	(1,564.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			154,277,129.21	0.00	154,277,129.21	153,065,996.00	0.00	153,065,996.00	-0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,884,937.91	2,884,937.91	0.00	2,893,775.00	2,893,775.00	0.3%
Special Education Discretionary Grants		8182	0.00	2,495,122.70	2,495,122.70	0.00	2,301,260.00	2,301,260.00	-7.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,698,916.31	2,698,916.31		2,567,304.00	2,567,304.00	-4.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		399,563.55	399,563.55		253,959.00	253,959.00	-36.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		170,449.67	170,449.67		137,575.00	137,575.00	-19.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		380,946.73	380,946.73		373,095.00	373,095.00	-2.1%
Career and Technical Education	3500-3599	8290		115,517.18	115,517.18		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	16,081,292.85	16,081,292.85	0.00	5,650,061.00	5,650,061.00	-64.9%
TOTAL, FEDERAL REVENUE			0.00	25,226,746.90	25,226,746.90	0.00	14,177,029.00	14,177,029.00	-43.8%
<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		12,445,319.47	12,445,319.47		12,401,395.00	12,401,395.00	-0.4%
Prior Years	6500	8319		(114,900.91)	(114,900.91)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	43,511.00	43,511.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	529,084.00	0.00	529,084.00	540,934.00	0.00	540,934.00	2.2%
Lottery - Unrestricted and Instructional Materials		8560	2,374,862.11	1,210,570.47	3,585,432.58	1,920,450.00	781,200.00	2,701,650.00	-24.6%
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		457,836.39	457,836.39		457,836.00	457,836.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		753,145.53	753,145.53		429,178.00	429,178.00	-43.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	995,666.00	25,181,092.04	26,176,758.04	1,079,293.00	16,802,860.00	17,882,153.00	-31.7%
TOTAL, OTHER STATE REVENUE			3,899,612.11	39,976,573.99	43,876,186.10	3,540,677.00	30,872,469.00	34,413,146.00	-21.6%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,174,075.45	1,174,075.45	0.00	1,000,000.00	1,000,000.00	-14.8%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	324,703.33	0.00	324,703.33	338,800.00	0.00	338,800.00	4.3%
Interest		8660	3,119,703.37	0.00	3,119,703.37	775,000.00	200.00	775,200.00	-75.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,133,362.56	77,360.35	1,210,722.91	4,069,215.00	0.00	4,069,215.00	236.1%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	325,472.29	325,472.29	0.00	327,822.00	327,822.00	0.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	134,332.01	134,332.01	0.00	0.00	0.00	-100.0%
Other Local Revenue									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

DescriptionResource CodesObject Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	210,088.15	1,899,871.30	2,109,959.45	135,104.00	867,813.00	1,002,917.00	-52.5%
Tuition		8710	0.00	4,190,198.56	4,190,198.56	0.00	4,068,130.00	4,068,130.00	-2.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,787,857.41	7,801,309.96	12,589,167.37	5,318,119.00	6,263,965.00	11,582,084.00	-8.0%
TOTAL, REVENUES			162,964,598.73	73,004,630.85	235,969,229.58	161,924,792.00	51,313,463.00	213,238,255.00	-9.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	53,570,686.07	17,953,441.88	71,524,127.95	52,521,180.00	18,012,840.00	70,534,020.00	-1.4%
Certificated Pupil Support Salaries		1200	2,714,444.19	3,344,302.36	6,058,746.55	2,776,369.00	2,993,022.00	5,769,391.00	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,292,734.88	1,832,485.58	8,125,220.46	6,576,031.00	1,715,142.00	8,291,173.00	2.0%
Other Certificated Salaries		1900	485,882.42	123,590.42	609,472.84	570,920.00	65,287.00	636,207.00	4.4%
TOTAL, CERTIFICATED SALARIES			63,063,747.56	23,253,820.24	86,317,567.80	62,444,500.00	22,786,291.00	85,230,791.00	-1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,677,487.61	5,154,563.35	6,832,050.96	1,854,357.00	6,844,198.00	8,698,555.00	27.3%
Classified Support Salaries		2200	7,550,329.72	2,900,544.56	10,450,874.28	8,147,409.00	2,916,585.00	11,063,994.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	1,009,175.98	820,926.27	1,830,102.25	1,049,111.00	824,849.00	1,873,960.00	2.4%
Clerical, Technical and Office Salaries		2400	6,801,285.84	1,276,246.70	8,077,532.54	7,263,972.00	1,301,645.00	8,565,617.00	6.0%
Other Classified Salaries		2900	1,181,363.99	74,711.19	1,256,075.18	1,236,287.00	51,000.00	1,287,287.00	2.5%
TOTAL, CLASSIFIED SALARIES			18,219,643.14	10,226,992.07	28,446,635.21	19,551,136.00	11,938,277.00	31,489,413.00	10.7%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
EMPLOYEE BENEFITS									
STRS		3101-3102	11,796,928.50	10,828,905.40	22,625,833.90	11,792,360.00	10,804,222.00	22,596,582.00	-0.1%
PERS		3201-3202	4,053,048.18	2,459,577.89	6,512,626.07	5,257,590.00	3,083,267.00	8,340,857.00	28.1%
OASDI/Medicare/Alternative		3301-3302	2,342,424.95	1,145,317.12	3,487,742.07	2,459,478.00	1,280,076.00	3,739,554.00	7.2%
Health and Welfare Benefits		3401-3402	12,675,109.58	5,329,129.92	18,004,239.50	13,503,415.00	6,339,367.00	19,842,782.00	10.2%
Unemployment Insurance		3501-3502	39,522.40	16,454.27	55,976.67	41,681.00	17,803.00	59,484.00	6.3%
Workers' Compensation		3601-3602	820,821.22	338,143.14	1,158,964.36	699,307.00	296,957.00	996,264.00	-14.0%
OPEB, Allocated		3701-3702	223,026.79	91,126.34	314,153.13	239,091.00	98,779.00	337,870.00	7.5%
OPEB, Active Employees		3751-3752	106,845.11	53,926.43	160,771.54	106,065.00	56,012.00	162,077.00	0.8%
Other Employee Benefits		3901-3902	148,911.39	38,295.52	187,206.91	161,110.00	49,090.00	210,200.00	12.3%
TOTAL, EMPLOYEE BENEFITS			32,206,638.12	20,300,876.03	52,507,514.15	34,260,097.00	22,025,573.00	56,285,670.00	7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	18,109.74	55,901.96	74,011.70	1,518,988.00	4,491,012.00	6,010,000.00	8,020.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,527,271.62	2,696,688.64	7,223,960.26	6,970,527.00	2,133,997.00	9,104,524.00	26.0%
Noncapitalized Equipment		4400	579,965.56	1,004,340.68	1,584,306.24	534,158.00	105,000.00	639,158.00	-59.7%
Food		4700	0.00	538.02	538.02	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,125,346.92	3,757,469.30	8,882,816.22	9,023,673.00	6,730,009.00	15,753,682.00	77.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,286,934.24	8,681,429.15	9,968,363.39	1,389,316.00	9,308,986.00	10,698,302.00	7.3%
Travel and Conferences		5200	444,465.19	395,159.38	839,624.57	328,073.00	285,658.00	613,731.00	-26.9%
Dues and Memberships		5300	186,057.59	12,267.44	198,325.03	189,251.00	18,810.00	208,061.00	4.9%
Insurance		5400 - 5450	1,902,905.12	0.00	1,902,905.12	1,415,489.00	0.00	1,415,489.00	-25.6%
Operations and Housekeeping Services		5500	3,423,031.31	(500.73)	3,422,530.58	3,846,180.00	500.00	3,846,680.00	12.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	507,488.97	199,570.84	707,059.81	622,064.00	405,400.00	1,027,464.00	45.3%
Transfers of Direct Costs		5710	(161,826.35)	161,826.35	0.00	(5,030.00)	5,030.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,575.28)	4,847.18	(38,728.10)	(102,605.00)	6,400.00	(96,205.00)	148.4%
Professional/Consulting Services and Operating Expenditures		5800	6,703,470.60	6,789,359.68	13,492,830.28	8,151,409.00	3,935,348.00	12,086,757.00	-10.4%
Communications		5900	263,382.78	21.35	263,404.13	400,406.00	1,500.00	401,906.00	52.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,512,334.17	16,243,980.64	30,756,314.81	16,234,553.00	13,967,632.00	30,202,185.00	-1.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	13,545.00	202,989.95	216,534.95	0.00	40,000.00	40,000.00	-81.5%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	0.00	14,568,230.77	14,568,230.77	0.00	6,104,858.00	6,104,858.00	-58.1%
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	49,004.87	273,641.85	322,646.72	355,115.00	874,317.00	1,229,432.00	281.0%
Equipment Replacement		6500	20,583.95	0.00	20,583.95	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,133.82	15,044,862.57	15,127,996.39	355,115.00	7,019,175.00	7,374,290.00	-51.3%
<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	3,821,314.83	3,821,314.83	0.00	3,163,179.00	3,163,179.00	-17.2%
Payments to County Offices		7142	386,410.00	0.00	386,410.00	475,572.00	0.00	475,572.00	23.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	1,068,615.92	1,068,615.92	0.00	1,036,162.00	1,036,162.00	-3.0%
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	35,100.65	0.00	35,100.65	24,651.00	0.00	24,651.00	-29.8%
Other Debt Service - Principal		7439	351,633.79	0.00	351,633.79	362,083.00	0.00	362,083.00	3.0%

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)			773,144.44	4,889,930.75	5,663,075.19	862,306.00	4,199,341.00	5,061,647.00	-10.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,229,848.26)	1,229,848.26	0.00	(1,239,150.00)	1,239,150.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(602,436.60)	0.00	(602,436.60)	(821,097.00)	0.00	(821,097.00)	36.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,832,284.86)	1,229,848.26	(602,436.60)	(2,060,247.00)	1,239,150.00	(821,097.00)	36.3%
TOTAL, EXPENDITURES			132,151,703.31	94,947,779.86	227,099,483.17	140,671,133.00	89,905,448.00	230,576,581.00	1.5%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	550,000.00	1,174,075.45	1,724,075.45	550,000.00	1,000,000.00	1,550,000.00	-10.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			550,000.00	1,174,075.45	1,724,075.45	550,000.00	1,000,000.00	1,550,000.00	-10.1%
<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	(24,618,576.63)	24,618,576.63	0.00	(27,808,203.00)	27,808,203.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,618,576.63)	24,618,576.63	0.00	(27,808,203.00)	27,808,203.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(25,088,576.63)	23,444,501.18	(1,644,075.45)	(28,278,203.00)	26,808,203.00	(1,470,000.00)	-10.6%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	154,277,129.21	0.00	154,277,129.21	153,065,996.00	0.00	153,065,996.00	-0.8%
2) Federal Revenue		8100-8299	0.00	25,226,746.90	25,226,746.90	0.00	14,177,029.00	14,177,029.00	-43.8%
3) Other State Revenue		8300-8599	3,899,612.11	39,976,573.99	43,876,186.10	3,540,677.00	30,872,469.00	34,413,146.00	-21.6%
4) Other Local Revenue		8600-8799	4,787,857.41	7,801,309.96	12,589,167.37	5,318,119.00	6,263,965.00	11,582,084.00	-8.0%
5) TOTAL, REVENUES			162,964,598.73	73,004,630.85	235,969,229.58	161,924,792.00	51,313,463.00	213,238,255.00	-9.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	83,026,072.33	52,767,940.69	135,794,013.02	87,274,843.00	58,277,909.00	145,552,752.00	7.2%
2) Instruction - Related Services	2000-2999		13,782,490.32	7,577,907.51	21,360,397.83	14,857,025.00	6,480,327.00	21,337,352.00	-0.1%
3) Pupil Services	3000-3999		9,424,460.19	6,760,820.96	16,185,281.15	10,174,114.00	6,160,935.00	16,335,049.00	0.9%
4) Ancillary Services	4000-4999		414,410.66	3,786.82	418,197.48	435,784.00	0.00	435,784.00	4.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,503,229.55	1,537,222.16	13,040,451.71	12,079,741.00	1,440,167.00	13,519,908.00	3.7%
8) Plant Services	8000-8999		13,227,895.82	21,410,170.97	34,638,066.79	14,987,320.00	13,346,769.00	28,334,089.00	-18.2%
9) Other Outgo	9000-9999		773,144.44	4,889,930.75	5,663,075.19	862,306.00	4,199,341.00	5,061,647.00	-10.6%
10) TOTAL, EXPENDITURES			132,151,703.31	94,947,779.86	227,099,483.17	140,671,133.00	89,905,448.00	230,576,581.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,812,895.42	(21,943,149.01)	8,869,746.41	21,253,659.00	(38,591,985.00)	(17,338,326.00)	-295.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	550,000.00	1,174,075.45	1,724,075.45	550,000.00	1,000,000.00	1,550,000.00	-10.1%
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	(24,618,576.63)	24,618,576.63	0.00	(27,808,203.00)	27,808,203.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,088,576.63)	23,444,501.18	(1,644,075.45)	(28,278,203.00)	26,808,203.00	(1,470,000.00)	-10.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,724,318.79	1,501,352.17	7,225,670.96	(7,024,544.00)	(11,783,782.00)	(18,808,326.00)	-360.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,888,454.71	37,800,066.63	68,688,521.34	36,695,754.17	39,301,418.80	75,997,172.97	10.6%

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)			30,888,454.71	37,800,066.63	68,688,521.34	36,695,754.17	39,301,418.80	75,997,172.97	10.6%
d) Other Restatements		9795	82,980.67	0.00	82,980.67	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,971,435.38	37,800,066.63	68,771,502.01	36,695,754.17	39,301,418.80	75,997,172.97	10.5%
2) Ending Balance, June 30 (E + F1e)			36,695,754.17	39,301,418.80	75,997,172.97	29,671,210.17	27,517,636.80	57,188,846.97	-24.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	116,915.57	0.00	116,915.57	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	302,547.52	814,944.31	1,117,491.83	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	38,486,474.49	38,486,474.49	0.00	27,541,393.21	27,541,393.21	-28.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,600,000.00	0.00	8,600,000.00	3,600,000.00	0.00	3,600,000.00	-58.1%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,028,774.39	0.00	3,028,774.39	1,819,908.39	0.00	1,819,908.39	-39.9%
SELPA	0000	9780	496,128.38		496,128.38			0.00	
Site Carry over Budgets	0000	9780	190,417.01		190,417.01			0.00	
S/C Carry over	0000	9780	2,342,229.00		2,342,229.00			0.00	
SELPA	0000	9780			0.00	496,128.38		496,128.38	
Site Carry over Budgets	0000	9780			0.00	190,417.01		190,417.01	
Fair Market Value Adjustment	0000	9780			0.00	1,133,363.00		1,133,363.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,864,707.00	0.00	6,864,707.00	6,963,697.00	0.00	6,963,697.00	1.4%
Unassigned/Unappropriated Amount		9790	17,747,809.69	0.00	17,747,809.69	17,252,604.78	(23,756.41)	17,228,848.37	-2.9%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	7,775,339.52	7,308,972.27
6266	Educator Effectiveness, FY 2021-22	1,341,130.39	1,076,959.20
6300	Lottery: Instructional Materials	3,951,911.60	242,099.60
6332	CA Community Schools Partnership Act - Implementation Grant	5,942,407.37	4,514,515.37
6500	Special Education	1,038,760.68	1,167,734.78
6512	Special Ed: Mental Health Services	45,377.98	45,377.98
6546	Mental Health-Related Services	43,961.04	0.00
6547	Special Education Early Intervention Preschool Grant	1,774,740.34	2,050,680.34
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,618,996.27	2,916,840.92
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,187,026.18	2,276,354.18
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	34,683.29	34,683.29
7029	Child Nutrition: Food Service Staff Training Funds	15,356.55	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,176,414.80	721,617.80
7399	LCFF Equity Multiplier	343,151.00	366,543.00
7412	A-G Access/Success Grant	462,326.95	293,956.95
7413	A-G Learning Loss Mitigation Grant	287,665.51	287,665.51
7415	Classified School Employee Summer Assistance Program	277,580.55	277,580.55
7435	Learning Recovery Emergency Block Grant	7,019,313.99	2,101,872.99
7810	Other Restricted State	108,811.00	108,811.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	22,477.14	229,408.14
9010	Other Restricted Local	2,019,042.34	1,519,719.34
Total, Restricted Balance		38,486,474.49	27,541,393.21

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## **STUDENT ACTIVITY SPECIAL REVENUE FUND**

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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	2,193,071.87	250,000.00	-88.6%
5) TOTAL, REVENUES			2,193,071.87	250,000.00	-88.6%
<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	827,286.37	170,000.00	-79.5%
5) Services and Other Operating Expenditures		5000-5999	1,194,694.73	80,000.00	-93.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,021,981.10	250,000.00	-172.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			171,090.77	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			171,090.77	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	857,022.41	1,028,113.18	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			857,022.41	1,028,113.18	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			857,022.41	1,028,113.18	20.0%
2) Ending Balance, June 30 (E + F1e)			1,028,113.18	1,028,113.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	65,799.49	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	962,313.69	1,028,113.18	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	962,313.69		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	65,799.49		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,028,113.18		
<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 Revenues		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)			1,028,113.18		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,193,071.87	250,000.00	-88.6%
TOTAL, REVENUES			2,193,071.87	250,000.00	-88.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	827,286.37	170,000.00	-79.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			827,286.37	170,000.00	-79.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,194,694.73	80,000.00	-93.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,194,694.73	80,000.00	-93.3%
<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			2,021,981.10	250,000.00	-172.8%
<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	2,193,071.87	250,000.00	-88.6%
5) TOTAL, REVENUES			2,193,071.87	250,000.00	-88.6%
<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		2,021,981.10	250,000.00	-87.6%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,021,981.10	250,000.00	-87.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			171,090.77	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			171,090.77	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	857,022.41	1,028,113.18	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			857,022.41	1,028,113.18	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			857,022.41	1,028,113.18	20.0%
2) Ending Balance, June 30 (E + F1e)			1,028,113.18	1,028,113.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	65,799.49	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	962,313.69	1,028,113.18	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	962,313.69	1,028,113.18
Total, Restricted Balance		962,313.69	1,028,113.18

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## **SPECIAL EDUCATION PASS-THROUGH FUND**

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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	20,399,094.66	18,356,774.00	-10.0%
3) Other State Revenue		8300-8599	64,023,729.80	64,972,053.00	1.5%
4) Other Local Revenue		8600-8799	114,193.43	0.00	-100.0%
5) TOTAL, REVENUES			84,537,017.89	83,328,827.00	-1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	84,422,824.46	83,328,827.00	-1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			84,422,824.46	83,328,827.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			114,193.43	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			114,193.43	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(158,624.43)	(44,431.00)	-72.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(158,624.43)	(44,431.00)	-72.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(158,624.43)	(44,431.00)	-72.0%
2) Ending Balance, June 30 (E + F1e)			(44,431.00)	(44,431.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(44,431.00)	(44,431.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,160,006.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(44,431.00)		
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	17,487,392.63		
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			18,602,968.52		
<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	18,647,399.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,647,399.52		
<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)			(44,431.00)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	20,399,094.66	18,356,774.00	-10.0%
TOTAL, FEDERAL REVENUE			20,399,094.66	18,356,774.00	-10.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	64,023,729.80	64,972,053.00	1.5%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			64,023,729.80	64,972,053.00	1.5%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	114,193.43	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,193.43	0.00	-100.0%
TOTAL, REVENUES			84,537,017.89	83,328,827.00	-1.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	20,399,094.66	18,356,774.00	-10.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	64,023,729.80	64,972,053.00	1.5%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			84,422,824.46	83,328,827.00	-1.3%
TOTAL, EXPENDITURES			84,422,824.46	83,328,827.00	-1.3%

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	20,399,094.66	18,356,774.00	-10.0%
3) Other State Revenue		8300-8599	64,023,729.80	64,972,053.00	1.5%
4) Other Local Revenue		8600-8799	114,193.43	0.00	-100.0%
5) TOTAL, REVENUES			84,537,017.89	83,328,827.00	-1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	84,422,824.46	83,328,827.00	-1.3%
10) TOTAL, EXPENDITURES			84,422,824.46	83,328,827.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			114,193.43	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			114,193.43	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(158,624.43)	(44,431.00)	-72.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(158,624.43)	(44,431.00)	-72.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(158,624.43)	(44,431.00)	-72.0%
2) Ending Balance, June 30 (E + F1e)			(44,431.00)	(44,431.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(44,431.00)	(44,431.00)	0.0%

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## **ADULT EDUCATION FUND**

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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	741,616.82	512,969.00	-30.8%
3) Other State Revenue		8300-8599	4,192,895.00	4,232,147.00	0.9%
4) Other Local Revenue		8600-8799	1,386,379.92	932,035.00	-32.8%
5) TOTAL, REVENUES			6,320,891.74	5,677,151.00	-10.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,891,550.22	2,136,462.00	12.9%
2) Classified Salaries		2000-2999	1,085,390.79	940,105.00	-13.4%
3) Employee Benefits		3000-3999	1,332,103.13	1,233,701.00	-7.4%
4) Books and Supplies		4000-4999	531,203.00	755,252.00	42.2%
5) Services and Other Operating Expenditures		5000-5999	748,433.63	650,366.00	-13.1%
6) Capital Outlay		6000-6999	69,600.52	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	301,873.31	381,852.00	26.5%
9) TOTAL, EXPENDITURES			5,960,154.60	6,097,738.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			360,737.14	(420,587.00)	-216.6%
<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>			360,737.14	(420,587.00)	-216.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,577,080.67	4,937,817.81	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,577,080.67	4,937,817.81	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,577,080.67	4,937,817.81	7.9%
2) Ending Balance, June 30 (E + F1e)			4,937,817.81	4,517,230.81	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,223.40	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,922,594.41	4,517,230.81	-8.2%
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	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,842,071.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(185,462.00)		
b) in Banks		9120	369,048.28		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	100.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	257,586.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	15,223.40		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,298,567.15		
<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	360,749.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			360,749.34		
<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)			4,937,817.81		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	741,616.82	512,969.00	-30.8%
TOTAL, FEDERAL REVENUE			741,616.82	512,969.00	-30.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,930,993.00	4,197,147.00	6.8%
All Other State Revenue	All Other	8590	261,902.00	35,000.00	-86.6%
TOTAL, OTHER STATE REVENUE			4,192,895.00	4,232,147.00	0.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	188,023.11	100,035.00	-46.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	36,948.76	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	1,010,170.65	712,000.00	-29.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	151,237.40	120,000.00	-20.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,386,379.92	932,035.00	-32.8%
TOTAL, REVENUES			6,320,891.74	5,677,151.00	-10.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,347,603.99	1,425,503.00	5.8%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	247,506.28	256,778.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	294,318.86	453,120.00	54.0%
Other Certificated Salaries		1900	2,121.09	1,061.00	-50.0%
TOTAL, CERTIFICATED SALARIES			1,891,550.22	2,136,462.00	12.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	228,351.64	47,790.00	-79.1%
Classified Support Salaries		2200	270,185.26	292,314.00	8.2%
Classified Supervisors' and Administrators' Salaries		2300	131,007.49	128,628.00	-1.8%
Clerical, Technical and Office Salaries		2400	439,313.44	446,969.00	1.7%
Other Classified Salaries		2900	16,532.96	24,404.00	47.6%
TOTAL, CLASSIFIED SALARIES			1,085,390.79	940,105.00	-13.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	440,217.30	342,258.00	-22.3%
PERS		3201-3202	283,324.83	249,123.00	-12.1%
OASDI/Medicare/Alternative		3301-3302	119,093.94	119,157.00	0.1%
Health and Welfare Benefits		3401-3402	439,946.41	476,166.00	8.2%
Unemployment Insurance		3501-3502	1,454.71	1,588.00	9.2%
Workers' Compensation		3601-3602	30,111.83	26,205.00	-13.0%
OPEB, Allocated		3701-3702	7,194.81	7,938.00	10.3%
OPEB, Active Employees		3751-3752	4,568.72	4,466.00	-2.2%
Other Employee Benefits		3901-3902	6,190.58	6,800.00	9.8%
TOTAL, EMPLOYEE BENEFITS			1,332,103.13	1,233,701.00	-7.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	100,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	371,679.37	500,908.00	34.8%
Noncapitalized Equipment		4400	159,523.63	154,344.00	-3.2%
TOTAL, BOOKS AND SUPPLIES			531,203.00	755,252.00	42.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,430.38	13,337.00	-23.5%
Dues and Memberships		5300	3,690.00	1,875.00	-49.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	69,436.86	49,658.00	-28.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(5,446.15)	2,000.00	-136.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,147.10	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	660,426.60	571,996.00	-13.4%
Communications		5900	748.84	11,500.00	1,435.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			748,433.63	650,366.00	-13.1%
<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	69,600.52	0.00	-100.0%
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			69,600.52	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	301,873.31	381,852.00	26.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			301,873.31	381,852.00	26.5%
TOTAL, EXPENDITURES			5,960,154.60	6,097,738.00	2.3%
<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>					
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	741,616.82	512,969.00	-30.8%
3) Other State Revenue		8300-8599	4,192,895.00	4,232,147.00	0.9%
4) Other Local Revenue		8600-8799	1,386,379.92	932,035.00	-32.8%
5) TOTAL, REVENUES			6,320,891.74	5,677,151.00	-10.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,038,248.98	2,959,782.00	-2.6%
2) Instruction - Related Services	2000-2999		1,707,622.67	1,904,654.00	11.5%
3) Pupil Services	3000-3999		345,226.99	335,930.00	-2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		301,873.31	381,852.00	26.5%
8) Plant Services	8000-8999		567,182.65	515,520.00	-9.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,960,154.60	6,097,738.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			360,737.14	(420,587.00)	-216.6%
<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>			360,737.14	(420,587.00)	-216.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,577,080.67	4,937,817.81	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,577,080.67	4,937,817.81	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,577,080.67	4,937,817.81	7.9%
2) Ending Balance, June 30 (E + F1e)			4,937,817.81	4,517,230.81	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,223.40	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,922,594.41	4,517,230.81	-8.2%
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	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5810	Other Restricted Federal	1,020,232.76	1,150,267.76
6371	CalWORKs for ROCP or Adult Education	805,709.89	652,864.89
6391	Adult Education Program	2,880,978.94	2,408,772.94
9010	Other Restricted Local	215,672.82	305,325.22
Total, Restricted Balance		4,922,594.41	4,517,230.81

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## **CHILD DEVELOPMENT FUND**

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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	149,720.00	259,512.00	73.3%
3) Other State Revenue		8300-8599	3,768,619.66	2,615,892.00	-30.6%
4) Other Local Revenue		8600-8799	2,207,583.00	1,916,443.00	-13.2%
5) TOTAL, REVENUES			6,125,922.66	4,791,847.00	-21.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	911,726.63	913,604.00	0.2%
2) Classified Salaries		2000-2999	1,747,620.17	1,948,066.00	11.5%
3) Employee Benefits		3000-3999	1,168,860.64	1,198,410.00	2.5%
4) Books and Supplies		4000-4999	255,767.12	461,376.00	80.4%
5) Services and Other Operating Expenditures		5000-5999	147,011.48	244,188.00	66.1%
6) Capital Outlay		6000-6999	444,132.05	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	106,528.00	195,390.00	83.4%
9) TOTAL, EXPENDITURES			4,781,646.09	4,961,034.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,344,276.57	(169,187.00)	-112.6%
<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	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,264,276.57	(249,187.00)	-119.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,565,454.19	2,829,730.76	80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,565,454.19	2,829,730.76	80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,565,454.19	2,829,730.76	80.8%
2) Ending Balance, June 30 (E + F1e)			2,829,730.76	2,580,543.76	-8.8%
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	2,829,730.76	2,580,543.76	-8.8%
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	2,933,585.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(112,363.00)		
b) in Banks		9120	28,862.25		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	778,038.40		
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			3,628,123.19		
<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	664,684.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	133,708.18		
6) TOTAL, LIABILITIES			798,392.43		
<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)			2,829,730.76		
<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	149,720.00	259,512.00	73.3%
TOTAL, FEDERAL REVENUE			149,720.00	259,512.00	73.3%
<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	2,701,291.96	2,615,892.00	-3.2%
All Other State Revenue	All Other	8590	1,067,327.70	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,768,619.66	2,615,892.00	-30.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	85,869.93	10,000.00	-88.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(38,469.01)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,262.20	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,157,919.88	1,906,443.00	-11.7%
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			2,207,583.00	1,916,443.00	-13.2%
TOTAL, REVENUES			6,125,922.66	4,791,847.00	-21.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	730,765.39	746,754.00	2.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	180,961.24	166,850.00	-7.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			911,726.63	913,604.00	0.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	57,962.15	53,492.00	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	90,306.80	86,207.00	-4.5%
Clerical, Technical and Office Salaries		2400	123,278.92	111,410.00	-9.6%
Other Classified Salaries		2900	1,476,072.30	1,696,957.00	15.0%
TOTAL, CLASSIFIED SALARIES			1,747,620.17	1,948,066.00	11.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	221,211.88	162,329.00	-26.6%
PERS		3201-3202	342,129.47	441,015.00	28.9%
OASDI/Medicare/Alternative		3301-3302	150,543.80	166,316.00	10.5%
Health and Welfare Benefits		3401-3402	411,976.65	391,483.00	-5.0%
Unemployment Insurance		3501-3502	1,310.20	1,483.00	13.2%
Workers' Compensation		3601-3602	26,858.35	24,387.00	-9.2%
OPEB, Allocated		3701-3702	5,137.66	4,621.00	-10.1%
OPEB, Active Employees		3751-3752	4,840.79	3,776.00	-22.0%
Other Employee Benefits		3901-3902	4,851.84	3,000.00	-38.2%
TOTAL, EMPLOYEE BENEFITS			1,168,860.64	1,198,410.00	2.5%
<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	190,645.79	400,376.00	110.0%
Noncapitalized Equipment		4400	65,121.33	61,000.00	-6.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			255,767.12	461,376.00	80.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,053.77	61,915.00	1,125.1%
Dues and Memberships		5300	2,899.00	1,350.00	-53.4%
Insurance		5400-5450	12,000.00	12,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,250.41	13,000.00	939.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48,354.23	40,128.00	-17.0%
Professional/Consulting Services and Operating Expenditures		5800	77,454.07	115,795.00	49.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,011.48	244,188.00	66.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	444,132.05	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			444,132.05	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	106,528.00	195,390.00	83.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,528.00	195,390.00	83.4%
TOTAL, EXPENDITURES			4,781,646.09	4,961,034.00	3.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	80,000.00	80,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	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)			(80,000.00)	(80,000.00)	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	149,720.00	259,512.00	73.3%
3) Other State Revenue		8300-8599	3,768,619.66	2,615,892.00	-30.6%
4) Other Local Revenue		8600-8799	2,207,583.00	1,916,443.00	-13.2%
5) TOTAL, REVENUES			6,125,922.66	4,791,847.00	-21.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,101,531.54	2,498,041.00	18.9%
2) Instruction - Related Services	2000-2999		290,838.03	342,650.00	17.8%
3) Pupil Services	3000-3999		1,742,507.48	1,831,070.00	5.1%
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		106,528.00	195,390.00	83.4%
8) Plant Services	8000-8999		540,241.04	93,883.00	-82.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,781,646.09	4,961,034.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,344,276.57	(169,187.00)	-112.6%
<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	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,264,276.57	(249,187.00)	-119.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,565,454.19	2,829,730.76	80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,565,454.19	2,829,730.76	80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,565,454.19	2,829,730.76	80.8%
2) Ending Balance, June 30 (E + F1e)			2,829,730.76	2,580,543.76	-8.8%
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	2,829,730.76	2,580,543.76	-8.8%
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
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	806.40	806.40
5059	Early Education: ARP California State Preschool Program One-time Stipend	48,600.00	48,600.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	315,886.00	315,886.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	163,572.00	163,572.00
6060	Early Education: State General Child Care, Center-based	.03	.03
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	173,850.34	173,850.34
6130	Early Education: Center-Based Reserve Account	300,090.96	300,090.96
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	116,534.70	116,534.70
7810	Other Restricted State	884,879.00	884,879.00
9010	Other Restricted Local	825,511.33	576,324.33
Total, Restricted Balance		2,829,730.76	2,580,543.76

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## **CAFETERIA SPECIAL REVENUE FUND**

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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	6,124,061.53	5,854,668.00	-4.4%
3) Other State Revenue		8300-8599	2,925,814.56	3,532,730.00	20.7%
4) Other Local Revenue		8600-8799	354,876.08	122,973.00	-65.3%
5) TOTAL, REVENUES			9,404,752.17	9,510,371.00	1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,788,444.33	2,846,930.00	2.1%
3) Employee Benefits		3000-3999	1,221,417.60	1,313,665.00	7.6%
4) Books and Supplies		4000-4999	4,177,171.93	5,446,111.00	30.4%
5) Services and Other Operating Expenditures		5000-5999	178,616.41	251,491.00	40.8%
6) Capital Outlay		6000-6999	1,461,515.45	1,398,493.00	-4.3%
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	194,035.29	243,855.00	25.7%
9) TOTAL, EXPENDITURES			10,021,201.01	11,500,545.00	14.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(616,448.84)	(1,990,174.00)	222.8%
<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>			(616,448.84)	(1,990,174.00)	222.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,742,285.94	7,125,837.10	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,742,285.94	7,125,837.10	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,742,285.94	7,125,837.10	-8.0%
2) Ending Balance, June 30 (E + F1e)			7,125,837.10	5,135,663.10	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	110,853.30	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,014,983.80	5,135,663.10	-26.8%
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	7,084,506.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(271,352.00)		
b) in Banks		9120	8,870.38		
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	330,969.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	110,853.30		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,263,847.34		
<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	138,010.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			138,010.24		
<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)			7,125,837.10		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	6,124,061.53	5,854,668.00	-4.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,124,061.53	5,854,668.00	-4.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,925,814.56	3,532,730.00	20.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,925,814.56	3,532,730.00	20.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	22,868.20	30,973.00	35.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	265,135.53	87,000.00	-67.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	62,103.20	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,769.15	5,000.00	4.8%
TOTAL, OTHER LOCAL REVENUE			354,876.08	122,973.00	-65.3%
TOTAL, REVENUES			9,404,752.17	9,510,371.00	1.1%
<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	2,123,314.18	2,176,578.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	405,116.45	422,430.00	4.3%
Clerical, Technical and Office Salaries		2400	260,013.70	247,922.00	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,788,444.33	2,846,930.00	2.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	521,549.57	590,461.00	13.2%
OASDI/Medicare/Alternative		3301-3302	208,885.45	217,890.00	4.3%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	443,371.39	461,899.00	4.2%
Unemployment Insurance		3501-3502	1,442.43	1,469.00	1.8%
Workers' Compensation		3601-3602	28,161.48	24,232.00	-14.0%
OPEB, Allocated		3701-3702	5,610.33	6,279.00	11.9%
OPEB, Active Employees		3751-3752	5,487.94	4,435.00	-19.2%
Other Employee Benefits		3901-3902	6,909.01	7,000.00	1.3%
TOTAL, EMPLOYEE BENEFITS			1,221,417.60	1,313,665.00	7.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	364,856.78	575,600.00	57.8%
Noncapitalized Equipment		4400	164,230.65	153,000.00	-6.8%
Food		4700	3,648,084.50	4,717,511.00	29.3%
TOTAL, BOOKS AND SUPPLIES			4,177,171.93	5,446,111.00	30.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,243.75	2,750.00	121.1%
Dues and Memberships		5300	1,147.14	1,500.00	30.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,691.55	39,164.00	-3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,449.87	61,000.00	14.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,922.23)	26,077.00	-159.4%
Professional/Consulting Services and Operating Expenditures		5800	126,006.33	121,000.00	-4.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,616.41	251,491.00	40.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	1,426,630.64	125,498.00	-91.2%
Equipment		6400	0.00	250,000.00	New
Equipment Replacement		6500	34,884.81	1,022,995.00	2,832.5%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,461,515.45	1,398,493.00	-4.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	194,035.29	243,855.00	25.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			194,035.29	243,855.00	25.7%
TOTAL, EXPENDITURES			10,021,201.01	11,500,545.00	14.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,124,061.53	5,854,668.00	-4.4%
3) Other State Revenue		8300-8599	2,925,814.56	3,532,730.00	20.7%
4) Other Local Revenue		8600-8799	354,876.08	122,973.00	-65.3%
5) TOTAL, REVENUES			9,404,752.17	9,510,371.00	1.1%
<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		8,359,843.53	11,092,028.00	32.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		194,035.29	243,855.00	25.7%
8) Plant Services	8000-8999		1,467,322.19	164,662.00	-88.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,021,201.01	11,500,545.00	14.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(616,448.84)	(1,990,174.00)	222.8%
<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>			(616,448.84)	(1,990,174.00)	222.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,742,285.94	7,125,837.10	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,742,285.94	7,125,837.10	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,742,285.94	7,125,837.10	-8.0%
2) Ending Balance, June 30 (E + F1e)			7,125,837.10	5,135,663.10	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	110,853.30	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,014,983.80	5,135,663.10	-26.8%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,927,422.80	3,618,812.10
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,093,449.98	997,290.98
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	16,652.81	16,652.81
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	486,495.97	486,495.97
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	490,962.24	16,411.24
Total, Restricted Balance		7,014,983.80	5,135,663.10

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## **SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS**

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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	536,823.13	200,000.00	-62.7%
5) TOTAL, REVENUES			536,823.13	200,000.00	-62.7%
<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	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>			536,823.13	200,000.00	-62.7%
<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>			536,823.13	200,000.00	-62.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,317,886.65	10,854,709.78	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,317,886.65	10,854,709.78	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,317,886.65	10,854,709.78	5.2%
2) Ending Balance, June 30 (E + F1e)			10,854,709.78	11,054,709.78	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	10,854,709.78	11,054,709.78	1.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,160,212.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(427,461.00)		
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	121,958.21		
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			10,854,709.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (must agree with line F2) (G10 + H2) - (I6 + J2)			10,854,709.78		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	445,747.33	200,000.00	-55.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	91,075.80	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			536,823.13	200,000.00	-62.7%
TOTAL, REVENUES			536,823.13	200,000.00	-62.7%
<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>					
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)			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	536,823.13	200,000.00	-62.7%
5) TOTAL, REVENUES			536,823.13	200,000.00	-62.7%
<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		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>			536,823.13	200,000.00	-62.7%
<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>			536,823.13	200,000.00	-62.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,317,886.65	10,854,709.78	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,317,886.65	10,854,709.78	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,317,886.65	10,854,709.78	5.2%
2) Ending Balance, June 30 (E + F1e)			10,854,709.78	11,054,709.78	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	10,854,709.78	11,054,709.78	1.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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## **BUILDING FUND**

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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	499,358.84	488,648.00	-2.1%
5) TOTAL, REVENUES			499,358.84	488,648.00	-2.1%
<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	2,125,740.59	6,049,947.00	184.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,125,740.59	6,049,947.00	184.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,626,381.75)	(5,561,299.00)	241.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,626,381.75)	(5,561,299.00)	241.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,711,299.52	7,084,917.77	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,711,299.52	7,084,917.77	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,711,299.52	7,084,917.77	-18.7%
2) Ending Balance, June 30 (E + F1e)			7,084,917.77	1,523,618.77	-78.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	7,084,917.77	1,523,618.77	-78.5%
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	7,959,671.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(304,873.00)		
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	93,622.77		
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			7,748,421.46		
<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	663,503.69		
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			663,503.69		
<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)			7,084,917.77		
<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	365,584.12	50,000.00	-86.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	133,774.72	438,648.00	227.9%
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			499,358.84	488,648.00	-2.1%
TOTAL, REVENUES			499,358.84	488,648.00	-2.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,125,740.59	4,549,947.00	114.0%
Buildings and Improvements of Buildings		6200	0.00	1,500,000.00	New
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			2,125,740.59	6,049,947.00	184.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,125,740.59	6,049,947.00	184.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	499,358.84	488,648.00	-2.1%
5) TOTAL, REVENUES			499,358.84	488,648.00	-2.1%
<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		2,125,740.59	6,049,947.00	184.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,125,740.59	6,049,947.00	184.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,626,381.75)	(5,561,299.00)	241.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,626,381.75)	(5,561,299.00)	241.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,711,299.52	7,084,917.77	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,711,299.52	7,084,917.77	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,711,299.52	7,084,917.77	-18.7%
2) Ending Balance, June 30 (E + F1e)			7,084,917.77	1,523,618.77	-78.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	7,084,917.77	1,523,618.77	-78.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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**CAPITAL FACILITIES FUND**

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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	1,296,802.75	499,431.00	-61.5%
5) TOTAL, REVENUES			1,296,802.75	499,431.00	-61.5%
<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	32,149.00	30,000.00	-6.7%
6) Capital Outlay		6000-6999	8,211.62	3,596,248.00	43,694.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,360.62	3,626,248.00	8,884.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,256,442.13	(3,126,817.00)	-348.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,256,442.13	(3,126,817.00)	-348.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,631,176.22	5,887,618.35	27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,631,176.22	5,887,618.35	27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,631,176.22	5,887,618.35	27.1%
2) Ending Balance, June 30 (E + F1e)			5,887,618.35	2,760,801.35	-53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,887,618.35	2,760,801.35	-53.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,060,988.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(232,149.00)		
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	65,859.29		
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			5,894,698.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,080.54		
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			7,080.54		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,887,618.35		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	222,876.99	65,000.00	-70.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,281.86	234,431.00	10,173.7%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,071,643.90	200,000.00	-81.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,296,802.75	499,431.00	-61.5%
TOTAL, REVENUES			1,296,802.75	499,431.00	-61.5%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		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	32,149.00	30,000.00	-6.7%
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			32,149.00	30,000.00	-6.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,211.62	3,596,248.00	43,694.6%
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			8,211.62	3,596,248.00	43,694.6%
<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			40,360.62	3,626,248.00	8,884.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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	1,296,802.75	499,431.00	-61.5%
5) TOTAL, REVENUES			1,296,802.75	499,431.00	-61.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		32,149.00	30,000.00	-6.7%
8) Plant Services	8000-8999		8,211.62	3,596,248.00	43,694.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,360.62	3,626,248.00	8,884.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,256,442.13	(3,126,817.00)	-348.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,256,442.13	(3,126,817.00)	-348.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,631,176.22	5,887,618.35	27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,631,176.22	5,887,618.35	27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,631,176.22	5,887,618.35	27.1%
2) Ending Balance, June 30 (E + F1e)			5,887,618.35	2,760,801.35	-53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,887,618.35	2,760,801.35	-53.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	5,887,618.35	2,760,801.35
Total, Restricted Balance		5,887,618.35	2,760,801.35

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## **SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

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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	1,059,683.10	3,000,000.00	183.1%
3) Other State Revenue		8300-8599	1,986,384.29	2,025,910.00	2.0%
4) Other Local Revenue		8600-8799	3,684,891.30	2,398,826.00	-34.9%
5) TOTAL, REVENUES			6,730,958.69	7,424,736.00	10.3%
<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	58,314.32	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,055,674.32	0.00	-100.0%
6) Capital Outlay		6000-6999	42,219,939.05	13,649,164.00	-67.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,333,927.69	13,649,164.00	-69.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,602,969.00)	(6,224,428.00)	-83.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,724,075.45	1,550,000.00	-10.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,724,075.45	1,550,000.00	-10.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,878,893.55)	(4,674,428.00)	-87.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,540,862.98	11,661,969.43	-75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,540,862.98	11,661,969.43	-75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,540,862.98	11,661,969.43	-75.5%
2) Ending Balance, June 30 (E + F1e)			11,661,969.43	6,987,541.43	-40.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,573,969.43	4,899,541.43	-48.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,088,000.00	2,088,000.00	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	2,851,072.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(80,736.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	7,883,395.90		
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	1,866,854.08		
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	46,521,803.68		
10) TOTAL, ASSETS			59,042,390.28		
<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	684,617.17		
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			684,617.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	46,695,803.68		
2) TOTAL, DEFERRED INFLOWS			46,695,803.68		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,661,969.43		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	1,059,683.10	3,000,000.00	183.1%
TOTAL, FEDERAL REVENUE			1,059,683.10	3,000,000.00	183.1%
<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	1,986,384.29	2,025,910.00	2.0%
TOTAL, OTHER STATE REVENUE			1,986,384.29	2,025,910.00	2.0%
<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	269,419.35	2,088,000.00	675.0%
Interest		8660	2,217,872.60	20,000.00	-99.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	210,089.67	290,826.00	38.4%
Other Local Revenue					
All Other Local Revenue		8699	987,509.68	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,684,891.30	2,398,826.00	-34.9%
TOTAL, REVENUES			6,730,958.69	7,424,736.00	10.3%
<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	58,314.32	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			58,314.32	0.00	-100.0%
<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	293,564.31	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,762,110.01	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,055,674.32	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	38,603,732.65	0.00	-100.0%
Land Improvements		6170	2,038,804.17	7,100,000.00	248.2%
Buildings and Improvements of Buildings		6200	1,577,402.23	6,549,164.00	315.2%
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			42,219,939.05	13,649,164.00	-67.7%
<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			44,333,927.69	13,649,164.00	-69.2%
<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	1,724,075.45	1,550,000.00	-10.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,724,075.45	1,550,000.00	-10.1%
<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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,724,075.45	1,550,000.00	-10.1%



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,059,683.10	3,000,000.00	183.1%
3) Other State Revenue		8300-8599	1,986,384.29	2,025,910.00	2.0%
4) Other Local Revenue		8600-8799	3,684,891.30	2,398,826.00	-34.9%
5) TOTAL, REVENUES			6,730,958.69	7,424,736.00	10.3%
<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		44,333,927.69	13,649,164.00	-69.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			44,333,927.69	13,649,164.00	-69.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(37,602,969.00)	(6,224,428.00)	-83.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,724,075.45	1,550,000.00	-10.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,724,075.45	1,550,000.00	-10.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,878,893.55)	(4,674,428.00)	-87.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,540,862.98	11,661,969.43	-75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,540,862.98	11,661,969.43	-75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,540,862.98	11,661,969.43	-75.5%
2) Ending Balance, June 30 (E + F1e)			11,661,969.43	6,987,541.43	-40.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,573,969.43	4,899,541.43	-48.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,088,000.00	2,088,000.00	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	9,573,969.43	4,899,541.43
Total, Restricted Balance		9,573,969.43	4,899,541.43

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## **BOND INTEREST AND REDEMPTION FUND**

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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	78,504.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,390,201.00	14,194,286.00	-7.8%
5) TOTAL, REVENUES			15,468,705.00	14,194,286.00	-8.2%
<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	14,897,391.00	15,685,952.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,897,391.00	15,685,952.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			571,314.00	(1,491,666.00)	-361.1%
<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>			571,314.00	(1,491,666.00)	-361.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,075,354.00	10,646,668.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,075,354.00	10,646,668.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,075,354.00	10,646,668.00	5.7%
2) Ending Balance, June 30 (E + F1e)			10,646,668.00	9,155,002.00	-14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,646,668.00	9,155,002.00	-14.0%
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	11,070,701.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(424,033.00)		
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			10,646,668.00		
<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)			10,646,668.00		
<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	78,504.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			78,504.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	14,326,604.00	13,616,823.00	-5.0%
Unsecured Roll		8612	479,363.00	150,614.00	-68.6%
Prior Years' Taxes		8613	305,990.00	152,995.00	-50.0%
Supplemental Taxes		8614	401,045.00	200,523.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	56,794.00	0.00	-100.0%
Interest		8660	244,438.00	73,331.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(424,033.00)	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			15,390,201.00	14,194,286.00	-7.8%
TOTAL, REVENUES			15,468,705.00	14,194,286.00	-8.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	7,259,737.00	8,084,308.00	11.4%
Bond Interest and Other Service Charges		7434	7,637,654.00	7,601,644.00	-0.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,897,391.00	15,685,952.00	5.3%
TOTAL, EXPENDITURES			14,897,391.00	15,685,952.00	5.3%
<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	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	78,504.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,390,201.00	14,194,286.00	-7.8%
5) TOTAL, REVENUES			15,468,705.00	14,194,286.00	-8.2%
<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	14,897,391.00	15,685,952.00	5.3%
10) TOTAL, EXPENDITURES			14,897,391.00	15,685,952.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			571,314.00	(1,491,666.00)	-361.1%
<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>			571,314.00	(1,491,666.00)	-361.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,075,354.00	10,646,668.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,075,354.00	10,646,668.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,075,354.00	10,646,668.00	5.7%
2) Ending Balance, June 30 (E + F1e)			10,646,668.00	9,155,002.00	-14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,646,668.00	9,155,002.00	-14.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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## **SELF-INSURANCE FUND**

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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	23,292,519.51	24,257,533.00	4.1%
5) TOTAL, REVENUES			23,292,519.51	24,257,533.00	4.1%
<b>B. EXPENSES</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 Expenses		5000-5999	23,193,165.71	24,244,695.00	4.5%
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			23,193,165.71	24,244,695.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			99,353.80	12,838.00	-87.1%
<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>			99,353.80	12,838.00	-87.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,502,282.75	4,601,636.55	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,502,282.75	4,601,636.55	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,502,282.75	4,601,636.55	2.2%
2) Ending Net Position, June 30 (E + F1e)			4,601,636.55	4,614,474.55	0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,601,636.55	4,614,474.55	0.3%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,646,276.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(407,776.00)		
b) in Banks		9120	42,571.95		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,221,663.51		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	87,844.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			11,590,581.24		
<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	6,988,944.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,988,944.69		
<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)			4,601,636.55		
<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					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	205,058.40	55,000.00	-73.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	77,551.02	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	22,989,388.42	24,202,533.00	5.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,521.67	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,292,519.51	24,257,533.00	4.1%
TOTAL, REVENUES			23,292,519.51	24,257,533.00	4.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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 EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	23,193,165.71	24,244,695.00	4.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,193,165.71	24,244,695.00	4.5%
<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%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,193,165.71	24,244,695.00	4.5%
<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>					
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 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	23,292,519.51	24,257,533.00	4.1%
5) TOTAL, REVENUES			23,292,519.51	24,257,533.00	4.1%
<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		23,193,165.71	24,244,695.00	4.5%
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			23,193,165.71	24,244,695.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			99,353.80	12,838.00	-87.1%
<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>			99,353.80	12,838.00	-87.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,502,282.75	4,601,636.55	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,502,282.75	4,601,636.55	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,502,282.75	4,601,636.55	2.2%
2) Ending Net Position, June 30 (E + F1e)			4,601,636.55	4,614,474.55	0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,601,636.55	4,614,474.55	0.3%

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## **SCHOOL DISTRICT CERTIFICATION**

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**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)	58.44%
	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	\$91,270,308.44
	Appropriations Subject to Limit	\$91,270,308.44
	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	6.76%
	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 19, 2024

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Hoyt Yee  
\_\_\_\_\_  
Name  
Business Services Consultant  
\_\_\_\_\_  
Title  
(562) 940-1706  
\_\_\_\_\_  
Telephone  
Yee\_Hoyt@lacoe.edu  
\_\_\_\_\_  
E-mail Address

For School District:

Khrystine Tat, CPA  
\_\_\_\_\_  
Name  
Director, Fiscal Services  
\_\_\_\_\_  
Title  
(626)-974-7000  
\_\_\_\_\_  
Telephone  
ktat@c-v.usd.org  
\_\_\_\_\_  
E-mail Address

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## **AVERAGE DAILY ATTENDANCE**

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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)	10,543.84	10,517.27	10,780.81	10,387.64	10,387.64	10,513.01
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,543.84	10,517.27	10,780.81	10,387.64	10,387.64	10,513.01
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	25.09	25.53	25.53	29.94	29.94	29.94
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	25.09	25.53	25.53	29.94	29.94	29.94
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,568.93	10,542.80	10,806.34	10,417.58	10,417.58	10,542.95
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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## **SCHEDULE OF CAPITAL ASSETS**

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	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	2,548,071.00	0.00	2,548,071.00	18,000,000.00	0.00	20,548,071.00
Work in Progress	7,817,063.00	0.00	7,817,063.00	22,470,687.00	701,087.00	29,586,663.00
Total capital assets not being depreciated	10,365,134.00	0.00	10,365,134.00	40,470,687.00	701,087.00	50,134,734.00
Capital assets being depreciated:						
Land Improvements	89,276,434.00	0.00	89,276,434.00	362,559.00	0.00	89,638,993.00
Buildings	207,020,888.00	0.00	207,020,888.00	21,304,819.00	0.00	228,325,707.00
Equipment	14,300,897.00	0.00	14,300,897.00	856,046.00	39,440.00	15,117,503.00
Total capital assets being depreciated	310,598,219.00	0.00	310,598,219.00	22,523,424.00	39,440.00	333,082,203.00
Accumulated Depreciation for:						
Land Improvements	(64,702,441.00)	0.00	(64,702,441.00)	(4,343,725.00)	0.00	(69,046,166.00)
Buildings	(107,119,397.00)	0.00	(107,119,397.00)	(8,978,952.00)	(590,719.00)	(115,507,630.00)
Equipment	(13,342,158.00)	0.00	(13,342,158.00)	(339,020.00)	(39,440.00)	(13,641,738.00)
Total accumulated depreciation	(185,163,996.00)	0.00	(185,163,996.00)	(13,661,697.00)	(630,159.00)	(198,195,534.00)
Total capital assets being depreciated, net excluding lease and subscription assets	125,434,223.00	0.00	125,434,223.00	8,861,727.00	(590,719.00)	134,886,669.00
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	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	135,799,357.00	0.00	135,799,357.00	49,332,414.00	110,368.00	185,021,403.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	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

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## **SCHEDULE FOR CATEGORICALS**

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A	CSI	Special Education IDEA	IDEA Preschool Loca Entitlement	Special Education IDEA	Special Education IDEA Preschool	Special Education IDEA Early Intervention
FEDERAL CATALOG NUMBER							
RESOURCE CODE	30100.0	31820.0	33100.0	33101.0	01.1-33110.0	33150.0	33850.0
REVENUE OBJECT	8290	8290	8181	8181	8181	8182	8182/8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over	468,675.55	0.00	0.00	0.00	49,691.35	0.00	88,104.00
2. a. Current Year Award	240,640.00	174,382.00	2,558,842.05	221,925.95	70,522.75	77,883.00	170,597.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	240,640.00	174,382.00	2,558,842.05	221,925.95	70,522.75	77,883.00	170,597.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	709,315.55	174,382.00	2,558,842.05	221,925.95	120,214.10	77,883.00	258,701.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	2,510,274.00	174,382.00	(16,044.19)	0.00	120,214.10	45,269.73	0.00
7. Contributed Matching Funds	0.00	0.00	1,186,344.38	0.00	0.00	30,298.02	51,871.53
8. Total Available (sum lines 5, 6, & 7)	2,510,274.00	174,382.00	1,170,300.19	0.00	120,214.10	75,567.75	51,871.53
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,698,916.31	0.00	3,729,142.24	221,925.95	120,214.10	108,181.02	310,572.53
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,698,916.31	0.00	3,729,142.24	221,925.95	120,214.10	108,181.02	310,572.53
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(188,642.31)	174,382.00	(2,558,842.05)	(221,925.95)	0.00	(32,613.27)	(258,701.00)

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

Description	001	002	003	004	005	006	007
a. Unearned Revenue	0.00	174,382.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	188,642.31	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	2,558,842.05	221,925.95	0.00	32,613.27	258,701.00
14. Unused Grant Award Calculation (line 4 minus line 9)	(1,989,600.76)	174,382.00	(1,170,300.19)	0.00	0.00	(30,298.02)	(51,871.53)
15. If Carryover is allowed, enter line 14 amount here	176,168.24	174,382.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,321,631.69	0.00	2,542,797.86	221,925.95	120,214.10	77,883.00	258,701.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Carl D. Perkins Career & Tech Ed	Title II, Part A	Title IV	Title III	ESSER II	ESSER III	ESSER III - LLM
FEDERAL CATALOG NUMBER							
RESOURCE CODE	35500.0	40350.0	41270.0	42030.0	32120.0	32130.0	32140.0
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	162,217.35	226,172.53	146,880.21	3,666,195.14	13,650,061.00	2,162,466.79
2. a. Current Year Award	115,683.00	368,665.00	186,862.00	140,446.00	0.00	0.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	115,683.00	368,665.00	186,862.00	140,446.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	115,683.00	530,882.35	413,034.53	287,326.21	3,666,195.14	13,650,061.00	2,162,466.79
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	42,590.99	818,333.00	300,023.00	91,257.00	3,666,195.14	4,888,452.65	1,165,889.35
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)	42,590.99	818,333.00	300,023.00	91,257.00	3,666,195.14	4,888,452.65	1,165,889.35
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	110,174.30	399,563.55	380,946.73	170,449.67	3,666,195.14	10,315,751.83	1,885,254.24
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	110,174.30	399,563.55	380,946.73	170,449.67	3,666,195.14	10,315,751.83	1,885,254.24
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(67,583.31)	418,769.45	(80,923.73)	(79,192.67)	0.00	(5,427,299.18)	(719,364.89)
a. Unearned Revenue	0.00	418,769.45	0.00	0.00	0.00	0.00	0.00

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

Description	008	009	010	011	012	013	014
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	67,583.31	0.00	80,923.73	79,192.67	0.00	5,427,299.18	719,364.89
14. Unused Grant Award Calculation (line 4 minus line 9)	5,508.70	131,318.80	32,087.80	116,876.54	0.00	3,334,309.17	277,212.55
15. If Carryover is allowed, enter line 14 amount here	0.00	131,318.80	32,087.80	116,876.54	0.00	3,334,309.17	277,212.55
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	110,174.30	399,563.55	380,946.73	170,449.67	3,666,195.14	10,315,751.83	1,885,254.24



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

Description			015
FEDERAL PROGRAM NAME	ARP Homeless Children & Youth	TOTAL	
FEDERAL CATALOG NUMBER			
RESOURCE CODE	56340.0		
REVENUE OBJECT	8290		
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carry over	76,005.01	20,696,468.93	
2. a. Current Year Award	0.00	4,326,448.75	
b. Transferability (ESSA)	0.00	0.00	
c. Other Adjustments	0.00	0.00	
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	0.00	4,326,448.75	
3. Required Matching Funds/Other	0.00	0.00	
4. Total Available Award			
(sum lines 1, 2d, & 3)	76,005.01	25,022,917.68	
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	
6. Cash Received in Current Year	38,502.00	13,845,338.77	
7. Contributed Matching Funds	0.00	1,268,513.93	
8. Total Available (sum lines 5, 6, & 7)	38,502.00	15,113,852.70	
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	42,544.11	24,159,831.72	
10. Non Donor-Authorized Expenditures	0.00	0.00	
11. Total Expenditures (lines 9 & 10)	42,544.11	24,159,831.72	
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(4,042.11)	(9,045,979.02)	
a. Unearned Revenue	0.00	593,151.45	

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

Description	015	
b. Accounts Payable	0.00	188,642.31
c. Accounts Receivable	4,042.11	9,450,488.16
14. Unused Grant Award Calculation (line 4 minus line 9)	33,460.90	863,085.96
15. If Carryover is allowed, enter line 14 amount here	42,544.11	4,284,899.21
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,544.11	22,514,033.17

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	UPK	CTEIG Round 4	CTEIG Round 5	CTEIG Round 6	Special Ed Workability	Strong Workforce Round 4
RESOURCE CODE	60100.0	60530.0	63870.4	63870.5	63870.6	65200.0	63880.4
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	396,379.95	19,660.76	752,597.00	0.00	0.00	9,007.45
2. a. Current Year Award	457,836.39	0.00	0.00	0.00	708,080.00	196,135.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	457,836.39	0.00	0.00	0.00	708,080.00	196,135.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	457,836.39	396,379.95	19,660.76	752,597.00	708,080.00	196,135.00	9,007.45
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	693,379.95	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	412,052.74	0.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	412,052.74	693,379.95	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	457,836.39	239,484.64	19,660.76	732,476.79	1,007.98	196,135.00	9,007.45
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	457,836.39	239,484.64	19,660.76	732,476.79	1,007.98	196,135.00	9,007.45
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(45,783.65)	453,895.31	(19,660.76)	(732,476.79)	(1,007.98)	(196,135.00)	(9,007.45)
a. Unearned Revenue	0.00	453,895.31	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	45,783.65	0.00	19,660.76	732,476.79	1,007.98	196,135.00	9,007.45
14. Unused Grant Award Calculation							

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

Description	001	002	003	004	005	006	007
(line 4 minus line 9)	0.00	156,895.31	0.00	20,120.21	707,072.02	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	156,895.31	0.00	20,120.21	707,072.02	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	457,836.39	239,484.64	19,660.76	732,476.79	1,007.98	196,135.00	9,007.45

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

Description	008	009	010	011	012	
STATE PROGRAM NAME	Strong Workforce Round 4 - Coord	Strong Workforce Round 5	Strong Workforce Round 5 - Coord	Strong Workforce Round 6	STRS On Behalf	TOTAL
RESOURCE CODE	63880.4	63880.5	63880.5	63880.6	76900.0	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Location 0006700		Location 0006700			
<b>AWARD</b>						
1. Prior Year Carry over	54,437.57	0.00	0.00	0.00	0.00	1,232,082.73
2. a. Current Year Award	0.00	599,675.70	130,000.00	228,478.00	6,938,862.00	9,259,067.09
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	0.00	599,675.70	130,000.00	228,478.00	6,938,862.00	9,259,067.09
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	54,437.57	599,675.70	130,000.00	228,478.00	6,938,862.00	10,491,149.82
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	693,379.95
6. Cash Received in Current Year	0.00	0.00	91,000.00	0.00	6,938,862.00	7,441,914.74
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	91,000.00	0.00	6,938,862.00	8,135,294.69
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	12,639.39	274,037.82	19,213.01	0.00	6,938,862.00	8,900,361.23
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	12,639.39	274,037.82	19,213.01	0.00	6,938,862.00	8,900,361.23
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(12,639.39)	(274,037.82)	71,786.99	0.00	0.00	(765,066.54)
a. Unearned Revenue	0.00	0.00	71,786.99	0.00	0.00	525,682.30
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	12,639.39	274,037.82	0.00	0.00	0.00	1,290,748.84
14. Unused Grant Award Calculation						

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

Description	008	009	010	011	012	
(line 4 minus line 9)	41,798.18	325,637.88	110,786.99	228,478.00	0.00	1,590,788.59
15. If Carryover is allowed, enter line 14 amount here	0.00	325,637.88	0.00	228,478.00	0.00	1,438,203.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,639.39	274,037.82	19,213.01	0.00	6,938,862.00	8,900,361.23

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

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

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

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



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

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. 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		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00

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

Description		001
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year		
(line 4 minus line 10)		0.00
		0.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Unrestricted Lottery	ELOP	Educator Effectiveness	Restricted Lottery	CCSPP	ELO Paraprofessionals	Special Education AB602
RESOURCE CODE	11000.0	26000.0	62660.0	63000.0	63320.0	74260.0	01.0-65000.0
REVENUE OBJECT	8560	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	0.00	7,891,043.80	2,105,493.28	2,833,922.91	0.00	51,604.43	0.00
2. a. Current Year Award	2,315,760.28	6,234,951.00	0.00	1,101,217.45	7,125,000.00	0.00	10,824,253.00
b. Other Adjustments	59,101.83	0.00	0.00	109,353.02	0.00	0.00	4,428,429.83
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,374,862.11	6,234,951.00	0.00	1,210,570.47	7,125,000.00	0.00	15,252,682.83
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,374,862.11	14,125,994.80	2,105,493.28	4,044,493.38	7,125,000.00	51,604.43	15,252,682.83
<b>REVENUES</b>							
5. Cash Received in Current Year	2,341,507.89	6,234,951.00	0.00	1,203,878.56	1,350,000.00	0.00	14,026,507.55
6. Amounts Included in Line 5 for							
Prior Year Adjustments	(356,128.67)	0.00	0.00	(337,256.53)	0.00	0.00	0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	389,482.89	0.00	0.00	343,948.44	5,775,000.00	0.00	1,226,175.28
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	389,482.89	0.00	0.00	343,948.44	5,775,000.00	0.00	1,226,175.28
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	16,574,775.00
9. Total Available							
(sum lines 5, 7c, & 8)	2,730,990.78	6,234,951.00	0.00	1,547,827.00	7,125,000.00	0.00	31,827,457.83
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,374,862.11	6,317,514.53	680,753.08	92,581.78	1,182,592.63	51,604.43	31,829,049.08
11. Non Donor-Authorized							
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							
(line 10 plus line 11)	2,374,862.11	6,317,514.53	680,753.08	92,581.78	1,182,592.63	51,604.43	31,829,049.08

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

Description	001	002	003	004	005	006	007
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	0.00	7,808,480.27	1,424,740.20	3,951,911.60	5,942,407.37	0.00	(16,576,366.25)

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Special Education AB602	Special Education AB602	Special Education AB602	Special Education Mental Health	Special Education Early Intervention Preschool Grant	Arts, Music and Instructional Materials Grant	KIT Funds
RESOURCE CODE	01.1-65000.0	01.0-65001.0	01.1-65001.0	01.0-65460	65470.0	67620.0	7028.0/70290.0
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		Low Incidence	SELPA Low Incidence				
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	1,010,216.49	69,400.56	112,201.90	0.00	1,170,286.00	5,675,255.98	325,733.67
2. a. Current Year Award	1,427,010.89	17,609.63	140,000.00	843,096.00	645,400.00	0.00	0.00
b. Other Adjustments	86,980.10	0.00	0.00	0.00	0.00	141,277.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,513,990.99	17,609.63	140,000.00	843,096.00	645,400.00	141,277.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,524,207.48	87,010.19	252,201.90	843,096.00	1,815,686.00	5,816,532.98	325,733.67
<b>REVENUES</b>							
5. Cash Received in Current Year	1,513,990.99	17,609.63	140,000.00	843,096.00	645,400.00	141,277.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,513,990.99	17,609.63	140,000.00	843,096.00	645,400.00	141,277.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,950,762.49	31,030.60	139,114.70	799,134.96	40,945.66	1,641,317.06	275,693.83
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

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

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	1,950,762.49	31,030.60	139,114.70	799,134.96	40,945.66	1,641,317.06	275,693.83
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	573,444.99	55,979.59	113,087.20	43,961.04	1,774,740.34	4,175,215.92	50,039.84

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

Description	015	016	017	018	019	
STATE PROGRAM NAME	LCFF Equity Multiplier	A-G Access/Success Grant	A-G Access/Success Grant	LREBG	Ethnic Studies Block Grant	TOTAL
RESOURCE CODE	73990.0	74120.0	74130.0	74350.0	78100.0	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Restricted						
Ending Balance	0.00	684,394.04	300,420.00	11,793,367.00	108,811.00	34,132,151.06
2. a. Current Year Award	343,151.00	0.00	0.00	0.00	0.00	31,017,449.25
b. Other Adjustments	0.00	0.00	0.00	14,796.00	0.00	4,839,937.78
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	343,151.00	0.00	0.00	14,796.00	0.00	35,857,387.03
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	343,151.00	684,394.04	300,420.00	11,808,163.00	108,811.00	69,989,538.09
<b>REVENUES</b>						
5. Cash Received in Current Year	343,151.00	0.00	0.00	0.00	0.00	28,801,369.62
6. Amounts Included in Line 5 for						
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	(693,385.20)
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	14,796.00	0.00	7,749,402.61
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	0.00	0.00	0.00	14,796.00	0.00	7,749,402.61
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	16,574,775.00
9. Total Available						
(sum lines 5, 7c, & 8)	343,151.00	0.00	0.00	14,796.00	0.00	53,125,547.23
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	0.00	222,067.09	12,754.49	4,788,849.50	0.00	52,430,628.02
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures						
(line 10 plus line 11)	0.00	222,067.09	12,754.49	4,788,849.50	0.00	52,430,628.02

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

Description	015	016	017	018	019	
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year						
(line 4 minus line 10)	343,151.00	462,326.95	287,665.51	7,019,313.50	108,811.00	17,558,910.07



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

Description		001	
LOCAL PROGRAM NAME			TOTAL
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Restricted			
Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)		0.00	0.00
<b>REVENUES</b>			
5. 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			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)		0.00	0.00
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			
(line 10 plus line 11)		0.00	0.00

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

Description		001
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		0.00
		0.00

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## **CURRENT EXPENSE FORMULA**

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**Unaudited Actuals**  
**2023-24 Unaudited Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	86,317,567.80	301	0.00	303	86,317,567.80	305	1,853,170.04		307	84,464,397.76	309
2000 - Classified Salaries	28,446,635.21	311	19,315.83	313	28,427,319.38	315	1,098,086.86		317	27,329,232.52	319
3000 - Employee Benefits	52,507,514.15	321	321,546.80	323	52,185,967.35	325	1,397,295.33		327	50,788,672.02	329
4000 - Books, Supplies Equip Replace. (6500)	8,903,400.17	331	1,229.21	333	8,902,170.96	335	315,099.25		337	8,587,071.71	339
5000 - Services . . . & 7300 - Indirect Costs	30,153,878.21	341	23,627.42	343	30,130,250.79	345	7,786,930.15		347	22,343,320.64	349
TOTAL					205,963,276.28	365	TOTAL			193,512,694.65	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	71,524,127.95	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	6,832,050.96	380
3. STRS. . . . .	3101 & 3102	18,921,918.38	382
4. PERS. . . . .	3201 & 3202	1,526,587.44	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,692,917.66	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	11,577,120.67	385
7. Unemployment Insurance. . . . .	3501 & 3502	38,866.18	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	803,007.58	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	104,118.62	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	62,152.48	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		113,082,867.92	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)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		113,082,867.92	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. . . . .		58.44%	
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) .....		
.....		55.00%
2. Percentage spent by this district (Part II, Line 15) .....		58.44%
.....		
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....		0.00%
.....		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....		193,512,694.65
.....		
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>		

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## **SCHEDULE OF LONG-TERM LIABILITIES**

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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	193,733,780.00	7,476,658.00	201,210,438.00	495,000.00	9,275,000.00	192,430,438.00	7,675,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable	769,848.00	0.00	769,848.00	0.00	9,389.00	760,459.00	362,083.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	24,500.00	2,125,658.00	2,150,158.00	0.00	25,342.00	2,124,816.00	6,000.00
Net Pension Liability	134,373,789.00	(2,147,678.00)	132,226,111.00	32,128,842.00	20,306,077.00	144,048,876.00	0.00
Total/Net OPEB Liability	11,495,200.00	29,959.00	11,525,159.00	0.00	828,037.00	10,697,122.00	0.00
Compensated Absences Payable	1,465,871.00	0.00	1,465,871.00	169,014.00	0.00	1,634,885.00	0.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Governmental activities long-term liabilities	341,862,988.00	7,484,597.00	349,347,585.00	32,792,856.00	30,443,845.00	351,696,596.00	8,043,083.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	0.00
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable		0.00	0.00	0.00	0.00	0.00	0.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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**EVERY STUDENT SUCCEEDS ACT MAINTENANCE OF EFFORT**

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Unaudited Actuals  
2023-24 Unaudited Actuals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

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	228,823,558.62
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	26,407,124.31
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,128,684.69
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	386,734.44
4. Other Transfers Out	All	9200	7200-7299	888,172.95
5. Interfund Transfers Out	All	9300	7600-7629	1,724,075.45
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,848.43
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,190,198.56

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,327,714.52
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	616,448.84
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				194,705,168.63
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				10,542.80
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,468.07

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.)	179,898,596.99	17,275.67
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)	179,898,596.99	17,275.67
B. Required effort (Line A.2 times 90%)	161,908,737.29	15,548.10
C. Current year expenditures (Line I.E and Line II.B)	194,705,168.63	18,468.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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



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## **SCHOOL DISTRICT APPROPRIATIONS LIMIT CALCULATION**

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	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)	86,039,366.21		86,039,366.21			91,270,308.44
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10,405.55		10,405.55			10,568.93
<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)	10,568.93		10,568.93	10,417.58		10,417.58
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)			10,568.93			10,417.58
<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)	64,677.20		64,677.20	64,691.00		64,691.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	26.27		26.27	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,584,881.55		16,584,881.55	16,343,608.00		16,343,608.00
5. Unsecured Roll Taxes (Object 8042)	281,197.16		281,197.16	281,197.00		281,197.00
6. Prior Years' Taxes (Object 8043)	438,408.88		438,408.88	537,738.00		537,738.00
7. Supplemental Taxes (Object 8044)	700,348.67		700,348.67	735,546.00		735,546.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	13,558,783.70		13,558,783.70	12,760,677.00		12,760,677.00

	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)	22,290.55		22,290.55	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)	5,566,523.68		5,566,523.68	4,445,240.00		4,445,240.00
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)	37,217,137.66	0.00	37,217,137.66	35,168,697.00	0.00	35,168,697.00
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)	37,217,137.66	0.00	37,217,137.66	35,168,697.00	0.00	35,168,697.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,757,173.00			1,825,762.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,606,821.22		6,606,821.22	6,603,702.00		6,603,702.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	6,606,821.22	0.00	8,363,994.22	6,603,702.00	0.00	8,429,464.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	118,217,383.00		118,217,383.00	118,897,299.00		118,897,299.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	18,248.00		18,248.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	118,235,631.00	0.00	118,235,631.00	118,897,299.00	0.00	118,897,299.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	235,969,229.58		235,969,229.58	213,238,255.00		213,238,255.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,330,426.28		4,330,426.28	4,844,415.00		4,844,415.00

	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)			86,039,366.21			91,270,308.44
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0157			0.9857
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			91,270,308.44			93,221,881.21
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			37,217,137.66			35,168,697.00
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)			1,268,271.60			1,250,109.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			62,417,165.00			66,482,648.21
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			62,417,165.00			66,482,648.21
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])			1,862,636.99			2,363,031.95
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			39,079,774.65			37,531,728.95
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)			60,554,528.01			64,119,616.26
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			39,079,774.65			
b. State Subventions (Line D8)			60,554,528.01			
c. Less: Excluded Appropriations (Line C23)			8,363,994.22			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			91,270,308.44			
<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)			91,270,308.44			93,221,881.21
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			91,270,308.44			

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## **INDIRECT COST RATE WORKSHEET**

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**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

7,109,200.16

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.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

159,848,363.87

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

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

4.45%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

9,154,142.07

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

2,825,186.04

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	24,178.25
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	868,998.67
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)	12,872,505.03
9. Carry-Forward Adjustment (Part IV, Line F)	684,090.08
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,556,595.12
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	127,781,757.86
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,690,598.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,880,444.16
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	418,197.48
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,368,032.98
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)	231,372.97
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)	39,976.00
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)	18,659,061.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,021,981.10
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,588,680.77
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,230,986.04
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,717,565.77
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)	200,628,655.43
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.42%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	6.76%

**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>	12,872,505.03
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	551,504.67
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 (6.35%) times Part III, Line B19); zero if negative	684,090.08
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.35%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	684,090.08
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	684,090.08

Approved  
indirect  
cost rate: 6.35%

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Highest  
rate used  
in any  
program: 6.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	661,657.26	42,010.00	6.35%
01	3010	2,537,768.31	161,148.00	6.35%
01	3326	1,135,785.94	53,594.15	4.72%
01	3550	110,174.30	5,342.88	4.85%
01	4035	375,706.55	23,857.00	6.35%
01	4127	358,201.73	22,745.00	6.35%
01	4203	160,272.67	10,177.00	6.35%
01	5634	23,676.38	1,503.00	6.35%
01	5810	248,025.41	15,642.28	6.31%
01	6010	32,506.00	1,625.30	5.00%
01	6053	225,186.64	14,299.00	6.35%
01	6266	640,107.08	40,646.00	6.35%
01	6332	1,111,982.63	70,610.00	6.35%
01	6387	707,648.94	44,871.65	6.34%
01	6388	303,132.67	11,765.00	3.88%
01	6520	184,894.00	11,741.00	6.35%
01	6546	722,394.96	45,872.00	6.35%
01	6547	38,501.66	2,444.00	6.35%
01	7412	208,808.09	13,259.00	6.35%
01	7413	11,993.49	761.00	6.35%
01	7435	4,502,914.50	285,935.00	6.35%
01	8150	5,868,084.11	350,000.00	5.96%
11	6391	4,772,292.26	301,873.31	6.33%
12	6105	2,063,665.50	106,528.00	5.16%
13	5310	3,834,734.94	194,035.29	5.06%

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## **LOTTERY REPORT**

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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		2,833,922.91	2,833,922.91
2. State Lottery Revenue	8560	2,374,862.11		1,210,570.47	3,585,432.58
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,374,862.11	0.00	4,044,493.38	6,419,355.49
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,715,219.59		0.00	1,715,219.59
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	659,642.52		0.00	659,642.52
4. Books and Supplies	4000-4999	0.00		92,581.78	92,581.78
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 )		2,374,862.11	0.00	92,581.78	2,467,443.89
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	3,951,911.60	3,951,911.60
<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.

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## **PROGRAM COST REPORT**

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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	31,942.93	0.00	31,942.93	2,060.50		34,003.43
1110	Regular Education, K-12	120,309,032.11	19,798,823.84	140,107,855.95	9,037,749.23		149,145,605.18
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,357,798.52	360,106.94	1,717,905.46	110,814.62		1,828,720.08
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,586,350.64	875,864.62	5,462,215.26	352,343.78		5,814,559.04
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	254,026.18	0.00	254,026.18	16,386.13		270,412.31
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	40,607,866.76	4,717,426.71	45,325,293.47	2,923,737.81		48,249,031.28
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	9,848.43	0.00	9,848.43	635.28		10,483.71
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					41,755.25	41,755.25
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					15,040,417.90	15,040,417.90
----	Other Outgo					7,387,150.64	7,387,150.64
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		404,695.44	404,695.44	1,199,160.96		1,603,856.40
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(602,436.60)		(602,436.60)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	167,156,865.57	26,156,917.55	193,313,783.12	13,040,451.71	22,469,323.79	228,823,558.62

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	31,942.93	0.00	0.00	0.00	0.00	0.00			0.00	0.00	31,942.93
1110	Regular Education, K-12	100,644,169.79	203,204.79	489,271.26	10,858,212.53	6,702,779.31	0.00	418,197.48			993,196.95	0.00	120,309,032.11
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,326,223.24	0.00	(1.99)	1,935.63	19,272.74	0.00	0.00			10,368.90	0.00	1,357,798.52
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,119,033.64	73,571.67	0.00	0.00	393,745.33	0.00	0.00			0.00	0.00	4,586,350.64
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	182,775.51	0.00	0.00	71,250.67	0.00	0.00	0.00			0.00	0.00	254,026.18
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	29,521,810.84	4,647,475.71	0.00	616,819.08	3,678,126.55	1,969,799.91	0.00			173,834.67	0.00	40,607,866.76
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	9,848.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,848.43
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		135,794,013.02	4,966,043.53	489,269.27	11,548,217.91	10,793,923.93	1,969,799.91	418,197.48	0.00	0.00	1,177,400.52	0.00	167,156,865.57

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,822,178.92	14,289,236.79	687,408.13	19,798,823.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	89,220.93	270,886.01	0.00	360,106.94
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	164,788.86	711,075.76	0.00	875,864.62
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,167,625.84	2,844,303.06	705,497.81	4,717,426.71
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)	99,948.68	304,746.76	0.00	404,695.44
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		6,343,763.23	18,420,248.38	1,392,905.94	26,156,917.55

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)	1,368,032.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	24,178.25
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,385,515.04
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,865,162.04
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,642,888.31
<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)	167,156,865.57
2	Total Allocated Costs (from Form PCR, Column 2, Total)	26,156,917.55
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	193,313,783.12
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	5,588,680.77
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	4,230,986.04
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,365,650.27
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	18,185,317.08
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	211,499,100.20
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	6.45%

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)	41,755.25				41,755.25
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			15,040,417.90		15,040,417.90
Other Outgo (Objects 1000 - 7999)				7,387,150.64	7,387,150.64
<b>Total Other Costs</b>	41,755.25	0.00	15,040,417.90	7,387,150.64	22,469,323.79

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## **PROGRAM COST ALLOCATION FACTORS**

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Unaudited Actuals  
2023-24  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,759,045.24	498,127.16	1,099,694.72	1,986,896.12	18,420,248.37	0.00	1,392,905.94
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	454.00	454.00	454.00	454.00	422.00	422.00	152.00
3100 Alternative Schools							
3200 Continuation Schools	8.40	8.40	8.40	8.40	8.00	8.00	
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	21.80	21.80	21.80	2.18	21.00	21.00	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	109.93	109.93	109.93	109.93	84.00	84.00	156.00
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	9.41	9.41	9.41	9.41	9.00	9.00	
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	603.54	603.54	603.54	583.92	544.00	544.00	308.00

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## **SPECIAL EDUCATION MAINTENANCE OF EFFORT**

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

19 64436 0000000  
Report SEMA  
E8A911F7SH(2023-24)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT										1,756.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	263,085.60	135,117.22	477,083.24	268,431.43	1,675,273.43	11,879,102.04			14,698,092.96	
2000-2999	Classified Salaries	290,966.71	183,063.07	0.00	67,414.67	354,846.23	5,831,235.50			6,727,526.18	
3000-3999	Employee Benefits	260,350.80	152,255.53	194,628.21	230,719.42	785,720.38	8,572,610.05			10,196,284.39	
4000-4999	Books and Supplies	9,934.88	53,265.81	0.00	655.67	59,896.53	138,037.75			261,790.64	
5000-5999	Services and Other Operating Expenditures	315,477.01	248,757.47	0.00	296.01	1,724,765.73	6,434,876.37			8,724,172.59	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	22,640.00	0.00	0.00	0.00	0.00			22,640.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	1,139,815.00	795,099.10	671,711.45	567,517.20	4,600,502.30	32,855,861.71	0.00		40,630,506.76	
7310	Transfers of Indirect Costs	11,741.00	0.00	0.00	0.00	71,680.43	45,872.00			129,293.43	
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	4,717,426.62									4,717,426.62
	Total Indirect Costs and PCR Allocations	4,729,167.62	0.00	0.00	0.00	71,680.43	45,872.00	0.00		4,846,720.05	
	TOTAL COSTS	5,868,982.62	795,099.10	671,711.45	567,517.20	4,672,182.73	32,901,733.71	0.00		45,477,226.81	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	0.00	13,511.73	135,579.95	7,366.00	333,628.62	84,088.29			574,174.59	
2000-2999	Classified Salaries	0.00	12,198.04	0.00	35,708.19	231,232.05	2,246,114.24			2,525,252.52	
3000-3999	Employee Benefits	0.00	10,833.55	52,508.23	5,990.41	164,139.77	1,233,004.35			1,466,476.31	
4000-4999	Books and Supplies	0.00	60.20	0.00	0.00	58,453.89	0.00			58,514.09	
5000-5999	Services and Other Operating Expenditures	0.00	18,115.28	0.00	0.00	1,721,468.01	0.00			1,739,583.29	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	0.00	54,718.80	188,088.18	49,064.60	2,508,922.34	3,563,206.88	0.00		6,364,000.80	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	69,236.43	0.00			69,236.43	
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	69,236.43	0.00	0.00		69,236.43	
	TOTAL BEFORE OBJECT 8980	0.00	54,718.80	188,088.18	49,064.60	2,578,158.77	3,563,206.88	0.00		6,433,237.23	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,216,642.40	
	TOTAL COSTS									5,216,594.83	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	263,085.60	121,605.49	341,503.29	261,065.43	1,341,644.81	11,795,013.75			14,123,918.37	

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

19 64436 0000000  
Report SEMA  
E8A911F7SH(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	290,966.71	170,865.03	0.00	31,706.48	123,614.18	3,585,121.26		4,202,273.66
3000-3999	Employee Benefits	260,350.80	141,421.98	142,119.98	224,729.01	621,580.61	7,339,605.70		8,729,808.08
4000-4999	Books and Supplies	9,934.88	53,205.61	0.00	655.67	1,442.64	138,037.75		203,276.55
5000-5999	Services and Other Operating Expenditures	315,477.01	230,642.19	0.00	296.01	3,297.72	6,434,876.37		6,984,589.30
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	22,640.00	0.00	0.00	0.00	0.00		22,640.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,139,815.00	740,380.30	483,623.27	518,452.60	2,091,579.96	29,292,654.83	0.00	34,266,505.96
7310	Transfers of Indirect Costs	11,741.00	0.00	0.00	0.00	2,444.00	45,872.00		60,057.00
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	4,717,426.62							4,717,426.62
	Total Indirect Costs and PCR Allocations	4,729,167.62	0.00	0.00	0.00	2,444.00	45,872.00	0.00	4,777,483.62
	TOTAL BEFORE OBJECT 8980	5,868,982.62	740,380.30	483,623.27	518,452.60	2,094,023.96	29,338,526.83	0.00	39,043,989.58
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,216,642.40
	TOTAL COSTS								40,260,631.98
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	28,487.16		28,487.16
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	605,457.90		605,457.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	405,917.87		405,917.87
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	77.98		77.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,289,246.28		1,289,246.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,329,187.19	0.00	2,329,187.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,329,187.19	0.00	2,329,187.19
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,216,642.40
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)								16,628,406.20
	TOTAL COSTS								20,174,235.79

\* 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)

19 64436 0000000  
Report SEMA  
E8A911F7SH(2023-24)

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		
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)	0.00	0.00

C. Unduplicated Pupil Count	
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet
2.	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)
	0.00

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

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SELPA: East San Gabriel Valley (DX)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

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SELPA: East San Gabriel Valley (DX)

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

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

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)

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SELPA: East San Gabriel Valley (DX)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Actual  
Expenditures  
(LE-CY  
Worksheet)  
FY 2023-24

Actual  
Expenditures  
Comparison  
Year  
FY 2022-23

Difference  
(A - B)

45,477,226.81		
5,216,594.83		
40,260,631.98	38,558,971.60	
	0.00	
	38,558,971.60	
	0.00	
	0.00	
40,260,631.98	38,558,971.60	1,701,660.38

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

Actual  
FY 2023-24

Comparison  
Year  
FY 2022-23

Difference

45,477,226.81		
5,216,594.83		
40,260,631.98	38,558,971.60	
	0.00	
	38,558,971.60	
	0.00	
	0.00	
40,260,631.98	38,558,971.60	
1,756.00	1,655.00	
22,927.47	23,298.47	(371.01)

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)

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SELPA: East San Gabriel Valley (DX)

	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	20,174,235.79	16,763,052.58	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,763,052.58	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	20,174,235.79	16,763,052.58	3,411,183.21

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	20,174,235.79	16,763,052.58	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		16,763,052.58	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	20,174,235.79	16,763,052.58	
b. Special education unduplicated pupil count	1,756.00	1,655.00	
c. Per capita local expenditures(B2a/ B2b)	11,488.74	10,128.73	1,360.01

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.

Khrystine Tat, CPA

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Title

626-974-7000

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Email Address

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## **SPECIAL EDUCATION MAINTENANCE OF EFFORT - BUDGET**

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

19 64436 0000000  
Report SEMB  
E8A911F7SH(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,756.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	226,338.00	189,006.00	451,198.00	259,279.00	1,738,373.00	13,079,919.00		15,944,113.00
2000-2999	Classified Salaries	312,920.00	176,202.00	0.00	66,358.00	489,060.00	7,509,570.00		8,554,110.00
3000-3999	Employee Benefits	245,954.00	163,960.00	159,437.00	136,507.00	809,410.00	9,542,514.00		11,057,782.00
4000-4999	Books and Supplies	10,000.00	42,332.00	0.00	0.00	500.00	130,988.00		183,820.00
5000-5999	Services and Other Operating Expenditures	256,599.00	264,904.00	0.00	0.00	1,679,773.00	4,792,796.00		6,994,072.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,051,811.00	836,404.00	610,635.00	462,144.00	4,717,116.00	35,055,787.00	0.00	42,733,897.00
7310	Transfers of Indirect Costs	12,486.00	0.00	0.00	0.00	75,003.00	0.00		87,489.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	12,486.00	0.00	0.00	0.00	75,003.00	0.00	0.00	87,489.00
	TOTAL COSTS	1,064,297.00	836,404.00	610,635.00	462,144.00	4,792,119.00	35,055,787.00	0.00	42,821,386.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	226,338.00	189,006.00	451,198.00	259,279.00	1,473,094.00	12,960,122.00		15,559,037.00
2000-2999	Classified Salaries	312,920.00	176,202.00	0.00	25,305.00	108,771.00	4,429,901.00		5,053,099.00
3000-3999	Employee Benefits	245,954.00	163,960.00	159,437.00	132,993.00	644,439.00	7,831,106.00		9,177,889.00
4000-4999	Books and Supplies	10,000.00	42,332.00	0.00	0.00	500.00	130,988.00		183,820.00
5000-5999	Services and Other Operating Expenditures	256,599.00	250,104.00	0.00	0.00	2,030.00	4,702,337.00		5,211,070.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,051,811.00	821,604.00	610,635.00	417,577.00	2,228,834.00	30,054,454.00	0.00	35,184,915.00
7310	Transfers of Indirect Costs	12,486.00	0.00	0.00	0.00	25,003.00	0.00		37,489.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	12,486.00	0.00	0.00	0.00	25,003.00	0.00	0.00	37,489.00
	TOTAL BEFORE OBJECT 8980	1,064,297.00	821,604.00	610,635.00	417,577.00	2,253,837.00	30,054,454.00	0.00	35,222,404.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,655,793.00
	TOTAL COSTS								37,878,197.00
	<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								

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

19 64436 0000000  
Report SEMB  
E8A911F7SH(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	630,822.00		630,822.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	420,670.00		420,670.00
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	1,389,316.00		1,389,316.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,440,808.00	0.00	2,440,808.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,440,808.00	0.00	2,440,808.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								2,655,793.00
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)								18,446,438.00
	TOTAL COSTS								23,543,039.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									1,756.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	263,085.60	135,117.22	477,083.24	268,431.43	1,675,273.43	11,879,102.04	0.00		14,698,092.96
2000-2999	Classified Salaries	290,966.71	183,063.07	0.00	67,414.67	354,846.23	5,831,235.50	0.00		6,727,526.18
3000-3999	Employee Benefits	260,350.80	152,255.53	194,628.21	230,719.42	785,720.38	8,572,610.05	0.00		10,196,284.39
4000-4999	Books and Supplies	9,934.88	53,265.81	0.00	655.67	59,896.53	138,037.75	0.00		261,790.64
5000-5999	Services and Other Operating Expenditures	315,477.01	248,757.47	0.00	296.01	1,724,765.73	6,434,876.37	0.00		8,724,172.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	22,640.00	0.00	0.00	0.00	0.00	0.00		22,640.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,139,815.00	795,099.10	671,711.45	567,517.20	4,600,502.30	32,855,861.71	0.00	0.00	40,630,506.76
7310	Transfers of Indirect Costs	11,741.00	0.00	0.00	0.00	71,680.43	45,872.00	0.00		129,293.43
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)	4,717,426.62								4,717,426.62
	Total Indirect Costs	11,741.00	0.00	0.00	0.00	71,680.43	45,872.00	0.00	0.00	129,293.43
	TOTAL COSTS	1,151,556.00	795,099.10	671,711.45	567,517.20	4,672,182.73	32,901,733.71	0.00	0.00	40,759,800.19
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	13,511.73	135,579.95	7,366.00	333,628.62	84,088.29	0.00		574,174.59
2000-2999	Classified Salaries	0.00	12,198.04	0.00	35,708.19	231,232.05	2,246,114.24	0.00		2,525,252.52
3000-3999	Employee Benefits	0.00	10,833.55	52,508.23	5,990.41	164,139.77	1,233,004.35	0.00		1,466,476.31
4000-4999	Books and Supplies	0.00	60.20	0.00	0.00	58,453.89	0.00	0.00		58,514.09
5000-5999	Services and Other Operating Expenditures	0.00	18,115.28	0.00	0.00	1,721,468.01	0.00	0.00		1,739,583.29
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	54,718.80	188,088.18	49,064.60	2,508,922.34	3,563,206.88	0.00	0.00	6,364,000.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	69,236.43	0.00	0.00		69,236.43
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	69,236.43	0.00	0.00	0.00	69,236.43
	TOTAL BEFORE OBJECT 8980	0.00	54,718.80	188,088.18	49,064.60	2,578,158.77	3,563,206.88	0.00	0.00	6,433,237.23
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,216,642.40
	TOTAL COSTS									5,216,594.83

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

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Report SEMB  
E8A911F7SH(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	263,085.60	121,605.49	341,503.29	261,065.43	1,341,644.81	11,795,013.75	0.00		14,123,918.37
2000-2999	Classified Salaries	290,966.71	170,865.03	0.00	31,706.48	123,614.18	3,585,121.26	0.00		4,202,273.66
3000-3999	Employee Benefits	260,350.80	141,421.98	142,119.98	224,729.01	621,580.61	7,339,605.70	0.00		8,729,808.08
4000-4999	Books and Supplies	9,934.88	53,205.61	0.00	655.67	1,442.64	138,037.75	0.00		203,276.55
5000-5999	Services and Other Operating Expenditures	315,477.01	230,642.19	0.00	296.01	3,297.72	6,434,876.37	0.00		6,984,589.30
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	22,640.00	0.00	0.00	0.00	0.00	0.00		22,640.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,139,815.00	740,380.30	483,623.27	518,452.60	2,091,579.96	29,292,654.83	0.00	0.00	34,266,505.96
7310	Transfers of Indirect Costs	11,741.00	0.00	0.00	0.00	2,444.00	45,872.00	0.00		60,057.00
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)	4,717,426.62								4,717,426.62
	Total Indirect Costs	11,741.00	0.00	0.00	0.00	2,444.00	45,872.00	0.00	0.00	60,057.00
	TOTAL BEFORE OBJECT 8980	1,151,556.00	740,380.30	483,623.27	518,452.60	2,094,023.96	29,338,526.83	0.00	0.00	34,326,562.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,216,642.40
	TOTAL COSTS									35,543,205.36
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	28,487.16	0.00		28,487.16
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	605,457.90	0.00		605,457.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	405,917.87	0.00		405,917.87
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	77.98	0.00		77.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,289,246.28	0.00		1,289,246.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,329,187.19	0.00	0.00	2,329,187.19
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	0.00	0.00	0.00	0.00	0.00	2,329,187.19	0.00	0.00	2,329,187.19

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

19 64436 000000  
Report SEMB  
E8A911F7SH(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,216,642.40
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)									16,628,406.20
	TOTAL COSTS									20,174,235.79

\* 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)

19 64436 0000000  
Report SEMB  
E8A911F7SH(2023-24)

SELPA: East San Gabriel Valley (DX)

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

19 64436 0000000  
Report SEMB  
E8A911F7SH(2023-24)

SELPA: East San Gabriel Valley (DX)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A

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

42,821,386.00

4,943,189.00

37,878,197.00

0.00

38,558,971.60

0.00

0.00

37,878,197.00

Budgeted  
Amounts

FY 2024-25

42,821,386.00

4,943,189.00

37,878,197.00

0.00

38,558,971.60

0.00

0.00

37,878,197.00

1,756.00

21,570.73

Column B

Actual  
Expenditures  
Comparison  
Year  
FY 2022-23

38,558,971.60

0.00

38,558,971.60

0.00

0.00

38,558,971.60

Comparison  
Year

FY 2022-23

38,558,971.60

0.00

38,558,971.60

0.00

0.00

38,558,971.60

1,655.00

23,298.47

Column C

Difference  
(A - B)

(680,774.60)

Difference

(1,727.75)

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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



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

SELPA: East San Gabriel Valley (DX)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2024-25	FY 2023-24	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	23,543,039.00	20,174,235.79	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		20,174,235.79	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	23,543,039.00	20,174,235.79	3,368,803.21
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.				
		Budget	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	23,543,039.00	20,174,235.79	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		20,174,235.79	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	23,543,039.00	20,174,235.79	
	b. Special education unduplicated pupil count	1,756.00	1,655.00	
	c. Per capita local expenditures (B2a/B2b)	13,407.20	12,189.87	1,217.33
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.				

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Title

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**End of Report**