



# 2023-24

# Unaudited Actuals



**Business Services**  
**September 10, 2024**

## Publication Information

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This and other financial & budget documents of the Hemet Unified School District  
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# 2023-24 UNAUDITED ACTUALS

## YEAR IN REVIEW

### REVENUES

At the start of the 2023-24 year, combined General Fund revenues were projected at \$427.7 million. By First Interim, revenue projections increased to \$462.5 million to reflect a 2022-23 attendance revision, as well as the carryover of unearned revenue grants for one-time COVID-19 funds and other categorical funds like Title I and Head Start. Projected revenues in the Second Interim report increased to \$471.3 million for the recognition of increased pool interest as well as new awards such as the Literacy & Reaching Coaches Specialists grant and the CalSHAPE Ventilation grant. As we neared the end of the 2023-24 year, revenue projections reported in the District's Estimated Actuals report decreased by \$4.8 million for a total of \$466.5 million. The decrease was due the unearned revenue component of restricted funds that the District received in response to COVID-19 and other categorical funds. In the District's Unaudited Actuals Financial Report, final year-end revenues for the combined General Fund for the year ending June 30, 2024 are reported at \$479.7 million, an increase of approximately \$13.2 million from June estimates. Throughout the year, revenues fluctuated as a result of updated assumptions, and under strategic utilization of restricted dollars. As the fiscal year is closed, revenue is recognized and allocated as earned even if cash has not yet been received.

### EXPENDITURES

Year-end expenditures for the combined General Fund total \$488.1 million. Projected expenditures, like revenues, also fluctuate throughout the year. Revisions to expenditure budgets were made at First and Second Interim as assumptions were updated under state and local guidance. Overall, year-end expenditures were \$5.1 million less than what was originally anticipated in the District's Adopted Budget approved in June 2023.

In the Unaudited Actuals report, final combined General Fund expenditures are reported at \$488.1 million, an increase of approximately 1% from expenditure levels anticipated in Estimated Actuals, which were included with the District's 2024-25 Adopted Budget approved in June 2024.

# 2023-24 UNAUDITED ACTUALS

## ENDING FUND BALANCE

At the start of the 2023-24 year, the District anticipated the ending balance for the combined General Fund would be \$106.0 million based on a beginning balance of \$171.5 million. By the Estimated Actuals report presented in June, changes to revenue and expenditure projections throughout the year had brought the General Fund's anticipated ending balance to \$176.8 million. After accounting for all 2023-24 expenditures and revenues, the final combined General Fund ending balance for the year ending June 30, 2024 is now reported at \$185.6 million, an increase of \$8.8 million from June estimates. The increase in ending fund balance is due to a reduction in expenses in some areas due to timing of large-scale facilities projects as well as the strategic use of restricted dollars and an unprecedented level of interest earnings.

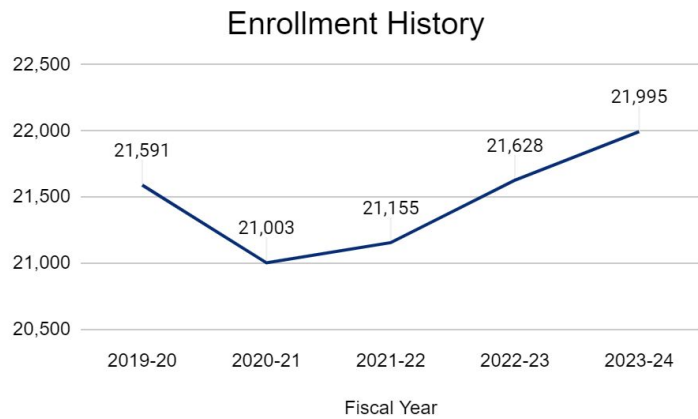
Unrestricted General Fund	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
Revenues	269,952,207	275,893,293	278,468,417	275,214,939	295,224,865
Expenses/Uses	297,003,467	297,774,946	298,831,842	284,575,441	294,499,205
Change in Fund Balance	-27,051,260	-21,881,653	-20,363,425	-9,360,502	725,660
Beginning Fund Balance	101,306,425	104,281,671	104,281,671	104,281,671	104,281,671
Ending Fund Balance	74,255,165	82,400,018	83,918,246	94,921,169	105,007,331
Restricted General Fund	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
Revenues	157,736,420	186,621,539	192,802,928	191,290,578	184,466,436
Expenses/Uses	196,172,282	219,926,008	225,883,079	199,180,977	193,615,929
Change in Fund Balance	-38,435,862	-33,304,468	-33,080,150	-7,890,399	-9,149,493
Beginning Fund Balance	70,192,333	89,769,520	89,769,520	89,769,520	89,769,520
Ending Fund Balance	31,756,471	56,465,051	56,689,369	81,879,121	80,620,026
Combined General Fund	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
Revenues	427,688,627	462,514,832	471,271,345	466,505,517	479,691,301
Expenses/Uses	493,175,749	517,700,954	524,714,920	483,756,418	488,115,134
Change in Fund Balance	-65,487,122	-55,186,121	-53,443,575	-17,250,901	-8,423,833
Beginning Fund Balance	171,498,758	194,051,190	194,051,190	194,051,190	194,051,190
Ending Fund Balance	106,011,636	138,865,069	140,607,616	176,800,289	185,627,358

# 2023-24 UNAUDITED ACTUALS

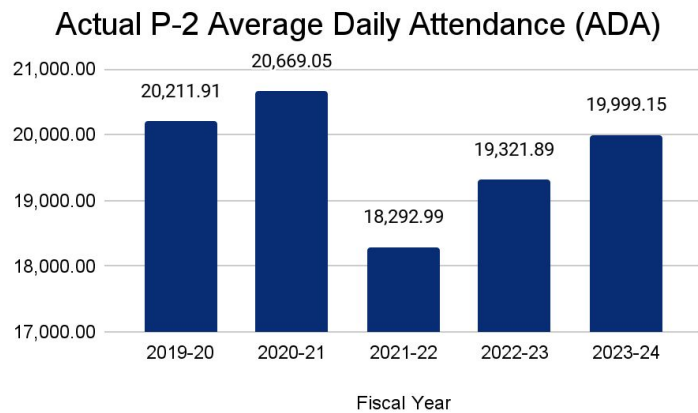
## ENROLLMENT AND STUDENT ATTENDANCE

The majority of revenues in the General Fund are based on student attendance, enrollment and the District's unduplicated pupil percentage (UPP). The 2022-23 fiscal year was the first year that school districts were allowed to use the better of current year, prior year, or a three-prior-year average of student attendance. The District's P-2 Average Daily Attendance (ADA) for 2023-24 was 19,999.15 and the District was funded on the three-prior-year average. The District's single-year UPP was 87.59% of enrollment.

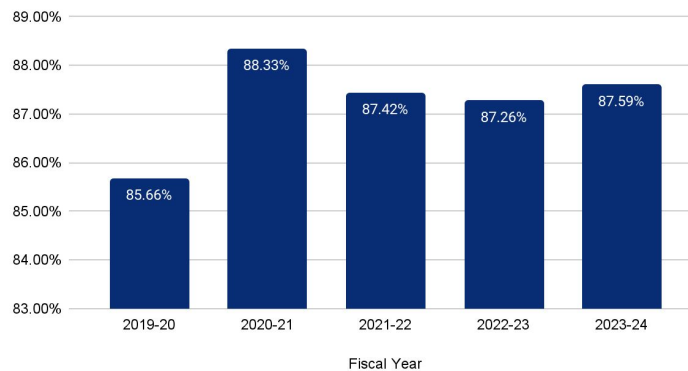
Fiscal Year	October CALPADS Enrollment	Change
2019-20	21,591	1.14%
2020-21	21,003	-2.72%
2021-22	21,155	0.72%
2022-23	21,628	2.24%
2023-24	21,995	1.70%



Fiscal Year	P-2 ADA	Change
2019-20	20,211.91	0.37%
2020-21	20,669.05	2.26%
2021-22	18,292.99	-11.50%
2022-23	19,321.89	5.62%
2023-24	19,999.15	3.51%



### Unduplicated Pupil Percentage



# COMBINED GENERAL FUND

## CHANGES FROM ESTIMATED ACTUALS REPORT APPROVED ON JUNE 18, 2024

- Revenues and Other Sources / Transfers In: Increase of \$13.2 million
- Expenditures and Other Uses / Transfers Out: Increase of \$4.4 million
- Ending Fund Balance: Increased by \$8.8 million

## REVENUES

Hemet Unified School District's combined General Fund revenues and transfers in from other funds totaled \$479.7 million for the year ending June 30, 2024. This was \$13.2 million more than was projected in the District's Estimated Actuals report presented to the Governing Board in June 2024 and is mostly due to increased interest earned on cash balances held in the county treasury.

## LOCAL CONTROL FUNDING FORMULA (LCFF)

The District earned \$311.2 million in LCFF revenues for the 2023-24 year. LCFF revenues made up 64.9% of all revenue received, earned or transferred into the District's General Fund in 2023-24. Final LCFF revenues were \$0.5 million lower than the Estimated Actuals projections due to a P-2 attendance revision adjusting the divisor for Extended School Year attendance. The final LCFF revenue number includes \$31.8 million in Prop 30 - Education Protection Act funding and \$52.6 million in local property taxes. The balance comes in the form of state aid which funds both base and supplemental and concentration grants. According to the final LCFF calculation for 2023-24, approximately \$85.7 million of the District's total LCFF revenues can be attributed to supplemental and concentration grants.

## FEDERAL REVENUE

For the year ending June 30, 2024, District federal funding amounted to \$45.8 million or 9.6% of total General Fund revenue and transfers in. Federal revenues were received for COVID-19 relief, Title I, Title II, and other Title programs as well as for Special Education, Career Technical Education, one-time grants for intersession programs, Headstart, MediCal Billing and School-Based MediCal Administrative Activities (SMAA) reimbursements. Total federal revenues at year-end were \$0.4 million less than June estimates. This is due to spending in a one-time COVID-19 unearned revenue federal grant coming in lower than projected at Estimated Actuals.

## OTHER STATE REVENUE

Other state revenues in the General Fund totaled \$71.2 million for the 2023-24 year and contributed 14.8% of total revenue to the General Fund. Other state revenues were up by \$4.2 million from June estimates. The increase was due to additional state revenue related to Lottery and final certifications for restricted programs such as Expanded Learning Opportunities, Mental Health, and the Mandate Block Grant coming in higher than projected during Estimated Actuals.

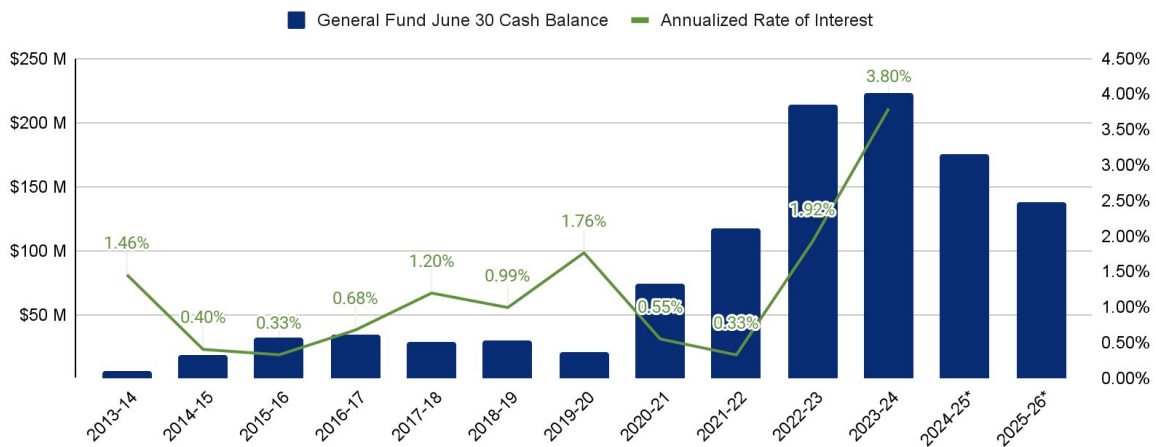


# COMBINED GENERAL FUND

## LOCAL REVENUE

Local revenues are both restricted and unrestricted. Unrestricted local revenue is received for print shop sales, donations, interest earnings, facilities use, and other miscellaneous sources. Restricted local revenues are received for Special Education as pass-through funding from the Riverside County SELPA, redevelopment funds, and small grants from a variety of grantors. Local revenue receipts totaled \$50.5 million in 2023-24. This was \$9.8 million more than projected in June. This increase was mostly in the unrestricted General Fund and was the result of pool interest earned at the county treasury coming in at a historic high for the District. The District's cash balances have reached an all-time high, and interest earnings have significantly increased due to the Federal Reserve's rate hikes aimed at combating inflation - these two things in conjunction have led to unprecedented interest earnings.

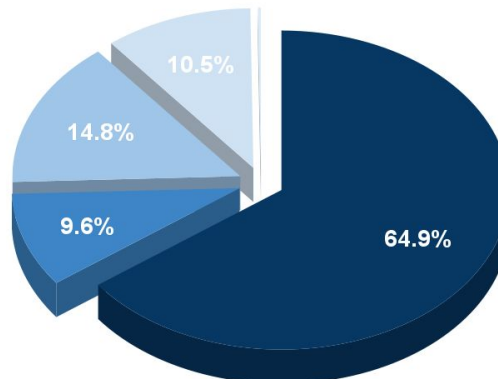
Actual & \*Projected Cash Balances



## 2023-2024 Unaudited Actuals

General Fund Revenues

- LCFF Sources  
\$311,188,102
- Federal  
\$45,828,279
- Other State  
\$71,210,812
- Local  
\$50,452,402
- Transfers In /Other Sources  
\$1,011,705



# COMBINED GENERAL FUND

## EXPENDITURES AND OTHER USES

Expenditures in the General Fund for the year ending June 30, 2024 totaled \$488.1 million. In total, combined General Fund expenditures increased by \$4.4 million from Estimated Actuals.

### SALARIES AND EMPLOYEE BENEFITS

In 2023-24, salary and benefits made up a total of 73.0% of total General Fund expenditures. Certificated salaries totaled \$177.4 million, classified salaries were \$78.0 million and employee benefits amounted to \$101.1 million. Salary and benefits costs increased overall by \$55.7 million compared to the 2022-23 fiscal year.

### BOOKS AND SUPPLIES

General Fund costs for books and supplies are reported at \$25.9 million, a \$7.6 million dollar increase from the prior year. Of this increase, \$5.1 million was related to a textbook adoption paid for with Lottery funds.

### SERVICES/OPERATING EXPENDITURES

Services and operating expenses for the 2023-24 year amounted to \$55.2 million. Costs in this category are comprised of utilities, insurance, software and web application licenses, consultants, transfers of direct costs to or from other programs and funds, repairs, and travel. Actual expenses in this category were \$3.1 million less than were previously projected in Estimated Actuals. Savings were spread across a variety of areas, but the majority were related to the timing of routine restricted maintenance repairs falling into the subsequent fiscal year.

Expenditures in this category saw an increase of \$4.1 million from the prior year. Increases were related to conference attendance, utilities, and insurance.

### CAPITAL OUTLAY

Capital Outlay expenditures during 2023-24 in the General Fund totaled \$28.9 million. The expenses include HVAC replacements, playgrounds at multiple sites, relocatable classroom additions at sites, and routine restricted maintenance projects.

### OTHER OUTGO / INDIRECT COSTS

Included in the Other Outgo category are debt payments, tuition paid for Hemet USD students enrolled in county programs, and indirect costs. Expenses charged to this category totaled \$4.3 million and include \$3.9 million in debt payments. Debt payments are primarily for Certificates of Participations (COPs) issued in previous years for major construction projects included the Professional Development Service Center and Professional Development Academy.

# COMBINED GENERAL FUND

Indirect costs, a negative expense or credit to General Fund expenses, in the Other Outgo/Indirect Costs category amounted to \$0.7 million and reflect transfers of indirect costs from other District funds including Adult Education, Cafeteria, Child Development and Transportation. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect rate is calculated as a percentage of total expenses, excluding capital outlay and other outgo, and is re-calculated annually as part of the year-end closing process. The rate for 2023-24 was 6.02% and will be 7.11% in 2024-25. The calculation for determining the 2025-26 rate can be found on Form ICR in the SACS forms section of this report.

## **OTHER FINANCING SOURCES / USES & CONTRIBUTIONS**

The Other Financing Sources/Uses category consists of transfers in or out of the General Fund, contributions to restricted resources. For fiscal year 2023-24, \$1.0 million was transferred into the General Fund from other funds during the year. The transfers came from the Charter School Fund for Special Education services and the Capital Facilities Fund for administrative expenses related to Community Facilities District activities.

In 2023-24 transfers out to other funds from the General Fund totaled \$17.9 million which includes \$15.6 million was transferred to Fund 20-Special Reserve for Other Post-Employment Benefits (OPEB). With this transfer into Fund 20, the District is positioned to fully fund the OPEB liability which is currently valued at \$34.7 million. This will allow the District to meet its obligations for active and future retiree medical benefits. The remaining transfers out include \$0.5 million transferred to Fund 40 Reserve for Capital Outlay and \$1.7 million was transferred to the Capital Facilities Fund for reimbursement of relocatable classrooms for special programs.

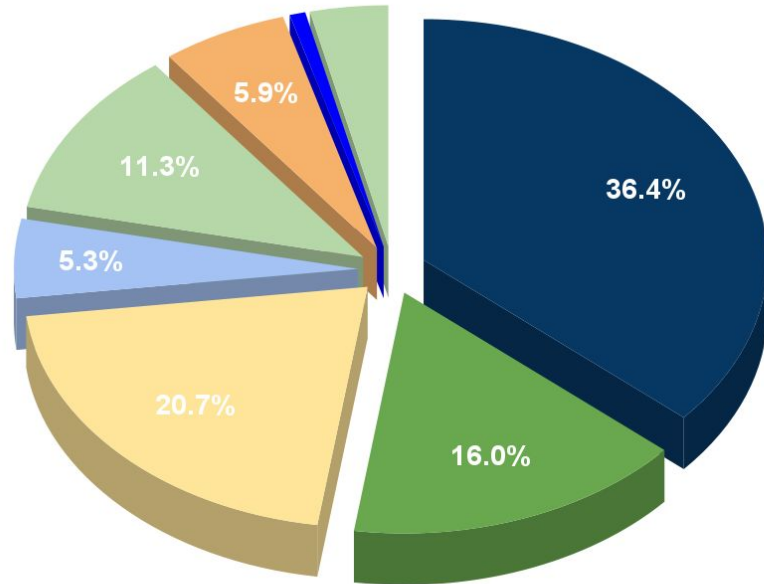
Contributions to restricted resources from the unrestricted General Fund are also reported in the Other Financing Sources/Uses category of the District's financial reports. In 2023-24, \$41.7 million was transferred out of the unrestricted General Fund as contributions to restricted programs, including Special Education and Routine Restricted Maintenance.

# COMBINED GENERAL FUND

## 2023-2024 Unaudited Actuals

General Fund Expenditures

- Certificated Salaries  
\$177,432,579
- Classified Salaries  
\$78,034,492
- Employee Benefits  
\$101,103,165
- Books & Supplies  
\$25,913,157
- Contracts and Services  
\$55,238,423
- Capital Outlay  
\$28,903,273
- Other Outgo / Indirect  
\$3,616,374
- Transfers Out  
\$17,873,671



# COMBINED GENERAL FUND

## FUND BALANCE AND CASH

At the close of the 2023-24 fiscal year, the combined General Fund ending balance is reported at \$185.6 million. The ending balance for the unrestricted portion of the General Fund is reported at \$105.0 million and the restricted General Fund ending balance at \$80.6 million. The net operating deficit for the fiscal year was \$8.4 million dollars.

The unrestricted General Fund balance includes \$24.4 million as a reserve for economic uncertainty. The Board annually reauthorizes a formal economic reserve policy in which a minimum 5% reserve for economic uncertainty (REU) for Hemet Unified has been established. This level of reserves for economic uncertainty is an additional 2% above the statutory minimum reserve of 3% set by the state. The remaining \$80.6 million is committed and assigned for various future uses including health insurance premiums, Local Control and Accountability Plan (LCAP) priorities, and an offset for future deficits.

Restricted program balances decreased by \$1.3 million from Estimated Actuals projections as funds were strategically used to support expenditures related to direct services provided to students. The restricted General Fund ending balance is made up of unspent balances in both ongoing and one-time grants that are listed in the table on the following pages.

The combined General Fund ending balance as of June 30, 2024 included \$223.4 million in cash reserves held at the county treasury. Accounts receivable at year-end totaled \$22.6 million and cash due from other District funds amounted to \$2.0 million. At year-end, there was \$27.6 million in accounts payable and \$26.0 million due to other funds. Unearned revenue or revenue that the District received but cannot be accounted for until it is spent according to the terms of the grant for which it was received was reported at \$6.6 million on June 30, 2024.

Unrestricted General Fund Ending Fund Balance Components & Reserves	
5% Reserve (Per District Fund Balance Policy)	24,405,757
H&W Holding Account for HTA	2,237,788
LCAP Priorities	13,315,775
Reserve for Deficit Spending	45,270,030
Stores, Revolving Cash & Prepaid Expenditures	253,376
Other Assignments	19,524,605
Total	105,007,331

# COMBINED GENERAL FUND

Restricted General Fund Ending Fund Balance Components & Reserves	
Expanded Learning Opportunities Program	21,478,543
Literacy Coaches & Reading Specialists	1,317,712
Educator's Effectiveness Block Grant	4,527,016
Restricted Lottery	900,313
Special Education: Low Incidence	1,436,244
Special Education: Early Intervention Preschool Grant	1,998,477
Arts, Music, and Instructional Materials Disc. Block Grant	7,543,330
Proposition 28: Arts and Music In Schools	3,108,329
Child Nutrition: KIT Funds	2,310,595
Classified School Employee Professional Development	5,414
SB-117 COVID LEA Response Funds	307,253
Equity Multiplier	2,435,741
A-G Completion Grant	1,285,617
A-G Completion Grant: Learning Loss Mitigation	417,309
Expanded Learning Opportunities Grant: Paraprofessionals	63,922
Learning Recovery Emergency Block Grant	21,415,056
Other Restricted State	147,669
Routine Restricted Maintenance	1,462,592
California Schools Healthy Air, Plumbing & Efficiency	1,862,700
Juul Settlement	221,331
CSEA PD Days	146,388
Medi-Cal Reimbursement	725,940
ERWC Grant	39,177
CAI Water Tech	41,993
Redevelopment	5,421,366
<b>Total</b>	<b>80,620,026</b>



# OTHER DISTRICT FUNDS

## CHARTER SCHOOL FUND

Hemet Unified School District operates the Western Center Academy (WCA) as a dependent charter school. WCA's program focuses on the integration of academics, hands-on and museum discovery learning and serves students in grades 6 through 12. Expenses and revenues for WCA are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the Local Control Funding Formula (LCFF) model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage.

### ENROLLMENT AND STUDENT ATTENDANCE

Official CALPADS data for October 2023 shows WCA with an enrollment of 741 students. The number of students attending WCA decreased by 5 over the prior year.

LCFF calculations for WCA are based on the charter school's prior year P-2 ADA along with its Unduplicated Pupil Percentage (UPP). The 2023-24 P-2 ADA for WCA was reported at 713.03. The UPP or percentage of low income, English learners, foster youth and homeless students attending WCA was 56.94% which is slightly above the 55% threshold that qualifies a district or charter school to receive concentration funding.

### REVENUES AND OTHER SOURCES

Charter revenues and other sources for 2023-24 totaled \$11.7 million. WCA received \$8.6 million from LCFF sources. Of the LCFF revenue, \$1.0 million is attributed to the supplemental grant. Federal revenues were received in the amount of \$11,608. WCA reported \$2.0 million in the Other State revenue category. The charter school received state revenues for Lottery, Mandated Cost Block grant, Special Education, STRS On-behalf payments and \$1.0 million for a Charter School Facility Grant that is awarded annually to cover a portion of its building lease costs.

The Western Center Academy received a total of \$1.0 million in local revenue during the 2023-24 year. Local revenues were received for Special Education, donations, and interest earnings.

### EXPENDITURES AND OTHER USES

Total expenditures and other uses reported in Fund 09 for the 2023-24 year were \$11.8 million. Charter school salaries and benefits totaled \$7.5 million. Lease costs totaled \$1.3 million.

# OTHER DISTRICT FUNDS

## FUND BALANCE AND CASH

The fund balance in the Charter Special Revenue fund for the year ending June 30, 2024 was \$2.5 million and included \$1.3 million in restricted program balances. The charter fund had a positive cash balance of \$2.4 million as of June 30, 2024.

## CHARTER SCHOOL LOCAL CONTROL AND ACCOUNTABILITY PLANS (LCAP)

Like school districts, charters schools are required to develop Local Control and Accountability Plans (LCAP) that address how they will provide increased and improved services to students that generate charter supplemental and concentration grant funding. The WCA plan included continued expansion of AP classes, college course offerings, increased/improved access to technology in the classroom, and expanded counseling and health services, as well as continuing to provide students with support in support of students with the objective of improving College and Career Readiness. The cost to implement WCA's plan in 2023-24 was approximately \$1.2 million.

## SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The District's other major special revenue funds are listed below:

### ADULT EDUCATION (FUND 11)

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. The District continues to be an active member of the MSJC Adult Education Consortium and receives pass-through block grant funding to operate local Adult Education programs. Other local revenue reported in Fund 11 comes from fees and interest earnings. Fund 11 reported a total of \$1,122,963 in expenses for the year ending June 30, 2024. Revenues amounted to \$1,142,841, leaving the fund with a \$19,879 surplus for the year.

### CHILD DEVELOPMENT (FUND 12)

This fund is used to account separately for many of the federal, state, and local revenues the District receives to operate child development programs. Hemet Unified School District reports revenues and expenditures related to the State Preschool program, Family Literacy and a reserve account in Fund 12. In 2023-24, Fund 12 expenses totaled \$2.6 million and revenues were \$3.3 million. At year-end, \$380,297 remained in a reserve for the Preschool program and an additional \$1.0 million remained in fund balance from one-time allocations. Because all programs accounted for in Fund 12 are paid on a reimbursable basis, temporary loans from the General Fund and the District's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. All loans were fully repaid as of June 30, 2024.

# OTHER DISTRICT FUNDS

## **CAFETERIA (FUND 13)**

This fund is used to account for federal, state and local revenues to operate the Nutrition Services program which provides meals and snacks to District students. Hemet Unified School District participates in the National School Lunch Program (NSLP) and the Child and Adult Food Program, and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees for meals paid by students whose families do not qualify for free or reduced meals are collected. Total revenues recorded in Fund 13 for 2023-24 was \$23.7 million and expenses amounted to \$19.7 million. The Cafeteria Fund ending fund balance for the 2023-24 fiscal year is \$11.3 million.

## **SPECIAL RESERVE FOR OTHER POST EMPLOYMENT BENEFITS (FUND 20)**

This fund is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for its post-employment benefit plan. Amounts in this fund may be transferred back to the General Fund for expenditure. This fund was opened by the District in 2012-13. The fund had a balance of \$18.1 million at the beginning of the 2023-24 year. With interest earnings adding \$1.0 million to the balance and a \$15.6 million transfer in from the unrestricted General Fund, the year-end fund balance is \$34.7 million. The District's post employment benefits liability has been estimated at \$34.7 million based on a June 30, 2024 actuarial report so the District is positioned to be fully funded. However, because the District does not yet maintain its OPEB reserve in an irrevocable trust, the funds set aside in Fund 20 do not count toward funding this liability.

## **CAPITAL PROJECT FUNDS**

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The District maintains four capital projects funds.

## **BUILDING / GENERAL OBLIGATION BONDS (FUND 21)**

This fund is used to account separately for proceeds from the sale of Hemet Unified School District's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. With the passage of Measure X in November 2018, \$119.0 million in bonds have been issued to date and those bond proceeds were deposited into Fund 21. A final issuance for \$31.0 million is scheduled for the 2024-25 year. Modernization and New Construction Projects were finished at Idyllwild School, Winchester Elementary, Little Lake Elementary, and Ramona Elementary. A project at Whittier Elementary will be completed in the 2024-25 school year.

# OTHER DISTRICT FUNDS

## **CAPITAL FACILITIES (FUND 25)**

This fund is used to account separately for monies received from developers and Community Facilities Districts (CFD). Developer fees are collected on new developments from individual homeowners or developers. CFDs are mechanisms used to finance public infrastructure projects, and the bonds are sold to provide upfront funding, which is then repaid over time through special taxes or assessments on property owners within the district.

A total of \$7.5 million was received for developer fees in 2023-24 and another \$1.5 million was received in interest earnings. The fund ended the 2023-24 year with a \$40.9 million fund balance, of which \$18.1 million is reserved to be returned to developers once bonds are issued for CFDs. The funds are used to partly mitigate site acquisitions and construction related expenses to the District caused by development within the District and area of development. Together all revenues developer fees, interest, and refunds reported in Fund 25 amounted to \$18.6 million for the year ending June 30, 2024. Expenses in this account totaled \$8.3 million.

## **STATE SCHOOL FACILITIES (FUND 35)**

This fund receives State School Facilities Fund apportionments for new school construction, modernization projects, and hardship grants. Typical expenditures include site acquisition, site improvements, buildings, furniture, and fixtures capitalized as part of a construction project. The District received a \$9.4 million reimbursement in 2023-24 for Little Lake and Winchester Elementary projects, which was transferred to the Capital Facilities Fund. Fund 35 ended the year with a zero balance.

## **SPECIAL RESERVE FOR CAPITAL OUTLAY (FUND 40)**

This fund is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. The funds in Fund 40 are dedicated for capital equipment purchases. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$0.5 million in interest in the 2023-24 fiscal year and received a \$0.5 million transfer in from the General Fund.

## **DEBT SERVICE FUNDS**

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The District maintains one debt service fund.

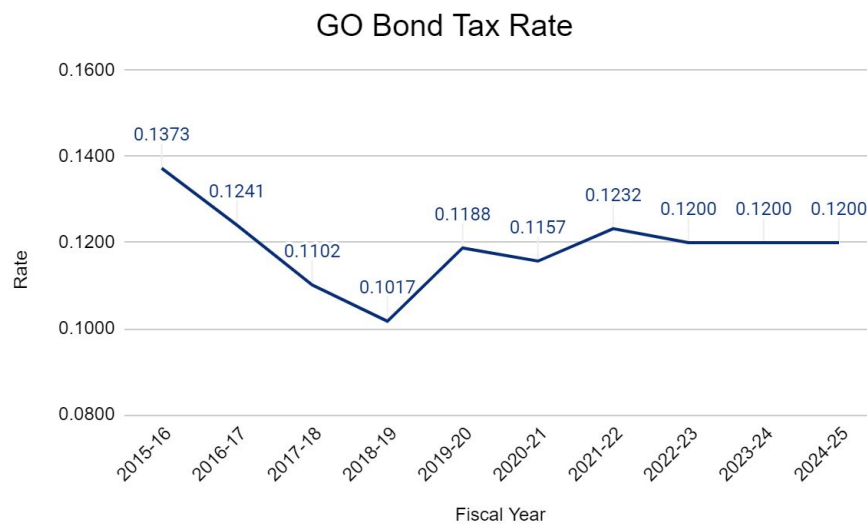
## **BOND INTEREST AND REDEMPTION (FUND 51)**

This fund is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the District's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Bond

# OTHER DISTRICT FUNDS

repayments and tax collections related to all general obligation bond measures approved by voters are all processed through Fund 51.

All transactions within Fund 51 are managed solely by the Riverside County Auditor-Controller's Office. Revenues are comprised of ad valorem taxes paid by property owners within the District's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2023-24 totaled \$22.4 million. Bond principal and interest payments were \$16.7 million. The balance in Fund 51 at the close of the 2023-24 fiscal year is \$34.1 million. The rate set for tax collections for 2023-24 was 0.12000 and will remain at 0.12000 for 2024-25.



## ENTERPRISE & PROPRIETARY FUNDS

The District maintains one enterprise and two proprietary funds. Fund 63 - Other Enterprise Fund was opened in 2013-14 and is used to account for the business-like activities of the Transportation department. Proprietary funds 67 and 68, are used to account for transactions in the workers compensation and other post employment benefits plans (OPEB) respectively. Fund 68 for OPEB, which was established in 2011-12, is now used to report the pay-as-you-go OPEB costs separate from the worker's compensation plan. Fund 67 and 68 are reported together under Fund 67 in the SACS state financial reporting forms.

### OTHER ENTERPRISE (FUND 63)

This fund is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is also recorded in the enterprise fund, which is not a requirement in the District's other funds.

# OTHER DISTRICT FUNDS

Revenues for transportation contracts, interest earnings and other miscellaneous receipts recorded in Fund 63 during 2023-24 totaled \$23.5 million. Expenditures amounted to \$20.4 million. Traditionally, expenditures also include a transfer back to the General Fund to cover the cost of providing transportation services to the District's students that exceed the amount the General Fund receives from the state for student transportation, however for 2023-24 the transfer out was suspended while Transportation incurred significant operational costs related to equipment failures. Expenses and revenues for transportation of the District's students are transferred out of Fund 63 and reported in the General Fund as "Transfers of Direct Services" along with field trip and vehicle maintenance charges to other District sites and departments. These "Transfers of Direct Services" result in a negative expenditure amount reported in the Services and Operating Expenses category on the Fund 63 financial reports.

Because Fund 63 reports Transportation financial activities as a business type operation, it is required to include in its financial statements all related liabilities. As a result, included as liabilities for Fund 63 is \$20.6 million for its share of the state PERS pension liabilities, \$2.5 million for OPEB liabilities and another \$58,594 for unused vacation or compensated absences. After reporting all required liabilities, the fund showed an ending balance of \$9.4 million. The fund had \$3.1 million in cash at the close of the fiscal year and another \$11.6 million in accounts receivable.

## **SELF-INSURANCE (FUND 67)**

This fund is used to separate monies received for self-insurance activities from the District's other operating funds. The District is self insured for worker's compensation and self-funds its Post Employment Benefit costs. The District maintains two proprietary accounts—an account for its self-funded worker's compensation plan in Fund 67 and an account for self-funded Other Post Employment Benefits (OPEB) in Fund 68. Fund 68 is a sub-fund of Fund 67 for state reporting purposes. Revenues come from employee payroll deductions and District contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs. This is the pay-as-you-go portion of the OPEB expense.

The worker's compensation self-insurance account held in Fund 67 is managed by District staff. Contributions to this plan in 2023-24 totaled \$2.8 million and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$2.3 million as of June 30, 2024, are charged to this account. A negative expenditure of \$1.3 million was recorded and reflective of a decrease in the incurred-but-not-reported (IBNR) payable that the District is required to book each year. In 2022-23 the payable was \$10.2 million, and in 2023-24 it was booked at \$8.9 million. The IBNR amounts are booked in accordance with the worker's compensation actuarial study with an effective date of June 30, 2024. The cash balance in the worker's compensation account at year-end was \$11.3 million.



# OTHER DISTRICT FUNDS

Fund 68 is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you-go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The District is currently funding the pay-as-you-go portion of its OPEB liability and has established a reserve of \$37.4 million in Fund 20.

Expenses in Fund 68 for 2023-24 totaled \$1.1 million. Interest earnings and District contributions totaled \$1.1 million.

# STATE BUDGET FORMS

2023-2024 UNAUDITED ACTUALS

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.05%
	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	\$210,517,627.30
	Appropriations Subject to Limit	\$210,517,627.30
	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	8.20%
	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 10, 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:

Angelica Quiroga  
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For School District:

Carolyn Yoakum  
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Title  
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cyoakum@hemetusd.org  
E-mail Address

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	311,188,102.49	0.00	311,188,102.49	317,450,279.00	0.00	317,450,279.00	2.0%
2) Federal Revenue		8100-8299	366,226.73	45,462,052.69	45,828,279.42	205,667.00	22,325,821.00	22,531,488.00	-50.8%
3) Other State Revenue		8300-8599	8,451,505.84	62,759,306.35	71,210,812.19	7,782,396.00	54,723,379.00	62,505,775.00	-12.2%
4) Other Local Revenue		8600-8799	17,236,876.34	33,215,525.61	50,452,401.95	1,449,982.00	32,124,331.00	33,574,313.00	-33.5%
5) TOTAL, REVENUES			337,242,711.40	141,436,884.65	478,679,596.05	326,888,324.00	109,173,531.00	436,061,855.00	-8.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	129,250,060.14	48,182,518.49	177,432,578.63	134,813,447.00	51,925,698.00	186,739,145.00	5.2%
2) Classified Salaries		2000-2999	43,696,006.13	34,338,486.27	78,034,492.40	44,888,959.00	34,274,872.00	79,163,831.00	1.4%
3) Employee Benefits		3000-3999	58,023,380.30	43,079,784.49	101,103,164.79	63,859,253.00	46,120,473.00	109,979,726.00	8.8%
4) Books and Supplies		4000-4999	14,209,920.70	11,703,236.24	25,913,156.94	9,291,667.00	11,544,873.00	20,836,540.00	-19.6%
5) Services and Other Operating Expenditures		5000-5999	36,342,217.85	18,896,205.18	55,238,423.03	40,526,561.00	16,762,510.00	57,289,071.00	3.7%
6) Capital Outlay		6000-6999	1,227,100.70	27,676,172.31	28,903,273.01	6,799,453.00	25,531,804.00	32,331,257.00	11.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	398,082.00	3,894,489.86	4,292,571.86	474,828.00	3,819,443.00	4,294,271.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,773,559.95)	4,097,362.12	(676,197.83)	(6,289,043.00)	5,307,537.00	(981,506.00)	45.2%
9) TOTAL, EXPENDITURES			278,373,207.87	191,868,254.96	470,241,462.83	294,365,125.00	195,287,210.00	489,652,335.00	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			58,869,503.53	(50,431,370.31)	8,438,133.22	32,523,199.00	(86,113,679.00)	(53,590,480.00)	-735.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	176,332.66	835,372.00	1,011,704.66	0.00	828,743.00	828,743.00	-18.1%
b) Transfers Out		7600-7629	16,125,996.88	1,747,673.80	17,873,670.68	500,000.00	0.00	500,000.00	-97.2%
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	(42,194,178.96)	42,194,178.96	0.00	(53,919,390.00)	53,919,390.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,143,843.16)	41,281,877.16	(16,861,966.02)	(54,419,390.00)	54,748,133.00	328,743.00	-101.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			725,660.35	(9,149,493.15)	(8,423,832.80)	(21,896,191.00)	(31,365,546.00)	(53,261,737.00)	532.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	104,281,670.88	89,769,519.60	194,051,190.48	105,007,331.23	80,620,026.45	185,627,357.68	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			104,281,670.88	89,769,519.60	194,051,190.48	105,007,331.23	80,620,026.45	185,627,357.68	-4.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,281,670.88	89,769,519.60	194,051,190.48	105,007,331.23	80,620,026.45	185,627,357.68	-4.3%
2) Ending Balance, June 30 (E + F1e)			105,007,331.23	80,620,026.45	185,627,357.68	83,111,140.23	49,254,480.45	132,365,620.68	-28.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	12,769.94	0.00	12,769.94	25,000.00	0.00	25,000.00	95.8%
Stores		9712	233,588.32	0.00	233,588.32	308,116.00	0.00	308,116.00	31.9%
Prepaid Items		9713	7,017.84	14,480.14	21,497.98	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	80,605,546.31	80,605,546.31	0.00	49,444,597.59	49,444,597.59	-38.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	60,823,592.79	0.00	60,823,592.79	38,205,258.23	0.00	38,205,258.23	-37.2%
HTA Health & Welfare	0000	9760	2,237,787.98		2,237,787.98			0.00	
LCAP Priorities (Carryover)	0000	9760	13,315,775.00		13,315,775.00			0.00	
Offset for Future Deficits	0000	9760	45,270,029.81		45,270,029.81			0.00	
HTA Health & Welfare	0000	9760			0.00	2,146,967.00		2,146,967.00	
Offset for Future Deficits	0000	9760			0.00	36,058,291.23		36,058,291.23	
d) Assigned									
Other Assignments		9780	19,524,605.34	0.00	19,524,605.34	20,065,149.00	0.00	20,065,149.00	2.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	24,405,757.00	0.00	24,405,757.00	24,507,617.00	0.00	24,507,617.00	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(190,117.14)	(190,117.14)	New
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	142,731,304.91	80,687,680.65	223,418,985.56				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,471,013.98)	0.00	(2,471,013.98)				
b) in Banks		9120	3,649.04	0.00	3,649.04				
c) in Revolving Cash Account		9130	12,769.94	0.00	12,769.94				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,675,952.03	18,967,640.56	22,643,592.59				



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)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,112,007.81	854,399.87	1,966,407.68				
6) Stores		9320	233,588.32	0.00	233,588.32				
7) Prepaid Expenditures		9330	7,017.84	14,480.14	21,497.98				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			145,305,275.91	100,524,201.22	245,829,477.13				
<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	14,598,918.34	12,988,472.96	27,587,391.30				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	25,699,026.34	338,877.40	26,037,903.74				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	6,576,824.41	6,576,824.41				
6) TOTAL, LIABILITIES			40,297,944.68	19,904,174.77	60,202,119.45				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			105,007,331.23	80,620,026.45	185,627,357.68				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	229,094,486.00	0.00	229,094,486.00		206,257,189.00	0.00	-10.0%
Education Protection Account State Aid - Current Year		8012	31,688,443.00	0.00	31,688,443.00		71,864,581.00	0.00	126.8%
State Aid - Prior Years		8019	(494,858.00)	0.00	(494,858.00)		0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	330,313.17	0.00	330,313.17		0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00		0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	43,286,988.69	0.00	43,286,988.69		34,766,097.00	0.00	-19.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unsecured Roll Taxes		8042	2,124,419.41	0.00	2,124,419.41	1,683,626.00	0.00	1,683,626.00	-20.7%
Prior Years' Taxes		8043	2,760,117.93	0.00	2,760,117.93	1,911,572.00	0.00	1,911,572.00	-30.7%
Supplemental Taxes		8044	2,781,236.94	0.00	2,781,236.94	1,894,387.00	0.00	1,894,387.00	-31.9%
Education Revenue Augmentation Fund (ERAF)		8045	(4,312,644.59)	0.00	(4,312,644.59)	(4,124,397.00)	0.00	(4,124,397.00)	-4.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,628,516.94	0.00	5,628,516.94	4,614,558.00	0.00	4,614,558.00	-18.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			312,887,019.49	0.00	312,887,019.49	318,867,613.00	0.00	318,867,613.00	1.9%
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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,698,917.00)	0.00	(1,698,917.00)	(1,417,334.00)	0.00	(1,417,334.00)	-16.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			311,188,102.49	0.00	311,188,102.49	317,450,279.00	0.00	317,450,279.00	2.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,762,952.14	5,762,952.14	0.00	5,217,759.00	5,217,759.00	-9.5%
Special Education Discretionary Grants		8182	0.00	722,618.75	722,618.75	0.00	492,061.00	492,061.00	-31.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	87,008.44	0.00	87,008.44	0.00	0.00	0.00	-100.0%
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	2,241,022.73	2,241,022.73	0.00	2,283,619.00	2,283,619.00	1.9%
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		10,388,387.48	10,388,387.48		9,682,845.00	9,682,845.00	-6.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,021,050.04	1,021,050.04		1,095,549.00	1,095,549.00	7.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		0.00	0.00			0.00	0.0%
Title III, English Learner Program	4203	8290		405,834.88	405,834.88		370,312.00	370,312.00	-8.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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		1,843,264.79	1,843,264.79		1,543,575.00	1,543,575.00	-16.3%
Career and Technical Education	3500-3599	8290		329,459.00	329,459.00		263,486.00	263,486.00	-20.0%
All Other Federal Revenue	All Other	8290	279,218.29	22,747,462.88	23,026,681.17	205,667.00	1,376,615.00	1,582,282.00	-93.1%
TOTAL, FEDERAL REVENUE			366,226.73	45,462,052.69	45,828,279.42	205,667.00	22,325,821.00	22,531,488.00	-50.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		86,494.00	86,494.00			0.00	-100.0%
Mandated Costs Reimbursements		8550	939,557.00	0.00	939,557.00	823,105.00	0.00	823,105.00	-12.4%
Lottery - Unrestricted and Instructional Materials		8560	4,551,255.34	2,361,398.04	6,912,653.38	3,780,052.00	1,537,635.00	5,317,687.00	-23.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,770,701.36	3,770,701.36		3,754,420.00	3,754,420.00	-0.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		179,708.78	179,708.78		194,385.00	194,385.00	8.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,049,148.44	1,049,148.44		1,564,799.00	1,564,799.00	49.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other State Revenue	All Other	8590	2,960,693.50	55,311,855.73	58,272,549.23	3,179,239.00	47,672,140.00	50,851,379.00	-12.7%
TOTAL, OTHER STATE REVENUE			8,451,505.84	62,759,306.35	71,210,812.19	7,782,396.00	54,723,379.00	62,505,775.00	-12.2%
<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	6,038,799.24	6,038,799.24	0.00	5,933,677.00	5,933,677.00	-1.7%
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	175,662.22	0.00	175,662.22	106,000.00	0.00	106,000.00	-39.7%
Interest		8660	11,254,891.68	0.00	11,254,891.68	275,000.00	0.00	275,000.00	-97.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,057,254.09	0.00	2,057,254.09	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	72,791.30	0.00	72,791.30	75,000.00	0.00	75,000.00	3.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	3,676,277.05	6,282,218.37	9,958,495.42	993,982.00	6,182,597.00	7,176,579.00	-27.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		20,894,508.00	20,894,508.00		20,008,057.00	20,008,057.00	-4.2%
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			17,236,876.34	33,215,525.61	50,452,401.95	1,449,982.00	32,124,331.00	33,574,313.00	-33.5%
TOTAL, REVENUES			337,242,711.40	141,436,884.65	478,679,596.05	326,888,324.00	109,173,531.00	436,061,855.00	-8.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	104,794,110.24	31,071,282.22	135,865,392.46	111,136,740.00	32,217,534.00	143,354,274.00	5.5%
Certificated Pupil Support Salaries		1200	6,629,351.96	10,004,724.51	16,634,076.47	6,879,972.00	10,086,156.00	16,966,128.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,100,678.21	4,002,443.20	19,103,121.41	15,963,804.00	4,264,857.00	20,228,661.00	5.9%
Other Certificated Salaries		1900	2,725,919.73	3,104,068.56	5,829,988.29	832,931.00	5,357,151.00	6,190,082.00	6.2%
TOTAL, CERTIFICATED SALARIES			129,250,060.14	48,182,518.49	177,432,578.63	134,813,447.00	51,925,698.00	186,739,145.00	5.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,544,293.12	15,196,754.56	17,741,047.68	1,642,346.00	16,962,871.00	18,605,217.00	4.9%
Classified Support Salaries		2200	14,723,646.54	7,512,794.38	22,236,440.92	16,592,688.00	5,757,856.00	22,350,544.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	4,869,807.74	993,014.99	5,862,822.73	5,127,497.00	742,810.00	5,870,307.00	0.1%
Clerical, Technical and Office Salaries		2400	14,413,063.99	2,741,034.36	17,154,098.35	15,969,416.00	1,991,241.00	17,960,657.00	4.7%
Other Classified Salaries		2900	7,145,204.74	7,894,887.98	15,040,092.72	5,557,012.00	8,820,094.00	14,377,106.00	-4.4%
TOTAL, CLASSIFIED SALARIES			43,696,006.13	34,338,486.27	78,034,492.40	44,888,959.00	34,274,872.00	79,163,831.00	1.4%
<b>EMPLOYEE BENEFITS</b>									

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)	
STRS		3101-3102	23,239,029.89	22,129,843.22	45,368,873.11	25,092,063.00	23,129,571.00	48,221,634.00	6.3%
PERS		3201-3202	10,486,846.19	8,932,106.22	19,418,952.41	12,435,433.00	9,783,896.00	22,219,329.00	14.4%
OASDI/Medicare/Alternative		3301-3302	5,029,392.70	3,368,326.29	8,417,718.99	5,450,625.00	3,493,114.00	8,943,739.00	6.2%
Health and Welfare Benefits		3401-3402	16,655,193.71	7,470,539.48	24,125,733.19	18,147,276.00	8,463,970.00	26,611,246.00	10.3%
Unemployment Insurance		3501-3502	126,665.42	33,076.37	159,741.79	89,838.00	43,109.00	132,945.00	-16.8%
Workers' Compensation		3601-3602	1,678,474.62	798,191.52	2,476,666.14	1,797,015.00	862,017.00	2,659,032.00	7.4%
OPEB, Allocated		3701-3702	746,266.81	327,701.39	1,073,968.20	771,640.00	344,796.00	1,116,436.00	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	61,510.96	0.00	61,510.96	75,365.00	0.00	75,365.00	22.5%
TOTAL, EMPLOYEE BENEFITS			58,023,380.30	43,079,784.49	101,103,164.79	63,859,253.00	46,120,473.00	109,979,726.00	8.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	25,199.26	4,817,827.79	4,843,027.05	0.00	1,281,573.00	1,281,573.00	-73.5%
Books and Other Reference Materials		4200	275,693.63	164,030.35	439,723.98	239,048.00	1,919,500.00	2,158,548.00	390.9%
Materials and Supplies		4300	6,662,932.69	5,192,129.50	11,855,062.19	6,492,321.00	7,482,436.00	13,974,757.00	17.9%
Noncapitalized Equipment		4400	7,246,095.12	1,529,248.60	8,775,343.72	2,560,298.00	861,364.00	3,421,662.00	-61.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,209,920.70	11,703,236.24	25,913,156.94	9,291,667.00	11,544,873.00	20,836,540.00	-19.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	93.16	3,789,046.04	3,789,139.20	0.00	3,491,840.00	3,491,840.00	-7.8%
Travel and Conferences		5200	995,723.79	529,440.90	1,525,164.69	1,036,682.00	280,884.00	1,317,566.00	-13.6%
Dues and Memberships		5300	153,149.67	26,027.01	179,176.68	169,030.00	15,625.00	184,655.00	3.1%
Insurance		5400 - 5450	2,305,458.92	0.00	2,305,458.92	2,843,393.00	0.00	2,843,393.00	23.3%
Operations and Housekeeping Services		5500	8,141,914.83	109,685.82	8,251,600.65	8,902,953.00	95,000.00	8,997,953.00	9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,499,617.48	1,485,175.55	3,984,793.03	2,533,700.00	1,707,200.00	4,240,900.00	6.4%
Transfers of Direct Costs		5710	(303,228.65)	303,228.65	0.00	(37,583.00)	37,583.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,720,739.38	629,698.13	9,350,437.51	9,348,015.00	755,358.00	10,103,373.00	8.1%
Professional/Consulting Services and Operating Expenditures		5800	12,606,151.28	11,966,982.35	24,573,133.63	14,492,601.00	10,325,653.00	24,818,254.00	1.0%
Communications		5900	1,222,597.99	56,920.73	1,279,518.72	1,237,770.00	53,367.00	1,291,137.00	0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,342,217.85	18,896,205.18	55,238,423.03	40,528,561.00	16,762,510.00	57,289,071.00	3.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	57,209.79	57,209.79	0.00	10,000.00	10,000.00	-82.5%
Land Improvements		6170	36,240.00	7,909,014.00	7,945,254.00	355,790.00	2,820,000.00	3,175,790.00	-60.0%
Buildings and Improvements of Buildings		6200	938,741.06	16,433,637.60	17,372,378.66	6,311,769.00	17,871,568.00	24,183,337.00	39.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	243,832.89	2,444,174.34	2,688,007.23	131,894.00	4,830,236.00	4,962,130.00	84.6%
Equipment Replacement		6500	8,286.75	832,136.58	840,423.33	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			1,227,100.70	27,676,172.31	28,903,273.01	6,799,453.00	25,531,804.00	32,331,257.00	11.9%
<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	10,248.00	0.00	10,248.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	387,834.00	0.00	387,834.00	474,828.00	0.00	474,828.00	22.4%
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		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	1,518,621.06	1,518,621.06	0.00	1,248,574.00	1,248,574.00	-17.8%
Other Debt Service - Principal		7439	0.00	2,375,868.80	2,375,868.80	0.00	2,570,869.00	2,570,869.00	8.2%

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)			398,082.00	3,894,489.86	4,292,571.86	
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,097,362.12)	4,097,362.12	0.00	(5,307,537.00)	5,307,537.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(676,197.83)	0.00	(676,197.83)	(981,506.00)	0.00	(981,506.00)	45.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,773,559.95)	4,097,362.12	(676,197.83)	(6,289,043.00)	5,307,537.00	(981,506.00)	45.2%
TOTAL, EXPENDITURES			278,373,207.87	191,868,254.96	470,241,462.83	294,365,125.00	195,287,210.00	489,652,335.00	4.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
F from: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
F 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	176,332.66	835,372.00	1,011,704.66	0.00	828,743.00	828,743.00	-18.1%
(a) TOTAL, INTERFUND TRANSFERS IN			176,332.66	835,372.00	1,011,704.66	0.00	828,743.00	828,743.00	-18.1%
<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	16,125,996.88	1,747,673.80	17,873,670.68	500,000.00	0.00	500,000.00	-97.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,125,996.88	1,747,673.80	17,873,670.68	500,000.00	0.00	500,000.00	-97.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%



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	(42,181,212.18)	42,181,212.18	0.00	(53,919,390.00)	53,919,390.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(12,966.78)	12,966.78	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,194,178.96)	42,194,178.96	0.00	(53,919,390.00)	53,919,390.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(58,143,843.18)	41,281,877.16	(16,861,966.02)	(54,419,390.00)	54,748,133.00	328,743.00	-101.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	311,188,102.49	0.00	311,188,102.49	317,450,279.00	0.00	317,450,279.00	2.0%
2) Federal Revenue		8100-8299	366,226.73	45,462,052.69	45,828,279.42	205,667.00	22,325,821.00	22,531,488.00	-50.8%
3) Other State Revenue		8300-8599	8,451,505.84	62,759,306.35	71,210,812.19	7,782,396.00	54,723,379.00	62,505,775.00	-12.2%
4) Other Local Revenue		8600-8799	17,236,876.34	33,215,525.61	50,452,401.95	1,449,982.00	32,124,331.00	33,574,313.00	-33.5%
5) TOTAL, REVENUES			337,242,711.40	141,436,884.65	478,679,596.05	326,888,324.00	109,173,531.00	436,061,855.00	-8.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		157,035,768.64	90,320,098.31	247,355,866.95	160,803,258.00	92,489,262.00	253,292,520.00	2.4%
2) Instruction - Related Services	2000-2999		34,742,614.58	27,977,241.48	62,719,856.06	35,695,234.00	33,131,549.00	68,826,783.00	9.7%
3) Pupil Services	3000-3999		26,318,287.06	24,790,765.81	51,109,052.87	28,163,051.00	22,022,552.00	50,185,603.00	-1.8%
4) Ancillary Services	4000-4999		2,427,702.10	273,167.50	2,700,869.60	2,500,087.00	242,744.00	2,742,831.00	1.6%
5) Community Services	5000-5999		44,120.50	87,766.34	131,886.84	123,500.00	0.00	123,500.00	-6.4%
6) Enterprise	6000-6999		4,958.26	327,248.82	332,207.08	2,005.00	0.00	2,005.00	-99.4%
7) General Administration	7000-7999		25,619,883.29	8,550,588.80	34,170,442.09	28,523,795.00	8,531,034.00	35,054,829.00	2.6%
8) Plant Services	8000-8999		31,781,791.44	35,636,676.55	67,418,467.99	40,079,367.00	34,965,206.00	75,044,573.00	11.3%
9) Other Outgo	9000-9999	Except 7600-7699	388,082.00	3,904,731.35	4,302,813.35	474,828.00	3,904,863.00	4,379,691.00	1.8%
10) TOTAL, EXPENDITURES			278,373,207.87	191,868,254.96	470,241,462.83	294,365,125.00	195,287,210.00	489,652,335.00	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			58,869,503.53	(50,431,370.31)	8,438,133.22	32,523,199.00	(86,113,679.00)	(53,590,480.00)	-735.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	176,332.66	835,372.00	1,011,704.66	0.00	828,743.00	828,743.00	-18.1%
b) Transfers Out		7600-7629	16,125,996.88	1,747,673.80	17,873,670.68	500,000.00	0.00	500,000.00	-97.2%
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	(42,194,178.96)	42,194,178.96	0.00	(53,919,390.00)	53,919,390.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,143,843.18)	41,281,877.16	(16,861,966.02)	(54,419,390.00)	54,748,133.00	328,743.00	-101.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			725,660.35	(9,149,493.15)	(8,423,832.80)	(21,896,191.00)	(31,365,646.00)	(53,261,737.00)	532.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	104,281,670.88	89,769,519.60	194,051,190.48	105,007,331.23	80,620,026.45	185,627,357.68	-4.3%

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)			104,281,670.88	89,769,519.60	194,051,190.48	105,007,331.23	80,620,026.45	185,627,357.68	-4.3%	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			104,281,670.88	89,769,519.60	194,051,190.48	105,007,331.23	80,620,026.45	185,627,357.68	-4.3%	
2) Ending Balance, June 30 (E + F1e)			105,007,331.23	80,620,026.45	185,627,357.68	83,111,140.23	49,254,480.45	132,365,620.68	-28.7%	
Components of Ending Fund Balance										
a) Nonspendable										
Revolving Cash		9711	12,769.94	0.00	12,769.94	25,000.00	0.00	25,000.00	95.8%	
Stores		9712	233,588.32	0.00	233,588.32	308,116.00	0.00	308,116.00	31.9%	
Prepaid Items		9713	7,017.84	14,480.14	21,497.98	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	80,605,546.31	80,605,546.31	0.00	49,444,597.59	49,444,597.59	-38.7%	
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	60,823,592.79	0.00	60,823,592.79	38,205,258.23	0.00	38,205,258.23	-37.2%	
HTA Health & Welfare	0000	9760	2,237,787.98		2,237,787.98			0.00		
LCAP Priorities (Carryover)	0000	9760	13,315,775.00		13,315,775.00			0.00		
Offset for Future Deficits	0000	9760	45,270,029.81		45,270,029.81			0.00		
HTA Health & Welfare	0000	9760			0.00	2,146,967.00		2,146,967.00		
Offset for Future Deficits	0000	9760			0.00	36,058,291.23		36,058,291.23		
d) Assigned										
Other Assignments (by Resource/Object)		9780	19,524,605.34	0.00	19,524,605.34	20,065,149.00	0.00	20,065,149.00	2.8%	
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789	24,405,757.00	0.00	24,405,757.00	24,507,617.00	0.00	24,507,617.00	0.4%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(190,117.14)	(190,117.14)	New	

Resource	Description	2023-24		2024-25
		Unaudited Actuals	Budget	Budget
2600	Expanded Learning Opportunities Program	21,464,062.49		17,110,991.63
6211	Literacy Coaches and Reading Specialists Grant Program	1,317,712.00		1,050,010.00
6266	Educator Effectiveness, FY 2021-22	4,527,015.82		2,454,938.82
6300	Lottery : Instructional Materials	900,313.26		1,137,948.26
6500	Special Education	1,436,243.94		549,125.94
6546	Mental Health-Related Services	0.00		52,122.00
6547	Special Education Early Intervention Preschool Grant	1,998,477.11		1,389,888.11
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,543,330.46		4,453,540.46
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,108,329.26		3,517,744.26
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,310,594.96		0.00
7311	Classified School Employee Professional Development Block Grant	5,414.19		5,414.19
7388	SB 117 COVID-19 LEA Response Funds	307,253.12		.12
7399	LCFF Equity Multiplier	2,435,741.00		1,670,102.00
7412	A-G Access/Success Grant	1,285,617.01		732,621.01
7413	A-G Learning Loss Mitigation Grant	417,308.90		0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	63,921.86		63,921.86
7435	Learning Recovery Emergency Block Grant	21,415,055.76		10,130,199.76
7810	Other Restricted State	147,668.56		11,793.56
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,462,592.20		1,624,942.20
9010	Other Restricted Local	8,458,894.41		3,489,293.41
Total, Restricted Balance		80,605,546.31		49,444,597.59

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	3,732,035.65	0.00	-100.0%
5) TOTAL, REVENUES			3,732,035.65	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,837,273.37	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,837,273.37	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(105,237.72)	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>			(105,237.72)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,924,650.00	1,819,412.28	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,924,650.00	1,819,412.28	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,924,650.00	1,819,412.28	-5.5%
2) Ending Balance, June 30 (E + F1e)			1,819,412.28	1,819,412.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,819,412.28	1,819,412.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	1,819,412.28		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,819,412.28		
<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	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)			1,819,412.28		
<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	3,732,035.65	0.00	-100.0%
TOTAL, REVENUES			3,732,035.65	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	3,837,273.37	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,837,273.37	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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>					
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			3,837,273.37	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	3,732,035.65	0.00	-100.0%
5) TOTAL, REVENUES			3,732,035.65	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,837,273.37	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,837,273.37	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(105,237.72)	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>			(105,237.72)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,924,650.00	1,819,412.28	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,924,650.00	1,819,412.28	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,924,650.00	1,819,412.28	-5.5%
2) Ending Balance, June 30 (E + F1e)			1,819,412.28	1,819,412.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,819,412.28	1,819,412.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	1,819,412.28	1,819,412.28
Total, Restricted Balance		1,819,412.28	1,819,412.28

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	8,636,300.00	9,685,080.00	12.1%
2) Federal Revenue		8100-8299	11,608.41	0.00	-100.0%
3) Other State Revenue		8300-8599	2,019,898.10	1,901,474.00	-5.9%
4) Other Local Revenue		8600-8799	1,027,877.54	663,897.00	-35.4%
5) TOTAL, REVENUES			11,695,684.05	12,250,451.00	4.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,677,242.73	4,522,008.00	-3.3%
2) Classified Salaries		2000-2999	727,961.22	756,523.00	3.9%
3) Employee Benefits		3000-3999	2,101,357.30	2,138,220.00	1.8%
4) Books and Supplies		4000-4999	780,892.31	746,305.00	-4.4%
5) Services and Other Operating Expenditures		5000-5999	2,653,765.47	2,264,135.00	-14.7%
6) Capital Outlay		6000-6999	7,110.42	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,948,329.45	10,427,191.00	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			747,354.60	1,823,260.00	144.0%
<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	835,372.00	828,743.00	-0.8%
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			(835,372.00)	(828,743.00)	-0.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(88,017.40)	994,517.00	-1,229.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,573,412.72	2,485,395.32	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,573,412.72	2,485,395.32	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,573,412.72	2,485,395.32	-3.4%
2) Ending Balance, June 30 (E + F1e)			2,485,395.32	3,479,912.32	40.0%
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	6,275.65	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,324,154.27	696,987.27	-47.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,154,965.40	2,782,925.05	141.0%
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	2,431,920.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,897.04)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	953,751.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	871,170.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	6,275.65		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,236,220.09		
<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	319,782.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,431,042.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,750,824.77		
<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)			2,485,395.32		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	6,291,896.00	5,685,310.00	-9.6%
Education Protection Account State Aid - Current Year		8012	1,109,126.00	2,582,436.00	132.8%
State Aid - Prior Years		8019	(376,262.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,611,540.00	1,417,334.00	-12.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,636,300.00	9,685,080.00	12.1%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,608.41	0.00	-100.0%
TOTAL, FEDERAL REVENUE			11,608.41	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	25,601.00	25,048.00	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	251,450.22	186,488.00	-25.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	1,036,758.70	1,057,247.00	2.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	706,088.18	632,691.00	-10.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,019,898.10</b>	<b>1,901,474.00</b>	<b>-5.9%</b>
<b>OTHER LOCAL REVENUE</b>					
<b>Sales</b>					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	92,149.99	8,500.00	-90.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	28,275.69	0.00	-100.0%
<b>Fees and Contracts</b>					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	250,270.86	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>					
<b>Special Education SELPA Transfers</b>					
From Districts or Charter Schools	6500	8791	657,181.00	655,397.00	-0.3%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
<b>Other Transfers of Apportionments</b>					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,027,877.54</b>	<b>663,897.00</b>	<b>-35.4%</b>
<b>TOTAL, REVENUES</b>			<b>11,695,684.05</b>	<b>12,250,451.00</b>	<b>4.7%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,983,801.79	3,683,095.00	-7.5%
Certificated Pupil Support Salaries		1200	167,812.17	159,847.00	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	391,343.52	394,831.00	0.9%
Other Certificated Salaries		1900	134,285.25	284,235.00	111.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,677,242.73</b>	<b>4,522,008.00</b>	<b>-3.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	24,337.87	10,000.00	-58.9%
Classified Support Salaries		2200	181,642.57	193,414.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	309,217.78	346,216.00	12.0%
Other Classified Salaries		2900	212,763.00	206,893.00	-2.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>727,961.22</b>	<b>756,523.00</b>	<b>3.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,244,512.37	1,215,738.00	-2.3%
PERS		3201-3202	170,377.44	192,622.00	13.1%
OASDI/Medicare/Alternative		3301-3302	116,974.97	120,713.00	3.2%
Health and Welfare Benefits		3401-3402	492,471.53	532,609.00	8.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	2,624.52	2,637.00	0.5%
Workers' Compensation		3601-3602	52,775.74	52,786.00	0.0%
OPEB, Allocated		3701-3702	21,620.73	21,115.00	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,101,357.30</b>	<b>2,138,220.00</b>	<b>1.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	6,203.75	25,000.00	303.0%
Books and Other Reference Materials		4200	5,975.15	20,000.00	234.7%
Materials and Supplies		4300	370,536.40	359,643.00	-2.9%
Noncapitalized Equipment		4400	398,177.01	341,662.00	-14.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>780,892.31</b>	<b>746,305.00</b>	<b>-4.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	179,950.15	178,500.00	-0.8%
Dues and Memberships		5300	3,864.00	6,600.00	70.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,407,349.67	1,328,000.00	-5.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	655,161.82	518,835.00	-20.8%
Professional/Consulting Services and Operating Expenditures		5800	405,336.76	221,000.00	-45.5%
Communications		5900	2,103.07	11,200.00	432.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,653,765.47</b>	<b>2,264,135.00</b>	<b>-14.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	7,110.42	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,110.42</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,948,329.45</b>	<b>10,427,191.00</b>	<b>-4.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	835,372.00	828,743.00	-0.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			835,372.00	828,743.00	-0.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(835,372.00)	(828,743.00)	-0.8%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	8,636,300.00	9,685,080.00	12.1%
2) Federal Revenue		8100-8299	11,608.41	0.00	-100.0%
3) Other State Revenue		8300-8599	2,019,898.10	1,901,474.00	-5.9%
4) Other Local Revenue		8600-8799	1,027,877.54	663,897.00	-35.4%
5) TOTAL, REVENUES			11,695,684.05	12,250,451.00	4.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		6,761,931.33	6,184,821.00	-8.5%
2) Instruction - Related Services	2000-2999		1,282,402.09	1,451,644.00	13.2%
3) Pupil Services	3000-3999		330,489.26	415,714.00	25.8%
4) Ancillary Services	4000-4999		153,126.14	106,462.00	-30.5%
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		574,041.74	493,000.00	-14.1%
8) Plant Services	8000-8999		1,846,338.89	1,775,550.00	-3.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,948,329.45	10,427,191.00	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			747,354.60	1,823,260.00	144.0%
<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	835,372.00	828,743.00	-0.8%
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			(835,372.00)	(828,743.00)	-0.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(88,017.40)	994,517.00	-1,229.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,573,412.72	2,485,395.32	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,573,412.72	2,485,395.32	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,573,412.72	2,485,395.32	-3.4%
2) Ending Balance, June 30 (E + F1e)			2,485,395.32	3,479,912.32	40.0%
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	6,275.65	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,324,154.27	696,987.27	-47.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,154,965.40	2,782,925.05	141.0%
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
6266	Educator Effectiveness, FY 2021-22	102,961.00	0.00
6300	Lottery : Instructional Materials	57,236.31	19,703.31
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	244,492.91	244,492.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	17,274.14	3,306.14
7311	Classified School Employee Professional Development Block Grant	1,455.00	1,455.00
7412	A-G Access/Success Grant	129,255.00	51,330.00
7413	A-G Learning Loss Mitigation Grant	19,207.00	19,207.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	8,170.84	8,170.84
7435	Learning Recovery Emergency Block Grant	707,310.07	312,530.07
7510	Low-Performing Students Block Grant	27,972.00	27,972.00
7810	Other Restricted State	8,820.00	8,820.00
Total, Restricted Balance		1,324,154.27	696,987.27

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	202,992.00	202,992.00	0.0%
3) Other State Revenue		8300-8599	902,681.20	924,975.00	2.5%
4) Other Local Revenue		8600-8799	37,168.72	0.00	-100.0%
5) TOTAL, REVENUES			1,142,841.92	1,127,967.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	473,414.63	510,187.00	7.8%
2) Classified Salaries		2000-2999	191,875.56	208,818.00	8.8%
3) Employee Benefits		3000-3999	232,967.90	235,255.00	1.0%
4) Books and Supplies		4000-4999	38,030.37	34,396.00	-9.6%
5) Services and Other Operating Expenditures		5000-5999	145,660.76	96,198.00	-34.0%
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	41,014.18	43,113.00	5.1%
9) TOTAL, EXPENDITURES			1,122,963.40	1,127,967.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,878.52	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>			19,878.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,764.89	157,643.41	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,764.89	157,643.41	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,764.89	157,643.41	14.4%
2) Ending Balance, June 30 (E + F1e)			157,643.41	157,643.41	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	111,890.42	111,890.42	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	45,752.99	45,752.99	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	64,751.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(716.15)		
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	256,471.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	679.55		
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			321,186.51		
<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	4,062.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	159,480.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			163,543.10		
<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)			157,643.41		
<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	202,992.00	202,992.00	0.0%
TOTAL, FEDERAL REVENUE			202,992.00	202,992.00	0.0%
<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	868,302.20	869,075.00	0.1%
All Other State Revenue	All Other	8590	34,379.00	55,900.00	62.6%
TOTAL, OTHER STATE REVENUE			902,681.20	924,975.00	2.5%
<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	8,435.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(534.02)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	9,267.25	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,168.72	0.00	-100.0%
TOTAL, REVENUES			1,142,841.92	1,127,967.00	-1.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	412,631.50	440,866.00	6.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	4,415.24	13,704.00	210.4%
Certificated Supervisors' and Administrators' Salaries		1300	56,367.89	55,617.00	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>473,414.63</b>	<b>510,187.00</b>	<b>7.8%</b>
<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	134,906.47	131,100.00	-2.8%
Other Classified Salaries		2900	56,969.09	77,718.00	36.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>191,875.56</b>	<b>208,818.00</b>	<b>8.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	114,398.08	105,603.00	-7.7%
PERS		3201-3202	51,232.34	56,476.00	10.2%
OASDI/Medicare/Alternative		3301-3302	21,304.34	23,373.00	9.7%
Health and Welfare Benefits		3401-3402	36,501.14	39,378.00	7.9%
Unemployment Insurance		3501-3502	326.31	361.00	10.6%
Workers' Compensation		3601-3602	6,544.55	7,188.00	9.8%
OPEB, Allocated		3701-3702	2,661.14	2,876.00	8.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>232,967.90</b>	<b>235,255.00</b>	<b>1.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,774.68	0.00	-100.0%
Materials and Supplies		4300	33,438.71	34,396.00	2.9%
Noncapitalized Equipment		4400	2,816.98	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,030.37</b>	<b>34,396.00</b>	<b>-9.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,442.04	17,304.00	-29.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,393.05	8,200.00	52.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,279.33	2,700.00	-89.3%
Professional/Consulting Services and Operating Expenditures		5800	90,546.34	67,994.00	-24.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>145,660.76</b>	<b>96,198.00</b>	<b>-34.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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
<b>Debt Service</b>					
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	41,014.18	43,113.00	5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,014.18	43,113.00	5.1%
TOTAL, EXPENDITURES			1,122,963.40	1,127,967.00	0.4%
<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	202,992.00	202,992.00	0.0%
3) Other State Revenue		8300-8599	902,681.20	924,975.00	2.5%
4) Other Local Revenue		8600-8799	37,168.72	0.00	-100.0%
5) TOTAL, REVENUES			1,142,841.92	1,127,967.00	-1.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		734,265.58	710,690.00	-3.2%
2) Instruction - Related Services	2000-2999		340,232.45	356,412.00	4.8%
3) Pupil Services	3000-3999		5,704.74	17,752.00	211.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,014.18	43,113.00	5.1%
8) Plant Services	8000-8999		1,746.45	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,122,963.40	1,127,967.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			19,878.52	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>			19,878.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,764.89	157,643.41	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,764.89	157,643.41	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,764.89	157,643.41	14.4%
2) Ending Balance, June 30 (E + F1e)			157,643.41	157,643.41	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	111,890.42	111,890.42	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	45,752.99	45,752.99	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
6391	Adult Education Program	111,890.42	111,890.42
Total, Restricted Balance		111,890.42	111,890.42

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,300,809.13	3,441,713.00	4.3%
4) Other Local Revenue		8600-8799	19,057.37	0.00	-100.0%
5) TOTAL, REVENUES			3,319,866.50	3,441,713.00	3.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	853,931.43	926,920.00	8.5%
2) Classified Salaries		2000-2999	571,392.36	685,710.00	20.0%
3) Employee Benefits		3000-3999	667,317.56	760,757.00	14.0%
4) Books and Supplies		4000-4999	306,578.41	718,185.00	134.3%
5) Services and Other Operating Expenditures		5000-5999	127,842.61	309,656.00	142.2%
6) Capital Outlay		6000-6999	5,869.46	823.00	-86.0%
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	80,702.64	239,055.00	196.2%
9) TOTAL, EXPENDITURES			2,613,634.47	3,641,106.00	39.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			706,232.03	(199,393.00)	-128.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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>			706,232.03	(199,393.00)	-128.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	712,089.88	1,418,321.91	99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,089.88	1,418,321.91	99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			712,089.88	1,418,321.91	99.2%
2) Ending Balance, June 30 (E + F1e)			1,418,321.91	1,218,928.91	-14.1%
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	1,454,577.36	1,325,390.99	-8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(36,255.45)	(106,462.08)	193.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,418,476.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,808.35)		
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	176,121.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,711.82		
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			3,562,500.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	389,597.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,199.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,745,381.50		
6) TOTAL, LIABILITIES			2,144,178.99		
<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)			1,418,321.91		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,195,932.08	2,644,977.00	20.4%
All Other State Revenue	All Other	8590	1,104,877.05	796,736.00	-27.9%
TOTAL, OTHER STATE REVENUE			3,300,809.13	3,441,713.00	4.3%
<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	23,256.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,198.81)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,057.37	0.00	-100.0%
TOTAL, REVENUES			3,319,866.50	3,441,713.00	3.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	749,154.99	792,460.00	5.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,776.44	105,345.00	0.5%
Other Certificated Salaries		1900	0.00	29,115.00	New
TOTAL, CERTIFICATED SALARIES			853,931.43	926,920.00	8.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	425,157.62	474,324.00	11.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	21,315.17	49,176.00	130.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	124,919.57	162,210.00	29.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>571,392.36</b>	<b>685,710.00</b>	<b>20.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	120,077.17	137,839.00	14.8%
PERS		3201-3202	250,669.05	284,256.00	13.4%
OASDI/Medicare/Alternative		3301-3302	77,758.01	88,550.00	13.9%
Health and Welfare Benefits		3401-3402	198,528.50	226,728.00	14.2%
Unemployment Insurance		3501-3502	677.14	807.00	19.2%
Workers' Compensation		3601-3602	13,906.20	16,126.00	16.0%
OPEB, Allocated		3701-3702	5,701.49	6,451.00	13.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>667,317.56</b>	<b>760,757.00</b>	<b>14.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	30,544.91	7,002.00	-77.1%
Materials and Supplies		4300	85,907.44	544,392.00	533.7%
Noncapitalized Equipment		4400	190,126.06	166,791.00	-12.3%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>306,578.41</b>	<b>718,185.00</b>	<b>134.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,089.68	18,100.00	485.8%
Dues and Memberships		5300	3,545.74	6,412.00	80.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,357.07	500.00	-78.8%
Professional/Consulting Services and Operating Expenditures		5800	118,743.31	284,594.00	139.7%
Communications		5900	106.81	50.00	-53.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>127,842.61</b>	<b>309,656.00</b>	<b>142.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,468.71	823.00	-76.3%
Buildings and Improvements of Buildings		6200	2,400.75	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,869.46</b>	<b>823.00</b>	<b>-86.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	80,702.64	239,055.00	196.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>80,702.64</b>	<b>239,055.00</b>	<b>196.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,613,634.47</b>	<b>3,641,106.00</b>	<b>39.3%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,300,809.13	3,441,713.00	4.3%
4) Other Local Revenue		8600-8799	19,057.37	0.00	-100.0%
5) TOTAL, REVENUES			3,319,866.50	3,441,713.00	3.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,025,033.19	2,729,090.00	34.8%
2) Instruction - Related Services	2000-2999		421,097.16	542,183.00	28.8%
3) Pupil Services	3000-3999		41,333.07	40,200.00	-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		80,702.64	239,055.00	196.2%
8) Plant Services	8000-8999		45,468.41	90,578.00	99.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,613,634.47	3,641,106.00	39.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			706,232.03	(199,393.00)	-128.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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>			706,232.03	(199,393.00)	-128.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	712,089.88	1,418,321.91	99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,089.88	1,418,321.91	99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			712,089.88	1,418,321.91	99.2%
2) Ending Balance, June 30 (E + F1e)			1,418,321.91	1,218,928.91	-14.1%
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	1,454,577.36	1,325,390.99	-8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(36,255.45)	(106,462.08)	193.6%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	41,779.65	9,395.65
5059	Early Education: ARP California State Preschool Program One-time Stipend	56,393.37	0.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	9,810.00	9,810.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	7,592.00	0.00
6130	Early Education: Center-Based Reserve Account	380,297.34	380,297.34
7810	Other Restricted State	958,705.00	925,888.00
Total, Restricted Balance		1,454,577.36	1,325,390.99

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	17,616,036.48	18,223,632.00	3.4%
3) Other State Revenue		8300-8599	5,805,028.84	5,356,629.00	-7.7%
4) Other Local Revenue		8600-8799	265,457.19	172,816.00	-34.9%
5) TOTAL, REVENUES			23,686,522.51	23,753,077.00	0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,371,320.52	6,729,860.00	5.6%
3) Employee Benefits		3000-3999	2,724,597.26	2,954,905.00	8.5%
4) Books and Supplies		4000-4999	8,488,385.17	9,460,664.00	11.5%
5) Services and Other Operating Expenditures		5000-5999	903,347.26	1,053,491.00	16.6%
6) Capital Outlay		6000-6999	705,807.71	854,605.00	21.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	554,481.66	699,338.00	26.1%
9) TOTAL, EXPENDITURES			19,747,939.58	21,752,863.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,938,582.93	2,000,214.00	-49.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,938,582.93	2,000,214.00	-49.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,329,738.63	11,268,321.56	53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,329,738.63	11,268,321.56	53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,329,738.63	11,268,321.56	53.7%
2) Ending Balance, June 30 (E + F1e)			11,268,321.56	13,268,535.56	17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	663,748.57	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,688,216.75	13,352,379.32	24.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(83,843.76)	(83,843.76)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,804,978.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(86,323.06)		
b) in Banks		9120	65,747.61		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3,100,099.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	92,828.62		
6) Stores		9320	663,748.57		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,641,279.69		
<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	151,361.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	221,596.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			372,958.13		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,268,321.56		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	16,676,975.62	17,050,071.00	2.2%
Donated Food Commodities		8221	939,060.86	1,173,561.00	25.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,616,036.48	18,223,632.00	3.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,805,028.84	5,356,629.00	-7.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,805,028.84	5,356,629.00	-7.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	4,016.50	0.00	-100.0%
Food Service Sales		8634	57,280.17	36,396.00	-36.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	208,192.67	136,420.00	-34.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,032.15)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			265,457.19	172,816.00	-34.9%
TOTAL, REVENUES			23,686,522.51	23,753,077.00	0.3%
<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	4,712,976.87	4,911,867.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	786,650.17	921,119.00	17.1%
Clerical, Technical and Office Salaries		2400	871,658.69	896,874.00	2.9%
Other Classified Salaries		2900	34.79	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			6,371,320.52	6,729,860.00	5.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,460,596.78	1,593,553.00	9.1%
OASDI/Medicare/Alternative		3301-3302	429,044.91	470,402.00	9.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	744,507.67	793,367.00	6.6%
Unemployment Insurance		3501-3502	3,067.11	3,365.00	9.7%
Workers' Compensation		3601-3602	61,896.38	67,299.00	8.7%
OPEB, Allocated		3701-3702	25,484.41	26,919.00	5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,724,597.26</b>	<b>2,954,905.00</b>	<b>8.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	835,334.65	903,036.00	8.1%
Noncapitalized Equipment		4400	139,420.06	134,067.00	-3.8%
Food		4700	7,513,630.46	8,423,561.00	12.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,488,385.17</b>	<b>9,460,664.00</b>	<b>11.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,352.18	20,000.00	-17.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	393,856.71	480,432.00	22.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	484,435.35	528,000.00	9.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(119,360.25)	(106,714.00)	-10.6%
Professional/Consulting Services and Operating Expenditures		5800	83,740.07	89,075.00	6.4%
Communications		5900	36,323.20	42,698.00	17.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>903,347.26</b>	<b>1,053,491.00</b>	<b>16.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	326,452.81	300,000.00	-8.1%
Equipment		6400	12,877.75	75,000.00	482.4%
Equipment Replacement		6500	366,477.15	479,605.00	30.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>705,807.71</b>	<b>854,605.00</b>	<b>21.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	554,481.66	699,338.00	26.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>554,481.66</b>	<b>699,338.00</b>	<b>26.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>19,747,939.58</b>	<b>21,752,863.00</b>	<b>10.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%



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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,616,036.48	18,223,632.00	3.4%
3) Other State Revenue		8300-8599	5,805,028.84	5,356,629.00	-7.7%
4) Other Local Revenue		8600-8799	265,457.19	172,816.00	-34.9%
5) TOTAL, REVENUES			23,686,522.51	23,753,077.00	0.3%
<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		18,473,148.40	20,273,093.00	9.7%
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		554,481.66	699,338.00	26.1%
8) Plant Services	8000-8999		720,309.52	780,432.00	8.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,747,939.58	21,752,863.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,938,582.93	2,000,214.00	-49.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,938,582.93	2,000,214.00	-49.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,329,738.63	11,268,321.56	53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,329,738.63	11,268,321.56	53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,329,738.63	11,268,321.56	53.7%
2) Ending Balance, June 30 (E + F1e)			11,268,321.56	13,268,535.56	17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	663,748.57	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,688,216.75	13,352,379.32	24.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(83,843.76)	(83,843.76)	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)	9,080,583.78	11,480,208.35
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	685,702.93	950,240.93
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	569,499.45	569,499.45
7033	Child Nutrition: School Food Best Practices Apportionment	352,430.59	352,430.59
Total, Restricted Balance		10,688,216.75	13,352,379.32

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	218.35	0.00	-100.0%
5) TOTAL, REVENUES			218.35	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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>			218.35	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>			218.35	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(218.35)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(218.35)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(218.35)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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			
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)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	218.35	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			218.35	0.00	-100.0%
TOTAL, REVENUES			218.35	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	218.35	0.00	-100.0%
5) TOTAL, REVENUES			218.35	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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>			218.35	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>			218.35	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(218.35)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(218.35)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(218.35)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,013,904.50	0.00	-100.0%
5) TOTAL, REVENUES			1,013,904.50	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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>			1,013,904.50	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,625,996.88	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,625,996.88	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,639,901.38	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,093,232.62	34,733,134.00	92.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,093,232.62	34,733,134.00	92.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,093,232.62	34,733,134.00	92.0%
2) Ending Balance, June 30 (E + F1e)			34,733,134.00	34,733,134.00	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	34,733,134.00	34,733,134.00	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	18,962,439.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(209,724.59)		
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	214,854.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,765,564.46		
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			34,733,134.00		
<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			
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)			34,733,134.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	900,269.95	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	113,634.55	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,013,904.50	0.00	-100.0%
TOTAL, REVENUES			1,013,904.50	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	15,625,996.88	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,625,996.88	0.00	-100.0%
<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					
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,625,996.88	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,013,904.50	0.00	-100.0%
5) TOTAL, REVENUES			1,013,904.50	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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>			1,013,904.50	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,625,996.88	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,625,996.88	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,639,901.38	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,093,232.62	34,733,134.00	92.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,093,232.62	34,733,134.00	92.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,093,232.62	34,733,134.00	92.0%
2) Ending Balance, June 30 (E + F1e)			34,733,134.00	34,733,134.00	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	34,733,134.00	34,733,134.00	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,481,445.67	305,976.00	-87.7%
5) TOTAL, REVENUES			2,481,445.67	305,976.00	-87.7%
<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	2,903.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	162,558.03	123,277.00	-24.2%
6) Capital Outlay		6000-6999	17,209,636.57	20,602,381.00	19.7%
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			17,375,097.96	20,725,658.00	19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,893,652.29)	(20,419,682.00)	37.1%
<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	10,966.30	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,966.30	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,882,685.99)	(20,419,682.00)	37.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,570,878.48	31,688,192.49	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,570,878.48	31,688,192.49	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,570,878.48	31,688,192.49	-32.0%
2) Ending Balance, June 30 (E + F1e)			31,688,192.49	11,268,510.49	-64.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,031,477.26	10,611,795.26	-65.8%
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	656,715.23	656,715.23	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	36,177,020.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(400,117.85)		
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	441,511.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	227,096.51		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			36,445,510.59		
<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	4,757,318.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,757,318.10		
<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)			31,688,192.49		
<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	1,833,683.70	305,976.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	612,178.61	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	35,583.36	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,481,445.67	305,976.00	-87.7%
TOTAL, REVENUES			2,481,445.67	305,976.00	-87.7%
<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	2,903.36	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,903.36	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	161,465.48	123,277.00	-23.7%
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	1,092.55	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,558.03	123,277.00	-24.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	14,085.00	0.00	-100.0%
Land Improvements		6170	1,091.45	0.00	-100.0%
Buildings and Improvements of Buildings		6200	17,194,460.12	20,602,381.00	19.8%
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			17,209,636.57	20,602,381.00	19.7%
<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%
<b>TOTAL, EXPENDITURES</b>			17,375,097.96	20,725,658.00	19.3%
<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>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
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%
<b>Other Sources</b>					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	10,966.30	0.00	-100.0%
(c) TOTAL, SOURCES			10,966.30	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			10,966.30	0.00	-100.0%



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,481,445.67	305,976.00	-87.7%
5) TOTAL, REVENUES			2,481,445.67	305,976.00	-87.7%
<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		17,375,097.96	20,725,658.00	19.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,375,097.96	20,725,658.00	19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(14,893,652.29)	(20,419,682.00)	37.1%
<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	10,966.30	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,966.30	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,882,685.99)	(20,419,682.00)	37.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,570,878.48	31,688,192.49	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,570,878.48	31,688,192.49	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,570,878.48	31,688,192.49	-32.0%
2) Ending Balance, June 30 (E + F1e)			31,688,192.49	11,268,510.49	-64.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,031,477.26	10,611,795.26	-65.8%
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	656,715.23	656,715.23	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	31,031,477.26	10,611,795.26
Total, Restricted Balance		31,031,477.26	10,611,795.26

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	7,481,413.41	1,254,000.00	-83.2%
5) TOTAL, REVENUES			7,481,413.41	1,254,000.00	-83.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,221.67	0.00	-100.0%
3) Employee Benefits		3000-3999	235.16	0.00	-100.0%
4) Books and Supplies		4000-4999	432,146.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,396,570.07	0.00	-100.0%
6) Capital Outlay		6000-6999	6,319,335.88	6,720,948.00	6.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,149,509.22	6,720,948.00	-17.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(668,095.81)	(5,466,948.00)	718.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,128,325.11	0.00	-100.0%
b) Transfers Out		7600-7629	176,332.66	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,951,992.45	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,283,896.64	(5,466,948.00)	-153.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,573,556.13	40,857,452.77	33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,573,556.13	40,857,452.77	33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,573,556.13	40,857,452.77	33.6%
2) Ending Balance, June 30 (E + F1e)			40,857,452.77	35,390,504.77	-13.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,244,049.77	25,648,049.77	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,613,403.00	9,742,455.00	-37.6%
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	48,969,454.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(541,602.17)		
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	477,970.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	32,363.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			48,938,186.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,865,562.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	215,171.66		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,080,733.83		
<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)			40,857,452.77		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,527,978.22	104,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	136,617.32	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	4,787,260.03	400,000.00
Other Local Revenue					
All Other Local Revenue			8699	1,029,557.84	750,000.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				7,481,413.41	1,254,000.00
TOTAL, REVENUES				7,481,413.41	1,254,000.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	472.63	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	254.48	0.00	-100.0%
Other Classified Salaries		2900	494.56	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,221.67</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	131.95	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	87.64	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.58	0.00	-100.0%
Workers' Compensation		3601-3602	10.10	0.00	-100.0%
OPEB, Allocated		3701-3702	4.89	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>235.16</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	281,797.14	0.00	-100.0%
Noncapitalized Equipment		4400	150,349.30	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>432,146.44</b>	<b>0.00</b>	<b>-100.0%</b>
<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	581.48	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,395,952.76	0.00	-100.0%
Communications		5900	35.83	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,396,570.07</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	80,032.47	0.00	-100.0%
Land Improvements		6170	172,038.86	138,516.00	-19.5%
Buildings and Improvements of Buildings		6200	5,979,279.33	6,582,432.00	10.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	87,985.22	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,319,335.88</b>	<b>6,720,948.00</b>	<b>6.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,149,509.22</b>	<b>6,720,948.00</b>	<b>-17.5%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	11,128,325.11	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>11,128,325.11</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	176,332.66	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>176,332.66</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,951,992.45	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,481,413.41	1,254,000.00	-83.2%
5) TOTAL, REVENUES			7,481,413.41	1,254,000.00	-83.2%
<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		1,372,483.03	0.00	-100.0%
8) Plant Services	8000-8999		6,777,026.19	6,720,948.00	-0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,149,509.22	6,720,948.00	-17.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(668,095.81)	(5,466,948.00)	718.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,128,325.11	0.00	-100.0%
b) Transfers Out		7600-7629	176,332.66	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,951,992.45	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,283,896.64	(5,466,948.00)	-153.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,573,556.13	40,857,452.77	33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,573,556.13	40,857,452.77	33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,573,556.13	40,857,452.77	33.6%
2) Ending Balance, June 30 (E + F1e)			40,857,452.77	35,390,504.77	-13.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,244,049.77	25,648,049.77	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,613,403.00	9,742,455.00	-37.6%
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	25,244,049.77	25,648,049.77
Total, Restricted Balance		25,244,049.77	25,648,049.77



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	9,360,121.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,530.31	0.00	-100.0%
5) TOTAL, REVENUES			9,380,651.31	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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>			9,380,651.31	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	9,380,651.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,380,651.31)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,530.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,530.31		
<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	20,530.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,530.31		
<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)			0.00		
<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>					
School Facilities Apportionments		8545	9,360,121.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,360,121.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,530.31	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,530.31	0.00	-100.0%
TOTAL, REVENUES			9,380,651.31	0.00	-100.0%
<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%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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	9,380,651.31	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,380,651.31	0.00	-100.0%
<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%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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)			(9,380,651.31)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,360,121.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,530.31	0.00	-100.0%
5) TOTAL, REVENUES			9,380,651.31	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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>			9,380,651.31	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	9,380,651.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,380,651.31)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,405,171.26	150,000.00	-89.3%
5) TOTAL, REVENUES			1,405,171.26	150,000.00	-89.3%
<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	358,735.06	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,637.77	0.00	-100.0%
6) Capital Outlay		6000-6999	4,723,203.74	3,189,632.00	-32.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,085,576.57	3,189,632.00	-37.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,680,405.31)	(3,039,632.00)	-17.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,180,405.31)	(2,539,632.00)	-20.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,701,740.73	9,521,335.42	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,701,740.73	9,521,335.42	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,701,740.73	9,521,335.42	-25.0%
2) Ending Balance, June 30 (E + F1e)			9,521,335.42	6,981,703.42	-26.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	9,521,335.42	6,981,703.42	-26.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,257,164.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(124,504.24)		
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	130,458.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,763,118.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,241,783.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,241,783.44		
<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)			9,521,335.42		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	531,902.54	150,000.00	-71.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	166,944.92	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	36,660.80	0.00	-100.0%
All Other Transfers In from All Others		8799	669,663.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,405,171.26	150,000.00	-89.3%
TOTAL, REVENUES			1,405,171.26	150,000.00	-89.3%
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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	272,338.25	0.00	-100.0%
Noncapitalized Equipment		4400	86,396.81	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			358,735.06	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20.77	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,617.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,637.77	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	109,758.99	144,267.00	31.4%
Buildings and Improvements of Buildings		6200	4,506,132.69	3,045,365.00	-32.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	107,312.06	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			4,723,203.74	3,189,632.00	-32.5%
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,085,576.57	3,189,632.00	-37.3%
<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	500,000.00	500,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			500,000.00	500,000.00	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,405,171.26	150,000.00	-89.3%
5) TOTAL, REVENUES			1,405,171.26	150,000.00	-89.3%
<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		5,085,576.57	3,189,632.00	-37.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,085,576.57	3,189,632.00	-37.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(3,680,405.31)	(3,039,632.00)	-17.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,180,405.31)	(2,539,632.00)	-20.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,701,740.73	9,521,335.42	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,701,740.73	9,521,335.42	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,701,740.73	9,521,335.42	-25.0%
2) Ending Balance, June 30 (E + F1e)			9,521,335.42	6,981,703.42	-26.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	9,521,335.42	6,981,703.42	-26.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<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	157,729.35	154,078.02	-2.3%
4) Other Local Revenue		8600-8799	22,285,199.29	20,270,515.52	-9.0%
5) TOTAL, REVENUES			22,442,928.64	20,424,593.54	-9.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,721,813.06	17,991,522.65	7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,721,813.06	17,991,522.65	7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,721,115.58	2,433,070.89	-57.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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>			5,721,115.58	2,433,070.89	-57.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,286,066.82	34,007,182.40	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,286,066.82	34,007,182.40	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,286,066.82	34,007,182.40	20.2%
2) Ending Balance, June 30 (E + F1e)			34,007,182.40	36,440,253.29	7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,007,182.40	36,440,253.29	7.2%
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	34,387,508.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(380,325.84)		
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			34,007,182.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			34,007,182.40		
<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	157,729.35	154,078.02	-2.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			157,729.35	154,078.02	-2.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	18,755,525.39	19,998,218.59	6.6%
Unsecured Roll		8612	270,295.11	272,296.93	0.7%
Prior Years' Taxes		8613	754,894.78	0.00	-100.0%
Supplemental Taxes		8614	1,196,131.98	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,076,025.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	232,327.02	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			22,285,199.29	20,270,515.52	-9.0%
TOTAL, REVENUES			22,442,928.64	20,424,593.54	-9.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	8,440,000.00	9,560,000.00	13.3%
Bond Interest and Other Service Charges		7434	8,281,813.06	8,431,522.65	1.8%
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)			16,721,813.06	17,991,522.65	7.6%
TOTAL, EXPENDITURES			16,721,813.06	17,991,522.65	7.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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	157,729.35	154,078.02	-2.3%
4) Other Local Revenue		8600-8799	22,285,199.29	20,270,515.52	-9.0%
5) TOTAL, REVENUES			22,442,928.64	20,424,593.54	-9.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	16,721,813.06	17,991,522.65	7.6%
10) TOTAL, EXPENDITURES			16,721,813.06	17,991,522.65	7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			5,721,115.58	2,433,070.89	-57.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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>			5,721,115.58	2,433,070.89	-57.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,286,066.82	34,007,182.40	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,286,066.82	34,007,182.40	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,286,066.82	34,007,182.40	20.2%
2) Ending Balance, June 30 (E + F1e)			34,007,182.40	36,440,253.29	7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,007,182.40	36,440,253.29	7.2%
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
9010	Other Restricted Local	34,007,182.40	36,440,253.29
Total, Restricted Balance		34,007,182.40	36,440,253.29

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	8,085.00	6,749.00	-16.5%
4) Other Local Revenue		8600-8799	23,453,469.37	23,692,083.00	1.0%
5) TOTAL, REVENUES			23,461,554.37	23,698,832.00	1.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,113,140.03	15,584,638.00	3.1%
3) Employee Benefits		3000-3999	4,032,500.93	6,067,722.00	50.5%
4) Books and Supplies		4000-4999	4,635,198.71	3,755,923.00	-19.0%
5) Services and Other Operating Expenses		5000-5999	(5,565,252.42)	(8,101,987.00)	45.6%
6) Depreciation and Amortization		6000-6999	2,183,565.00	1,992,633.00	-8.7%
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, EXPENSES			20,399,152.25	19,298,929.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,062,402.12	4,399,903.00	43.7%
<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 NET POSITION (C + D4)</b>			3,062,402.12	4,399,903.00	43.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,303,469.59	9,365,871.71	48.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,303,469.59	9,365,871.71	48.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,303,469.59	9,365,871.71	48.6%
2) Ending Net Position, June 30 (E + F1e)			9,365,871.71	13,765,774.71	47.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	9,365,871.71	13,765,774.71	47.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,138,705.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,714.08)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,849,792.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,780,214.76		
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	35,036,499.45		
g) Accumulated Depreciation - Equipment		9445	(22,611,019.00)		
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			27,159,478.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	7,987,317.00		
2) TOTAL, DEFERRED OUTFLOWS			7,987,317.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	758,239.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,805.14		
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	20,643,922.00		
c) Total/Net OPEB Liability		9664	2,481,746.00		
d) Compensated Absences		9665	58,593.76		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	861,627.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			24,813,933.19		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	966,991.00		
2) TOTAL, DEFERRED INFLOWS			966,991.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			9,365,871.71		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	8,085.00	6,749.00	-16.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,085.00	6,749.00	-16.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	540,325.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	272,904.81	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	22,606,420.37	23,672,083.00	4.7%
Other Local Revenue					
All Other Local Revenue		8699	33,818.41	20,000.00	-40.9%
TOTAL, OTHER LOCAL REVENUE			23,453,469.37	23,692,083.00	1.0%
TOTAL, REVENUES			23,461,554.37	23,698,832.00	1.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	13,729,662.31	13,800,969.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	778,336.05	1,114,503.00	43.2%
Clerical, Technical and Office Salaries		2400	604,301.74	669,166.00	10.7%
Other Classified Salaries		2900	839.93	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			15,113,140.03	15,584,638.00	3.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	26,903.74	23,854.00	-11.3%
PERS		3201-3202	3,066,109.07	3,387,899.00	10.5%
OASDI/Medicare/Alternative		3301-3302	1,081,906.23	999,187.00	-7.6%
Health and Welfare Benefits		3401-3402	1,240,499.92	1,430,805.00	15.3%
Unemployment Insurance		3501-3502	7,415.60	7,792.00	5.1%
Workers' Compensation		3601-3602	141,908.16	155,846.00	9.8%
OPEB, Allocated		3701-3702	60,448.21	62,339.00	3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(1,592,690.00)	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			4,032,500.93	6,067,722.00	50.5%
<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	4,632,702.90	3,755,923.00	-18.9%
Noncapitalized Equipment		4400	2,495.81	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,635,198.71	3,755,923.00	-19.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,014.22	0.00	-100.0%
Dues and Memberships		5300	5,469.00	2,731.00	-50.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,960.41	16,480.00	107.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	970,217.74	882,996.00	-9.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,914,477.73)	(10,518,694.00)	6.1%
Professional/Consulting Services and					
Operating Expenditures		5800	3,330,494.04	1,499,000.00	-55.0%
Communications		5900	12,069.90	15,500.00	28.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			(5,565,252.42)	(8,101,987.00)	45.6%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	2,183,565.00	1,992,633.00	-8.7%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			2,183,565.00	1,992,633.00	-8.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			20,399,152.25	19,298,929.00	-5.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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
(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	8,085.00	6,749.00	-16.5%
4) Other Local Revenue		8600-8799	23,453,469.37	23,692,083.00	1.0%
5) TOTAL, REVENUES			23,461,554.37	23,698,832.00	1.0%
<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		20,399,152.25	19,298,929.00	-5.4%
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			20,399,152.25	19,298,929.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,062,402.12	4,399,903.00	43.7%
<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 NET POSITION (C + D4)</b>			3,062,402.12	4,399,903.00	43.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,303,469.59	9,365,871.71	48.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,303,469.59	9,365,871.71	48.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,303,469.59	9,365,871.71	48.6%
2) Ending Net Position, June 30 (E + F1e)			9,365,871.71	13,765,774.71	47.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	9,365,871.71	13,765,774.71	47.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,614,557.69	3,813,465.00	-17.4%
5) TOTAL, REVENUES			4,614,557.69	3,813,465.00	-17.4%
<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	2,433.55	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,074,469.95	3,956,815.00	90.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,076,903.50	3,956,815.00	90.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,537,654.19	(143,350.00)	-105.6%
<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 NET POSITION (C + D4)</b>			2,537,654.19	(143,350.00)	-105.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(207,589.92)	2,330,064.27	-1,222.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(207,589.92)	2,330,064.27	-1,222.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(207,589.92)	2,330,064.27	-1,222.4%
2) Ending Net Position, June 30 (E + F1e)			2,330,064.27	2,186,714.27	-6.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,330,064.27	2,186,714.27	-6.2%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,473,692.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(126,899.05)		
b) in Banks		9120	42,766.38		
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		
3) Accounts Receivable		9200	128,734.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,259.90		
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			11,520,554.33		
<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	9,050,922.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	139,567.58		
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			9,190,490.06		
<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)			2,330,064.27		
<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	639,760.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	88,106.25	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	3,886,690.56	3,813,465.00	-1.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,614,557.69	3,813,465.00	-17.4%
TOTAL, REVENUES			4,614,557.69	3,813,465.00	-17.4%
<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/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,433.55	0.00	-100.0%
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			2,433.55	0.00	-100.0%
<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	186,477.00	217,950.00	16.9%
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	1,887,992.95	3,738,865.00	98.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,074,469.95	3,956,815.00	90.7%
<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%
<b>TOTAL, EXPENSES</b>			2,076,903.50	3,956,815.00	90.5%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,614,557.69	3,813,465.00	-17.4%
5) TOTAL, REVENUES			4,614,557.69	3,813,465.00	-17.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,076,903.50	3,956,815.00	90.5%
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			2,076,903.50	3,956,815.00	90.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,537,654.19	(143,350.00)	-105.6%
<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 NET POSITION (C + D4)</b>			2,537,654.19	(143,350.00)	-105.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(207,589.92)	2,330,064.27	-1,222.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(207,589.92)	2,330,064.27	-1,222.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(207,589.92)	2,330,064.27	-1,222.4%
2) Ending Net Position, June 30 (E + F1e)			2,330,064.27	2,186,714.27	-6.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,330,064.27	2,186,714.27	-6.2%

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,985.81	19,955.44	20,006.66	20,241.63	20,241.63	20,241.63
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,985.81	19,955.44	20,006.66	20,241.63	20,241.63	20,241.63
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	21.03	21.03	21.03	24.47	24.47	24.47
b. Special Education-Special Day Class	2.46	2.46	2.46	2.32	2.32	2.32
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.08	.08	.08			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	23.57	23.57	23.57	26.79	26.79	26.79
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	20,009.38	19,979.01	20,030.23	20,268.42	20,268.42	20,268.42
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	713.03	710.42	713.03	740.76	740.76	740.76
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	713.03	710.42	713.03	740.76	740.76	740.76
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	713.03	710.42	713.03	740.76	740.76	740.76

	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	24,843,807.00		24,843,807.00			24,843,807.00
Work in Progress	28,183,311.00	56,928,414.00	85,111,725.00			85,111,725.00
Total capital assets not being depreciated	53,027,118.00	56,928,414.00	109,955,532.00	0.00	0.00	109,955,532.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	628,983,929.00	2,100,898.00	631,084,827.00			631,084,827.00
Equipment	25,053,245.00	4,297,687.00	29,350,932.00			29,350,932.00
Total capital assets being depreciated	654,037,174.00	6,398,585.00	660,435,759.00	0.00	0.00	660,435,759.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(246,724,521.00)	(18,278,831.00)	(265,003,352.00)			(265,003,352.00)
Equipment	(16,405,948.00)	(2,026,389.00)	(18,432,337.00)			(18,432,337.00)
Total accumulated depreciation	(263,130,469.00)	(20,305,220.00)	(283,435,689.00)	0.00	0.00	(283,435,689.00)
Total capital assets being depreciated, net excluding lease and subscription assets	390,906,705.00	(13,906,635.00)	377,000,070.00	0.00	0.00	377,000,070.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		653,647.00	653,647.00			653,647.00
Accumulated amortization for subscription assets		(275,288.00)	(275,288.00)			(275,288.00)
Total subscription assets, net	0.00	378,359.00	378,359.00	0.00	0.00	378,359.00
Governmental activity capital assets, net	443,933,823.00	43,400,138.00	487,333,961.00	0.00	0.00	487,333,961.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	32,676,143.00		32,676,143.00	2,360,357.00		35,036,500.00
Total capital assets being depreciated	32,676,143.00	0.00	32,676,143.00	2,360,357.00	0.00	35,036,500.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(20,427,454.00)		(20,427,454.00)	(2,183,565.00)		(22,611,019.00)
Total accumulated depreciation	(20,427,454.00)	0.00	(20,427,454.00)	(2,183,565.00)	0.00	(22,611,019.00)
Total capital assets being depreciated, net excluding lease and subscription assets	12,248,689.00	0.00	12,248,689.00	176,792.00	0.00	12,425,481.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	12,248,689.00	0.00	12,248,689.00	176,792.00	0.00	12,425,481.00



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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.05%
	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	\$210,517,627.30
	Appropriations Subject to Limit	\$210,517,627.30
	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	8.20%
	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 10, 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:

Angelica Quiroga  
Name  
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For School District:

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Telephone  
cyoakum@hemetusd.org  
E-mail Address

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

Description	001		002		003		004		005		006		007	
	Title I	ESSA CSI	ESSER III	ESSER III LLM	ESSER III - ELO Grant	ESSER III - ELO Grant	ESSER III - Summer							
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	84.01	84.01	84.425	84.425										
RESOURCE CODE	3010	3182	3213	3214	3218	3219	3225							
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290							
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Carryover	1,137,518.74	470,963.49	8,019,881.39	9,804,079.00	1,570,683.54	2,638,121.73								
2. a. Current Year Award	9,746,515.00													
b. Transferability (ESSA)	81,867.15													
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	9,828,382.15	0.00	0.00	0.00	0.00	0.00								
3. Required Matching Funds/Other														
4. Total Available Award	10,965,900.89	470,963.49	8,019,881.39	9,804,079.00	1,570,683.54	2,638,121.73								
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year	81,867.15													
6. Cash Received in Current Year	6,164,648.74													
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	6,246,515.89	0.00	0.00	0.00	0.00	0.00								
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	10,389,587.48	470,963.49	8,019,881.39	9,804,079.00	1,570,683.54	2,638,121.73								
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	10,389,587.48	470,963.49	8,019,881.39	9,804,079.00	1,570,683.54	2,638,121.73								
12. Amounts Included in Line 6 above for Prior Year Adjustments														
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(4,143,071.59)	(470,963.49)	(8,019,881.39)	(9,804,079.00)	(1,570,683.54)	(2,638,121.73)								
a. Unearned Revenue														0.00

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	4,143,071.59						100,596.53
14. Unused Grant Award Calculation (line 4 minus line 9)	576,313.41		0.00	0.00	0.00	0.00	1,374,403.47
15. If Carryover is allowed, enter line 14 amount here	576,313.41						1,374,403.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,389,587.48		0.00	0.00	0.00	0.00	100,596.53

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	
	SpEd IDEA Part B, Sec 611	SpEd IDEA Part B, Sec 611	SpEd IDEA Part B, Sec 611	SpEd IDEA Part B, Sec 611 CCEIS	SpEd IDEA Part B, Sec 619	SpEd IDEA Mental Health Allocation	SpEd IDEA Preschool Staff Development	Perkins						
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	84.027	84.027	84.027	84.027	84.173	84.027A	84.173A	84.048						
RESOURCE CODE	3310	3311	3312	3312	3315	3327	3345	3550						
REVENUE OBJECT	8181	8181	8990	8990	8182	8182	8182	8290						
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Carry over				872,494.45										
2. a. Current Year Award	5,207,411.00				91,373.00	255,450.00	938.00	329,459.00						
b. Transferability (ESSA)														
c. Other Adjustments	50,837.50													
d. Adj. Curr Yr Award														
(sum lines 2a, 2b, & 2c)	5,258,248.50	0.00		0.00	91,373.00	255,450.00	938.00	329,459.00						
3. Required Matching Funds/Other	167,179.43	10,348.00				374,857.75								
4. Total Available Award	5,425,427.93	10,348.00	872,494.45		91,373.00	630,307.75	938.00	329,459.00						
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year	50,837.50													
6. Cash Received in Current Year					40,618.05			76,526.19						
7. Contributed Matching Funds	167,179.43	10,348.00	555,541.14											
8. Total Available (sum lines 5, 6, & 7)	218,016.93	10,348.00	555,541.14		40,618.05	0.00	0.00	76,526.19						
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	5,425,427.93	10,348.00	555,541.14		91,373.00	630,307.75	938.00	329,459.00						
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	5,425,427.93	10,348.00	555,541.14		91,373.00	630,307.75	938.00	329,459.00						
12. Amounts Included in Line 6 above for Prior Year Adjustments														
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,207,411.00)	0.00	0.00	0.00	(50,754.95)	(630,307.75)	(938.00)	(252,932.81)						

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	
a. Unearned Revenue														
b. Accounts Payable														
c. Accounts Receivable	5,207,411.00									50,754.95	630,307.75	938.00		252,932.81
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00			316,953.31					0.00	0.00	0.00		0.00
15. If Carry over is allowed, enter line 14 amount here							316,953.31							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,258,248.50			0.00					91,373.00	630,307.75	938.00			329,459.00

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

Description	015		016		017		018		019		020		021	
	WIOA	WIOA	WIOA	ESSA Title II	Title IV	ESSA Title IV	ESSA Title III	Indian Ed						
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER	84.002A	84.002	84.367	84.287	84.424	84.365	84.06							
RESOURCE CODE	3905	3913	4035	4124	4127	4203	4510							
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290						
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Carry over				22,291.77	693,075.75	114,720.27	35.28							
2. a. Current Year Award	104,207.99	98,784.01	1,043,398.45	534,000.00	697,252.00	290,530.29	29,062.00							
b. Transferability (ESSA)														
c. Other Adjustments					(2,176.53)									
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	104,207.99	98,784.01	1,043,398.45	534,000.00	695,075.47	290,530.29	29,062.00							
3. Required Matching Funds/Other					(.17)									
4. Total Available Award	104,207.99	98,784.01	1,043,398.45	556,291.77	1,388,151.05	405,250.56	29,097.28							
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year					(10,801.02)		7,280.67							
6. Cash Received in Current Year	69,882.00	57,749.00		525,183.54	910,803.05									
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	69,882.00	57,749.00	0.00	525,183.54	900,002.03	0.00	7,280.67							
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	104,207.99	98,784.01	1,043,398.88	532,047.35	845,726.58	405,250.56	26,114.09							
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	104,207.99	98,784.01	1,043,398.88	532,047.35	845,726.58	405,250.56	26,114.09							
12. Amounts Included in														
Line 6 above for Prior														
Year Adjustments														
13. Calculation of Unearned Revenue														
or A/P, & A/R amounts														
(line 8 minus line 9 plus line 12)	(34,325.99)	(41,035.01)	(1,043,398.88)	(6,863.81)	54,275.45	(405,250.56)	(18,833.42)							
a. Unearned Revenue					54,275.45									
b. Accounts Payable														

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

Description	015	016	017	018	019	020	021
c. Accounts Receivable	34,325.99		41,035.01		6,863.81		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00		0.00	(.43)	24,244.42	542,424.47	2,983.19
15. If Carryover is allowed, enter line 14 amount here				(.43)		542,424.47	35.28
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	104,207.99		98,784.01	0.00	532,047.35	845,726.58	7,280.67



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

Description	022		023		024		025		TOTAL
	Head Start	McKinney Vento	ARP HCY	SpEd We Can Work					
FEDERAL PROGRAM NAME									
FEDERAL CATALOG NUMBER	93.6	84.196	84.425	84.334A					
RESOURCE CODE	5210	5630	5634	5810					
REVENUE OBJECT	8285	8290	8290	8590					
LOCAL DESCRIPTION (if any)									
<b>AWARD</b>									
1. Prior Year Carryover	618,593.20		117,155.59	80,000.00				26,159,614.20	
2. a. Current Year Award	1,935,596.00							21,838,976.74	
b. Transferability (ESSA)								81,867.15	
c. Other Adjustments								48,660.97	
d. Adj Curr Yr Award									
(sum lines 2a, 2b, & 2c)	1,935,596.00	0.00	0.00	0.00				21,969,504.86	
3. Required Matching Funds/Other								552,385.01	
4. Total Available Award									
(sum lines 1, 2d, & 3)	2,554,189.20	0.00	117,155.59	80,000.00				48,681,504.07	
<b>REVENUES</b>									
5. Unearned Revenue Deferred from Prior Year	618,593.20	(5,473.00)		(591.74)				741,712.76	
6. Cash Received in Current Year	1,499,943.51		49,585.05	9,002.91				9,403,942.04	
7. Contributed Matching Funds		5,473.00						738,541.57	
8. Total Available (sum lines 5, 6, & 7)	2,118,536.71	0.00	49,585.05	8,411.17				10,884,196.37	
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	2,267,407.11		98,637.22	80,000.00				45,538,881.77	
10. Non Donor-Authorized Expenditures								0.00	
11. Total Expenditures (lines 9 & 10)	2,267,407.11	0.00	98,637.22	80,000.00				45,538,881.77	
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)	(148,870.40)	0.00	(49,052.17)	(71,588.83)				(34,654,685.40)	
a. Unearned Revenue								54,275.45	

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

Description	022		023		024		025	
b. Accounts Payable								0.00
c. Accounts Receivable							71,588.83	10,822,257.70
14. Unused Grant Award Calculation (line 4 minus line 9)		233,379.26				49,052.17		
15. If Carryover is allowed, enter line 14 amount here		286,782.09		0.00		18,518.37	0.00	3,142,622.30
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		286,782.09				18,518.37		3,115,429.97
		2,351,915.97		(5,473.00)		98,637.22	80,000.00	20,913,637.05

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

Description	001		002		003		004		005		006		007	
	CA Partnership Academy	CTEIG	K-12 Strong Workforce	Workability	TUPE	Prop 28	Ag CTE Incentive							
STATE PROGRAM NAME														
RESOURCE CODE	6385	6387	6388	6520	6690	6770	7010							
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590							
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Carry over		153,172.45	1,095,751.61				27,098.59							
2. a. Current Year Award	25,000.00	1,073,942.00	2,000,000.00	76,575.00	194,385.00	3,886,116.00	21,898.00							
b. Other Adjustments														
c. Adj Curr Yr Award														
(sum lines 2a & 2b)	25,000.00	1,073,942.00	2,000,000.00	76,575.00	194,385.00	3,886,116.00	21,898.00							
3. Required Matching Funds/Other														
4. Total Available Award	25,000.00	1,227,114.45	3,095,751.61	76,575.00	194,385.00	3,886,116.00	48,996.59							
(sum lines 1, 2c, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year			675,825.61				8,571.50							
6. Cash Received in Current Year	25,000.00	1,119,675.95	1,400,000.00		97,192.50	3,886,116.00	40,425.19							
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	25,000.00	1,119,675.95	2,075,825.61	0.00	97,192.50	3,886,116.00	48,996.69							
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	2,949.78	1,049,148.44	1,285,266.78	76,575.00	179,708.78	777,786.74	31,869.67							
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	2,949.78	1,049,148.44	1,285,266.78	76,575.00	179,708.78	777,786.74	31,869.67							
12. Amounts Included in Line 6 above for Prior Year Adjustments														
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	22,050.22	70,527.51	790,558.83	(76,575.00)	(82,516.28)	3,108,329.26	17,127.02							
a. Unearned Revenue	22,050.22	70,527.51	1,210,484.83		(82,516.28)	3,108,329.26	17,127.02							
b. Accounts Payable														
c. Accounts Receivable														
14. Unused Grant Award Calculation			419,926.00	76,575.00	82,516.29									

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)	22,050.22	177,966.01	1,810,484.83		14,676.22	3,108,329.26	17,126.92
15. If Carryover is allowed, enter line 14 amount here	22,050.22	177,966.01	1,810,484.83		14,676.22	3,108,329.26	17,127.02
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,949.78	1,049,148.44	1,285,266.78		262,225.07	777,786.74	31,869.67

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

Description	008		009		010		011		012		013		014	
	PreK Family Literacy	UPK Planning Grant	State Preschool CSPP	State Preschool QRIS	State Preschool IEEP	IPI Grant	Student Behavioral Health Incentive Program (SBHIP)							
STATE PROGRAM NAME														
RESOURCE CODE	6052	6053	6105	6127	6128	7422	9012							
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8699							
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Carry over		1,390,421.00		487,257.47	132,659.08	3,504,370.33								
2. a. Current Year Award	7,500.00		2,444,886.00			839.79	7,432,048.00							
b. Other Adjustments														
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,500.00	0.00	2,444,886.00	0.00	0.00	839.79	7,432,048.00							
3. Required Matching Funds/Other														
4. Total Available Award (sum lines 1, 2c, & 3)	7,500.00	1,390,421.00	2,444,886.00	487,257.47	132,659.08	3,505,210.12	7,432,048.00							
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year	6,941.55	1,390,421.00		487,257.47	132,659.08									
6. Cash Received in Current Year	7,500.00		2,127,408.82	95,000.00			5,202,434.00							
7. Contributed Matching Funds			126,532.00											
8. Total Available (sum lines 5, 6, & 7)	14,441.55	1,390,421.00	2,253,940.82	582,257.47	132,659.08	0.00	5,202,434.00							
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	7,500.00	119,870.58	2,065,095.08	234,216.01	5,869.46	3,505,210.12	410,029.82							
10. Non Donor-Authorized Expenditures			257,369.00											
11. Total Expenditures (lines 9 & 10)	7,500.00	119,870.58	2,322,464.08	234,216.01	5,869.46	3,505,210.12	410,029.82							
12. Amounts Included in Line 6 above for Prior Year Adjustments														
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	6,941.55	1,270,550.42	188,845.74	348,041.46	126,789.62	(3,505,210.12)	4,792,404.18							
a. Unearned Revenue		1,270,550.42		348,041.46	126,789.62									
b. Accounts Payable														
c. Accounts Receivable			68,523.26											

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

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	1,270,550.42	379,790.92	253,041.46	126,789.62	7,022,018.18
15. If Carry over is allowed, enter line 14 amount here			1,270,550.42		253,041.46	126,789.62	7,022,018.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		14,441.55	119,870.58	2,195,932.08	234,216.01	5,869.46	5,202,434.00

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

Description	TOTAL
STATE PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carry over	6,790,730.53
2. a. Current Year Award	17,162,350.00
b. Other Adjustments	839.79
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	
3. Required Matching Funds/Other	17,163,189.79
4. Total Available Award	0.00
(sum lines 1, 2c, & 3)	23,953,920.32
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	2,701,676.21
6. Cash Received in Current Year	14,000,752.46
7. Contributed Matching Funds	
8. Total Available (sum lines 5, 6, & 7)	126,532.00
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	9,751,096.26
10. Non Donor-Authorized Expenditures	
11. Total Expenditures (lines 9 & 10)	257,369.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	10,008,465.26
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Unearned Revenue	7,077,864.41
b. Accounts Payable	6,091,384.06
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	647,540.55
	14,202,824.06

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

Hemet Unified  
Riverside County

Description		
15. If Carryover is allowed, enter line 14 amount here		13,823,033.24
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		11,258,585.16



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

Description	001		002		TOTAL
	GEAR UP	Other Local	GEAR UP	Other Local	
LOCAL PROGRAM NAME					
RESOURCE CODE	5925	9010			
REVENUE OBJECT	8699	8699			
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carryover		187,878.00			187,878.00
2. a. Current Year Award	91,800.70	5,000.00			96,800.70
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)					
3. Required Matching Funds/Other	91,800.70	5,000.00			96,800.70
4. Total Available Award					0.00
(sum lines 1, 2c, & 3)	91,800.70	192,878.00			284,678.70
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	600.70				600.70
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	600.70	0.00			600.70
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	91,800.70	148,337.02			240,137.72
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	91,800.70	148,337.02			240,137.72
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)	(91,200.00)	(148,337.02)			(239,537.02)
a. Unearned Revenue		0.00			0.00
b. Accounts Payable					0.00
c. Accounts Receivable					
14. Unused Grant Award Calculation (line 4 minus line 9)	91,200.00	0.00			91,200.00
	0.00	44,540.98			44,540.98

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

Hemet Unified  
Riverside County

Description	001		002	
15. If Carryover is allowed, enter line 14 amount here			41,992.57	41,992.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		91,800.70	0.00	91,800.70

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

Description		001	
FEDERAL PROGRAM NAME	Child Development: Coronavirus Response		TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5058		
REVENUE OBJECT	8290		
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	74,163.36		74,163.36
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)			0.00
3. Required Matching Funds/Other	0.00		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	74,163.36		74,163.36
<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
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	32,383.71		32,383.71
11. Non Donor-Authorized Expenditures			0.00

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

Description	001	
12. Total Expenditures (line 10 plus line 11)	32,383.71	32,383.71
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	41,779.65	41,779.65

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	
	ELOP	Educator Effectiveness	SpEd	SpEd Mental Health	SpEd Early Intervention Preschool	Arts, Music, Instructional Materials Disc. Block Grant	SpEd Low Incidence							
STATE PROGRAM NAME														
RESOURCE CODE	2600	6266	6500	6546	6547	6762	6531							
REVENUE OBJECT	8590	8590	8791	8590	8590	8590	8590							
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Restricted Ending Balance	19,958,042.54	6,254,454.00	20,254,974.00	366,547.83	2,319,772.89	8,328,390.91	1,388,637.33							
2. a. Current Year Award	24,698,464.00		657,181.00	1,599,499.00	1,239,848.00		639,534.00							
b. Other Adjustments				57,102.00	(943,417.79)									
c. Adj. Curr Yr Award (sum lines 2a & 2b)	24,698,464.00	0.00	657,181.00	1,656,601.00	296,430.21	0.00	639,534.00							
3. Required Matching Funds/Other			28,401,379.98											
4. Total Available Award (sum lines 1, 2c, & 3)	44,656,506.54	6,254,454.00	49,313,534.98	2,023,148.83	2,616,203.10	8,328,390.91	2,028,171.33							
<b>REVENUES</b>														
5. Cash Received in Current Year	24,698,464.00		19,055,207.00	1,656,601.00	1,239,848.00									
6. Amounts Included in Line 5 for Prior Year Adjustments														
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	(18,398,026.00)	0.00	(943,417.79)	0.00	639,534.00							
b. Noncurrent Accounts Receivable														
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(18,398,026.00)	0.00	(943,417.79)	0.00	639,534.00							
8. Contributed Matching Funds	18.99													
9. Total Available (sum lines 5, 7c, & 8)	24,698,482.99	0.00	657,181.00	1,656,601.00	296,430.21	0.00	639,534.00							
<b>EXPENDITURES</b>														
10. Donor-Authorized Expenditures	2,244,815.89	1,727,438.18	49,313,534.98	2,023,148.83	617,725.99	785,060.45	591,927.39							
11. Non Donor-Authorized Expenditures														
12. Total Expenditures														

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	2,244,815.89	1,727,438.18	49,313,534.98	2,023,148.83	617,725.99	785,060.45	591,927.39
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	42,411,690.65	4,527,015.82	0.00	0.00	1,998,477.11	7,543,330.46	1,436,243.94

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							
RESOURCE CODE	7388	7425	7426	7810	6371	6391	6130
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8990
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance		147,084.26	539,068.47	183,746.00	17,659.00	104,885.87	483,573.00
2. a. Current Year Award	337,459.37					862,521.00	
b. Other Adjustments						5,781.20	20,169.00
c. Adj. Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	868,302.20	20,169.00
3. Required Matching Funds/Other							
4. Total Available Award		147,084.26	539,068.47	183,746.00	17,659.00	973,188.07	503,742.00
(sum lines 1, 2c, & 3)	337,459.37						
<b>REVENUES</b>							
5. Cash Received in Current Year						690,016.80	20,169.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	178,285.40	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	178,285.40	0.00
8. Contributed Matching Funds							
9. Total Available		0.00	0.00	0.00	0.00	868,302.20	20,169.00
(sum lines 5, 7c, & 8)	30,206.25	114,285.88	371,248.83	36,077.44	17,659.00	861,297.65	123,445.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures		114,285.88	371,248.83	36,077.44	17,659.00	861,297.65	123,445.00
(line 10 plus line 11)	30,206.25	114,285.88	371,248.83	36,077.44	17,659.00	861,297.65	123,445.00

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

Description	008	009	010	011	012	013	014
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	307,253.12		32,798.38	167,819.64	147,668.56	0.00	111,890.42
							380,297.00



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

Description	TOTAL
STATE PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	60,684,295.47
2. a. Current Year Award	29,697,047.00
b. Other Adjustments	(860,365.59)
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,836,681.41
3. Required Matching Funds/Other	28,401,379.98
4. Total Available Award (sum lines 1, 2c, & 3)	117,922,356.86
<b>REVENUES</b>	
5. Cash Received in Current Year	47,360,305.80
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(18,523,624.39)
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(18,523,624.39)
8. Contributed Matching Funds	18.99
9. Total Available (sum lines 5, 7c, & 8)	28,836,700.40
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	58,857,871.76
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	58,857,871.76
<b>RESTRICTED ENDING BALANCE</b>	

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

Hemet Unified  
Riverside County

Description	
13. Current Year (line 4 minus line 10)	59,064,485.10

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

Description		001	
LOCAL PROGRAM NAME	RESOURCE CODE		TOTAL
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
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	0.00
	0.00

**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	177,432,578.63	301	757,428.93	303	176,675,149.70	305	3,754,733.37	11,244,160.99	307	165,430,988.71	309
2000 - Classified Salaries	78,034,492.40	311	993,388.05	313	77,041,104.35	315	3,175,429.92	10,804,847.81	317	66,236,256.54	319
3000 - Employee Benefits	101,103,164.79	321	1,741,863.06	323	99,361,301.73	325	1,917,886.98	7,054,552.37	327	92,306,749.36	329
4000 - Books, Supplies Equip Replace. (6500)	26,753,580.27	331	1,008,343.62	333	25,745,236.65	335	5,146,544.05	6,880,990.35	337	18,864,246.30	339
5000 - Services . . . & 7300 - Indirect Costs	54,562,225.20	341	1,015,610.15	343	53,546,615.05	345	12,991,645.45	19,056,638.95	347	34,489,976.10	349
<b>TOTAL</b>					<b>432,369,407.48</b>	<b>365</b>			<b>TOTAL</b>	<b>377,328,217.01</b>	<b>369</b>

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	135,103,044.60	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	16,983,403.53	380
3. STRS. . . . .	3101 & 3102	34,654,984.00	382
4. PERS. . . . .	3201 & 3202	5,256,042.13	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	3,489,381.02	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	14,486,831.45	385
7. Unemployment Insurance. . . . .	3501 & 3502	68,241.44	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,502,157.88	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		211,544,086.05	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		1,303,625.09	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		7,522.68	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		2,527,933.84	396
14. TOTAL SALARIES AND BENEFITS. . . . .		207,712,527.12	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.05%	
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) .....	55.05%
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) .....	377,328,217.01
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>	
Additional resources excluded were federal and state funded programs that incurred no teacher (object 1100) expenditures in the 2023-24 year. Resources excluded include 3213, 3214, 3218, 3225, 3311, 3312, 3345, 3550, 5210, 5634, 6331, 6531, 6546, 6762, 7311, 7422, 7426, 9012, 9027, 9040, 9105 and 9106.	

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	263,920,406.00		263,920,406.00		8,440,000.00	255,480,406.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	39,103,117.00		39,103,117.00		2,625,000.00	36,478,117.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,621,685.00		13,621,685.00		2,972,937.00	10,648,748.00	
Net Pension Liability	270,397,370.00		270,397,370.00			270,397,370.00	
Total/Net OPEB Liability	30,730,949.00		30,730,949.00			30,730,949.00	
Compensated Absences Payable	636,775.00		636,775.00	101,051.00		737,826.00	
Subscription Liability		363,130.00	363,130.00		261,490.00	101,640.00	
Governmental activities long-term liabilities	618,410,302.00	363,130.00	618,773,432.00	101,051.00	14,299,427.00	604,575,056.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,472,699.00	3.00	1,472,702.00		611,075.00	861,627.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	20,559,137.00		20,559,137.00			20,559,137.00	
Total/Net OPEB Liability	2,402,610.00		2,402,610.00			2,402,610.00	
Compensated Absences Payable	87,865.00		87,865.00		29,271.00	58,594.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	24,522,311.00	3.00	24,522,314.00	0.00	640,346.00	23,881,968.00	0.00

**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	484,272,838.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,821,154.79
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	44,120.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	24,272,380.14
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,904,731.35
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,083,045.80
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	82,915.88
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00



9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				31,387,193.67
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
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)				407,064,489.62
<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)				20,689.43
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,675.00

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.)	335,731,262.94	16,772.95
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)	335,731,262.94	16,772.95
B. Required effort (Line A.2 times 90%)	302,158,136.65	15,095.66
C. Current year expenditures (Line I.E and Line II.B)	407,064,489.62	19,675.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%

**SECTION IV -  
Detail of  
Adjustments  
to Base  
Expenditures  
(used in  
Section III,  
Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Entered Data/Totals	Adjustments*	Extracted Data	Entered Data/Totals	Adjustments*
	2023-24 Actual					
<b>A. PRIOR YEAR DATA</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)	195,090,986.99	195,090,986.99			210,517,627.30	
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,055.65	20,055.65			20,722.41	
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</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>						
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)	20,009.38	20,009.38		20,268.42	20,268.42	
2. Total Charter Schools ADA (Form A, Line C9)	713.03	713.03		740.76	740.76	
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		20,722.41			21,009.18	
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	330,313.17	330,313.17		0.00	0.00	
2. Timber Yield Tax (Object 8022)	0.00	0.00		0.00	0.00	
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00		0.00	0.00	
4. Secured Roll Taxes (Object 8041)	43,286,988.69	43,286,988.69		34,766,097.00	34,766,097.00	
5. Unsecured Roll Taxes (Object 8042)	2,124,419.41	2,124,419.41		1,683,626.00	1,683,626.00	
6. Prior Years' Taxes (Object 8043)	2,760,117.93	2,760,117.93		1,911,572.00	1,911,572.00	
7. Supplemental Taxes (Object 8044)	2,781,236.94	2,781,236.94		1,894,387.00	1,894,387.00	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,312,644.59)	(4,312,644.59)		(4,124,397.00)	(4,124,397.00)	

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	11,667,316.18		11,667,316.18	10,548,235.00		10,548,235.00
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)	58,637,747.73	0.00	58,637,747.73	46,679,520.00	0.00	46,679,520.00
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)	58,637,747.73	0.00	58,637,747.73	46,679,520.00	0.00	46,679,520.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,685,527.36			3,930,687.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	13,567,307.55		13,567,307.55	14,267,003.00		14,267,003.00
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)	13,567,307.55	0.00	17,252,834.91	14,267,003.00	0.00	18,197,690.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	268,183,951.00		268,183,951.00	286,389,516.00		286,389,516.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(871,120.00)		(871,120.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	267,312,831.00	0.00	267,312,831.00	286,389,516.00	0.00	286,389,516.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	490,375,280.10		490,375,280.10	448,312,306.00		448,312,306.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	13,432,571.45		13,432,571.45	283,500.00		283,500.00

	2023-24 Calculations		2024-25 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	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)		195,090,986.99		210,517,627.30
2. Inflation Adjustment		1.0444		1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)		1.0332		1.0138
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		210,517,627.30		221,148,674.85
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>				
5. Local Revenues Excluding Interest (Line C18)		58,637,747.73		46,679,520.00
6. Preliminary State Aid Calculation				
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)		2,486,689.20		2,521,101.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)		169,132,714.48		192,666,844.85
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)		169,132,714.48		192,666,844.85
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])		6,414,906.76		151,451.63
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		65,052,654.49		46,830,971.63
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)		162,717,807.72		192,515,393.22
9. Total Appropriations Subject to the Limit		65,052,654.49		
a. Local Revenues (Line D7b)		162,717,807.72		
b. State Subventions (Line D8)		17,252,834.91		
c. Less: Excluded Appropriations (Line C23)		210,517,627.30		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)				
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>		0.00		
<b>SUMMARY</b>				
<b>11. Adjusted Appropriations Limit (Lines D4 plus D10)</b>		210,517,627.30		221,148,674.85
<b>12. Appropriations Subject to the Limit (Line D9d)</b>		210,517,627.30		



**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) 21,056,645.14
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Not applicable.

**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) 341,924,563.00

**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) 6.16%

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

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

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

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

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

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 23,558,813.65
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 5,167,591.35



3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	95,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	211,962.43
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)	2,524,083.25
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)	31,557,950.68
9. Carry-Forward Adjustment (Part IV, Line F)	4,061,310.06
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	35,619,260.74
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	249,815,838.44
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	63,417,630.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	50,634,019.11
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,837,774.78
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	131,886.84
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	332,207.08
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,946,263.36
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)	4,286,073.87
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)	82,888.31
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)	38,451,294.12
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,335,624.33
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,081,949.22
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,527,062.37
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,974,019.75
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)	427,854,531.58
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> <b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	7.38%
<b>D. Preliminary Proposed Indirect Cost Rate</b> <b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b> (Line A10 divided by Line B19)	8.33%

**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>	31,557,950.68
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(1,739,797.81)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.02%) times Part III, Line B19); zero if negative	4,061,310.06
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.02%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.02%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	4,061,310.06
<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>	4,061,310.06

Unaudited Actuals  
2023-24 Unaudited Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 6.02%  
Highest rate used in any program: 6.02%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,920,550.21	657,417.12	6.02%
01	3010	9,793,164.06	589,548.48	6.02%
01	3182	444,221.37	26,742.12	6.02%
01	3213	3,530,541.10	212,538.57	6.02%
01	3214	9,247,491.57	556,587.43	6.02%
01	3225	95,806.22	4,790.31	5.00%
01	3310	5,117,362.70	308,065.23	6.02%
01	3311	9,760.41	587.59	6.02%
01	3312	523,996.55	31,544.59	6.02%
01	3315	86,184.70	5,188.30	6.02%
01	3345	884.74	53.26	6.02%
01	3550	190,837.31	9,541.86	5.00%
01	4035	963,073.46	57,977.01	6.02%
01	4124	69,997.47	3,499.88	5.00%
01	4127	794,894.15	47,852.63	6.02%
01	4203	382,790.88	23,044.00	6.02%
01	4510	24,631.29	1,482.80	6.02%
01	5210	1,950,362.84	114,403.27	5.87%
01	5634	93,036.43	5,600.79	6.02%
01	5810	571,006.16	4,414.54	0.77%
01	6010	3,591,144.14	179,557.22	5.00%
01	6266	1,629,351.24	98,086.94	6.02%
01	6331	101,036.89	6,082.42	6.02%
01	6385	14,841.28	893.44	6.02%
01	6387	688,754.18	41,462.67	6.02%
01	6388	1,009,512.03	40,380.46	4.00%
01	6520	72,227.00	4,348.00	6.02%
01	6546	1,879,416.32	113,140.86	6.02%
01	6547	381,599.34	22,972.28	6.02%
01	6690	157,148.45	9,460.33	6.02%
01	6762	32,448.36	1,953.39	6.02%
01	6770	770,085.90	7,700.84	1.00%
01	7311	1,326.73	79.86	6.02%
01	7388	28,491.09	1,715.16	6.02%
01	7422	3,305,386.33	198,984.00	6.02%
01	7435	6,545,118.93	394,016.16	6.02%
01	9010	6,923,686.92	315,648.31	4.56%

Unaudited Actuals  
2023-24 Unaudited Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

11	6391	820,283.47	41,014.18	5.00%
12	5058	30,544.91	1,838.80	6.02%
12	5059	66,220.18	3,986.45	6.02%
12	5160	40,000.00	2,408.00	6.02%
12	6052	7,074.14	425.86	6.02%
12	6053	113,064.12	6,806.46	6.02%
12	6105	2,013,157.20	51,937.88	2.58%
12	6127	220,916.82	13,299.19	6.02%
13	5310	9,269,870.43	519,773.53	5.61%
13	5460	21,055.96	1,065.43	5.06%
13	5465	664,875.50	33,642.70	5.06%

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	941,021.97		4,190,921.79	5,131,943.76
2. State Lottery Revenue	8560	4,717,815.38		2,446,288.22	7,164,103.60
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)		5,658,837.35	0.00	6,637,210.01	12,296,047.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,827,793.13		0.00	3,827,793.13
2. Classified Salaries	2000-2999	2,716.00		0.00	2,716.00
3. Employee Benefits	3000-3999	626,467.85		0.00	626,467.85
4. Books and Supplies	4000-4999	194,881.36		4,985,395.44	5,180,276.80
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	508,516.99			508,516.99
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			694,265.00	694,265.00
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 )		5,160,375.33	0.00	5,679,660.44	10,840,035.77
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	498,462.02	0.00	957,549.57	1,456,011.59
<b>D. COMMENTS:</b>					
Expenditures are for printing services for consumables associated with curriculum.					

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

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

Goal	Program/Activity	Direct Costs				Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
<b>Instructional Goals</b>								
0001	Pre-Kindergarten	191,365.61	90,640.19	282,005.80	22,856.38		304,862.18	
1110	Regular Education, K-12	191,678,965.06	84,993,661.30	276,672,624.36	22,424,130.35		299,096,754.71	
3100	Alternative Schools	1,579.50	0.00	1,579.50	128.02		1,707.52	
3200	Continuation Schools	4,981,999.31	1,554,686.12	6,536,685.43	529,793.96		7,066,479.39	
3300	Independent Study Centers	5,850,999.66	1,421,982.44	7,272,982.10	569,470.31		7,862,452.41	
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	214,804.81	0.00	214,804.81	17,409.79		232,214.60	
3800	Career Technical Education	9,796,005.15	3,444,327.37	13,240,332.52	1,073,120.06		14,313,452.58	
4110	Regular Education, Adult	3,754.60	0.00	3,754.60	304.31		4,058.91	
4670	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	1,360.93	0.00	1,360.93	110.30		1,471.23	
4760	Bilingual	4,272,502.53	1,903,444.06	6,175,946.59	500,556.32		6,676,502.91	
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00	
5000-5999	Special Education	81,674,339.23	18,239,829.78	99,914,169.01	8,097,976.28		108,012,145.29	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00	
<b>Other Goals</b>								
7110	Nonagency - Educational	2,759,263.20	725,121.55	3,484,384.75	282,407.04		3,766,791.79	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	131,886.84	0.00	131,886.84	10,689.34		142,576.18	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
<b>Other Costs</b>								
----	Food Services					1,412,092.82	1,412,092.82	
----	Enterprise					332,207.08	332,207.08	
----	Facilities Acquisition & Construction					25,468,635.82	25,468,635.82	
----	Other Outgo					23,011,856.03	23,011,856.03	
<b>Other Funds</b>								
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		997,042.12	997,042.12	1,871,728.19		2,868,771.31	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(676,197.83)		(676,197.83)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	301,588,824.43	113,370,734.93	414,959,559.36	34,744,483.82	50,224,791.75	499,898,834.93	

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	181,288.88	3,633.86	1,955.51	3,295.58	0.00	0.00	0.00	0.00		1,191.76	0.00	191,365.61
1110	Regular Education, K-12	179,897,419.06	5,395,657.46	2,960,238.27	416,674.28	205,704.82	315.75	2,853,540.49	0.00		249,412.93	0.00	191,679,963.06
3100	Alternative Schools	1,579.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	1,579.50
3200	Continuation Schools	3,367,731.97	0.00	274.96	941,207.77	667,486.55	0.00	0.00	0.00		5,298.06	0.00	4,981,989.31
3300	Independent Study Centers	3,981,074.27	376,175.55	93,930.05	894,137.74	505,294.00	0.00	0.00	0.00		388.05	0.00	5,850,989.66
3400	Opportunity Schools	0.00	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	0.00
3700	Specialized Secondary Programs	105,667.51	104,912.16	0.00	3,225.58	798.56	0.00	0.00	0.00		0.00	0.00	214,804.81
3800	Career Technical Education	8,659,596.21	275,311.72	0.00	148.05	847,082.23	0.00	0.00	0.00		13,866.84	0.00	9,796,005.15
4110	Regular Education, Adult	915.46	0.00	0.00	2,838.14	0.00	0.00	0.00	0.00		0.00	0.00	3,754.60
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	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	0.00
4630	Adult Career Technical Education	1,360.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	1,360.93
4760	Bilingual	2,818,352.30	709,505.83	452,127.28	10,511.97	281,549.90	0.00	455.25	0.00		0.00	0.00	4,272,502.53
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
5000-5999	Special Education	52,983,431.19	4,843,239.98	542,740.23	9,089.20	18,014,773.65	5,180,043.00	0.00	0.00		65,021.98	26,000.00	81,674,339.23
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	2,109,181.00	168,491.92	187,659.37	249,213.77	40,346.86	0.00	0.00	0.00		4,370.18	0.00	2,759,263.20
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00	131,886.84	0.00		0.00	0.00	131,886.84
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>		254,117,796.28	11,876,928.48	3,938,925.67	2,530,344.08	20,563,036.67	5,180,355.74	2,853,995.74	131,886.84	0.00	339,549.92	26,000.00	301,555,824.43

\* 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	54,883.83	35,756.36	0.00		90,640.19
1110	Regular Education, K-12	48,429,491.47	32,882,493.76	3,681,676.07		84,993,661.30
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	911,071.57	643,614.65	0.00		1,554,686.12
3300	Independent Study Centers	1,207,444.26	214,538.18	0.00		1,421,982.44
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	2,085,585.54	1,358,741.83	0.00		3,444,327.37
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00		0.00
4760	Bilingual	1,152,580.42	750,883.64	0.00		1,903,464.06
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	10,526,718.57	6,865,221.89	847,889.32		18,239,829.78
6000	ROC/IP	0.00	0.00	0.00		0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	438,070.64	286,060.91	0.00		725,121.55
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)	603,722.12	393,320.00	0.00		997,042.12
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00		0.00
<b>Total Allocated Support Costs</b>		<b>65,410,588.42</b>	<b>43,430,621.12</b>	<b>4,529,565.39</b>		<b>113,370,734.93</b>



<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)	2,168,225.79	
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	95,500.00	
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	27,916,476.21	
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,250,475.66	
5	Total Central Administration Costs in General Fund and Charter Schools Funds	35,420,681.66	
<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)	301,558,824.43	
2	Total Allocated Costs (from Form PCR, Column 2, Total)	113,370,734.93	
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	414,929,559.36	
<b>C.</b>		<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,081,949.22	
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,527,062.37	
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	18,487,850.21	
4	Foundation (Funds 18 & 57, Objects 1000-5999, except 5100)	0.00	
5	Total Direct Charged Costs in Other Funds	22,096,861.80	
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	437,026,421.16	
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		8.10%

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)	1,412,092.82				1,412,092.82
Enterprise (Objects 1000-5999, 6400-6920)		332,207.08			332,207.08
Facilities Acquisition & Construction (Objects 1000-6700)			25,468,635.82		25,468,635.82
Other Outgo (Objects 1000 - 7999)				23,011,856.03	23,011,856.03
<b>Total Other Costs</b>	<b>1,412,092.82</b>	<b>332,207.08</b>	<b>25,468,635.82</b>	<b>23,011,856.03</b>	<b>50,224,791.75</b>

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)	Pupils Transported		
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	7,455,514.77	14,141,553.45	24,058,991.70	19,754,488.50	42,120,996.81	1,309,624.33	4,529,565.39		
<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	1.00	1.00	1.00	1.00	1.00				
1110 Regular Education, K-12	862.40	862.40	862.40	862.40	883.00	19.00	3,769.00		
3100 Alternative Schools									
3200 Continuation Schools	16.60	16.60	16.60	16.60	18.00				
3300 Independent Study Centers	22.00	22.00	22.00	22.00	6.00				
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education	38.00	38.00	38.00	38.00	38.00				
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual	21.00	21.00	21.00	21.00	21.00				
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	191.80	191.80	191.80	191.80	192.00		868.00		
6000 ROC/P									
<b>Other Goals</b>									
7110 Nonagency - Educational	8.00	8.00	8.00	8.00	8.00				
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
<b>Other Funds</b>									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)	11.00	11.00	11.00	11.00	11.00				
-- Cafeteria (Funds 13 & 61)									
<b>C. Total Allocation Factors</b>	1,191.80	1,191.80	1,191.80	1,191.80	1,178.00	19.00	4,637.00		

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>									
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	10,975,478.89	0.00	0.00	0.00	1,116,476.91	20,500,090.12		32,592,045.92
2000-2999	Classified Salaries	3,215,712.38	0.00	0.00	0.00	391,736.25	13,171,673.43		16,779,122.06
3000-3999	Employee Benefits	5,584,324.46	0.00	0.00	0.00	648,981.88	13,868,764.87		20,102,091.21
4000-4999	Books and Supplies	64,781.81	0.00	0.00	0.00	60,213.46	265,231.43		390,226.70
5000-5999	Services and Other Operating Expenditures	555,404.79	0.00	0.00	0.00	319.96	11,209,360.63		11,765,085.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,549.61	46,193.91		59,743.52
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	20,395,702.33	0.00	0.00	0.00	2,231,278.07	59,061,334.39	0.00	81,688,314.79
7310	Transfers of Indirect Costs	787,028.85	0.00	0.00	0.00	0.00	4,348.00		791,377.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	18,239,829.76							18,239,829.76
	TOTAL COSTS	19,026,859.61	0.00	0.00	0.00	2,231,278.07	59,065,682.39	0.00	100,719,522.40
	TOTAL COSTS	39,422,561.94	0.00	0.00	0.00	2,231,278.07	59,065,682.39	0.00	100,719,522.40
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	1,283,634.02	0.00	0.00	0.00	187,991.94	1,880,638.51		3,352,264.47
2000-2999	Classified Salaries	813,230.36	0.00	0.00	0.00	0.00	2,914,025.28		3,727,255.64
3000-3999	Employee Benefits	760,857.66	0.00	0.00	0.00	65,456.28	1,788,131.15		2,614,445.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,549.46		3,549.46
5000-5999	Services and Other Operating Expenditures	52,576.71	0.00	0.00	0.00	319.96	1,151,601.45		1,204,500.12
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,910,300.75	0.00	0.00	0.00	253,768.18	7,737,945.85	0.00	10,902,014.78
7310	Transfers of Indirect Costs	345,660.91	0.00	0.00	0.00	0.00	0.00		345,660.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	345,660.91	0.00	0.00	0.00	0.00	0.00	0.00	345,660.91
	TOTAL BEFORE OBJECT 8980	3,255,961.66	0.00	0.00	0.00	253,768.18	7,737,945.85	0.00	11,247,675.69
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								11,247,675.69
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	9,691,844.87	0.00	0.00	0.00	928,484.97	18,619,451.61		29,239,781.45

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	2,402,482.02	0.00	0.00	0.00	391,736.25	10,257,648.15		13,051,866.42
3000-3999	Employee Benefits	4,823,466.80	0.00	0.00	0.00	583,525.60	12,080,653.72		17,487,646.12
4000-4999	Books and Supplies	64,781.81	0.00	0.00	0.00	60,213.46	261,681.97		386,677.24
5000-5999	Services and Other Operating Expenditures	502,826.08	0.00	0.00	0.00	0.00	10,057,759.18		10,560,585.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,549.61	46,193.91		59,743.52
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	17,485,401.58	0.00	0.00	0.00	1,977,509.89	51,323,388.54	0.00	70,786,300.01
7310	Transfers of Indirect Costs	441,368.94	0.00	0.00	0.00	0.00	4,348.00		445,716.94
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	18,239,829.76	0.00	0.00	0.00	0.00	0.00		18,239,829.76
	Total Indirect Costs and PCR Allocations	18,681,198.70	0.00	0.00	0.00	0.00	4,348.00	0.00	18,685,546.70
8980	TOTAL BEFORE OBJECT 8980	36,166,600.28	0.00	0.00	0.00	1,977,509.89	51,327,736.54	0.00	89,471,846.71
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								89,471,846.71
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	4,336,763.65	0.00	0.00	0.00	26,095.19	725,719.45		5,088,578.29
2000-2999	Classified Salaries	757,616.20	0.00	0.00	0.00	1,428.53	541,726.67		1,300,771.40
3000-3999	Employee Benefits	1,665,508.78	0.00	0.00	0.00	3,824.46	228,232.69		1,897,565.93
4000-4999	Books and Supplies	2,995.72	0.00	0.00	0.00	29.35	18,661.34		21,687.41
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	5,183,730.08		5,183,730.08
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	6,762,885.35	0.00	0.00	0.00	31,377.53	6,698,070.23	0.00	13,492,333.11
7310	Transfers of Indirect Costs	311,244.56	0.00	0.00	0.00	0.00	0.00		311,244.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	311,244.56	0.00	0.00	0.00	0.00	0.00	0.00	311,244.56
8980	TOTAL BEFORE OBJECT 8980	7,074,129.91	0.00	0.00	0.00	31,377.53	6,698,070.23	0.00	13,803,577.67
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								26,565,940.46
	TOTAL COSTS								42,369,518.13

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

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	74,063,679.81	34,797,608.28
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)	74,063,679.81	34,797,608.28
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	3,460.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	3,460.00	



SELPA:

Riverside County (AN)

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

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)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

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

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

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

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).

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

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

State and Local

Local Only

0.00

0.00

0.00

0.00

0.00

SECTION 3

Column A

Column B

Column C



SELPA: Riverside County (AN)

**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 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)
100,719,522.40		
11,247,675.69		
89,471,846.71	74,063,679.81	
	0.00	
	74,063,679.81	
	0.00	
	0.00	
89,471,846.71	74,063,679.81	15,408,166.90

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 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
100,719,522.40		
11,247,675.69		
89,471,846.71	74,063,679.81	
	0.00	
	74,063,679.81	
	0.00	
	0.00	
89,471,846.71	74,063,679.81	15,408,166.90
3,757.00	3,460.00	297.00
23,814.71	21,405.69	2,409.02

**B. LOCAL EXPENDITURES ONLY METHOD**

Actual Comparison Year

**SELPA: Riverside County (AN)**

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

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 local sources

	FY 2023-24	FY 2022-23	Difference
	42,369,518.13	34,797,608.28	
		0.00	
		34,797,608.28	
		0.00	
		0.00	
	42,369,518.13	34,797,608.28	7,571,909.85

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.

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

Add/Less: Adjustments required for MOE calculation

Comparison Year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures(B2a/ B2b)

	Actual FY 2023-24	Comparison Year FY 2022-23	Difference
	42,369,518.13	34,797,608.28	
		0.00	
		34,797,608.28	
		0.00	
		0.00	
	42,369,518.13	34,797,608.28	
	3,757.00	3,460.00	
	11,277.49	10,057.11	1,220.37

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.

Carolyn Yoakum

Contact Name

Director, Fiscal Services

Title

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Email Address

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7							

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7							

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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



SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	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	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	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	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

Riverside County (AN)

SELPA:

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>					
1000-1999	Certificated Salaries				0.00

Riverside County (AN)

SELPA:

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
	Transfers of Indirect Costs				0.00
7310	Transfers of Indirect Costs - Interfund				0.00
7350	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					

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

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>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	10,484,841.00	0.00	0.00	0.00	1,101,642.00	20,962,089.00		32,548,572.00
2000-2999	Classified Salaries	2,938,425.00	0.00	0.00	0.00	401,302.00	14,641,097.00		17,980,824.00
3000-3999	Employee Benefits	5,378,890.00	0.00	0.00	0.00	667,461.00	15,532,491.00		21,578,842.00
4000-4999	Books and Supplies	98,877.00	0.00	0.00	0.00	79,480.00	259,788.00		438,145.00
5000-5999	Services and Other Operating Expenditures	545,051.00	0.00	0.00	0.00	850,000.00	9,922,927.00		10,467,978.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	29,605.00		29,605.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>TOTAL Direct Costs</b>									
7310	Transfers of Indirect Costs	19,446,084.00	0.00	0.00	0.00	3,099,885.00	61,347,997.00	0.00	83,893,966.00
7350	Transfers of Indirect Costs - Interfund	455,920.00	0.00	0.00	0.00	0.00	5,092.00		461,012.00
<b>Total Indirect Costs</b>									
<b>TOTAL COSTS</b>									
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	10,364,576.00	0.00	0.00	0.00	1,017,211.00	20,938,750.00		32,320,537.00
2000-2999	Classified Salaries	2,938,425.00	0.00	0.00	0.00	401,302.00	11,402,806.00		14,742,533.00
3000-3999	Employee Benefits	5,322,284.00	0.00	0.00	0.00	636,887.00	14,033,735.00		19,992,906.00
4000-4999	Books and Supplies	89,216.00	0.00	0.00	0.00	78,604.00	259,788.00		427,608.00
5000-5999	Services and Other Operating Expenditures	545,051.00	0.00	0.00	0.00	850,000.00	9,523,177.00		10,068,228.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	29,605.00		29,605.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>									
7310	Transfers of Indirect Costs	19,259,552.00	0.00	0.00	0.00	2,984,004.00	56,187,861.00	0.00	78,431,417.00
7350	Transfers of Indirect Costs - Interfund	101,383.00	0.00	0.00	0.00	0.00	5,092.00		106,475.00
<b>Total Indirect Costs</b>									
<b>TOTAL BEFORE OBJECT 8980</b>									
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	19,360,935.00	0.00	0.00	0.00	2,984,004.00	56,192,953.00	0.00	78,537,892.00
<b>TOTAL COSTS</b>									
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6									

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	2,070,472.00	0.00	0.00	0.00	0.00	249,606.00		2,320,078.00
2000-2999	Classified Salaries	1,013,032.00	0.00	0.00	0.00	91.00	209,973.00		1,223,096.00
3000-3999	Employee Benefits	1,102,408.00	0.00	0.00	0.00	33.00	130,821.00		1,233,262.00
4000-4999	Books and Supplies	3,500.00	0.00	0.00	0.00	0.00	15,156.00		18,656.00
5000-5999	Services and Other Operating Expenditures	250.00	0.00	0.00	0.00	0.00	5,343,125.00		5,343,375.00
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	4,189,662.00	0.00	0.00	0.00	124.00	5,948,681.00	0.00	10,138,467.00
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	4,189,662.00	0.00	0.00	0.00	124.00	5,948,681.00	0.00	10,138,467.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								31,809.00
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)								39,620,432.00
	TOTAL COSTS								49,790,708.00

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

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	10,975,478.89	0.00	0.00	0.00	1,116,476.91	20,500,090.12	0.00		32,592,045.92
2000-2999	Classified Salaries	3,215,712.38	0.00	0.00	0.00	391,736.25	13,171,673.43	0.00		16,779,122.06
3000-3999	Employee Benefits	5,584,324.46	0.00	0.00	0.00	648,981.88	13,868,784.87	0.00		20,102,091.21
4000-4999	Books and Supplies	64,781.81	0.00	0.00	0.00	60,213.46	265,231.43	0.00		390,226.70
5000-5999	Services and Other Operating Expenditures	555,404.79	0.00	0.00	0.00	319.96	11,209,360.63	0.00		11,765,085.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	13,549.61	46,193.91	0.00		59,743.52
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
7310	Total Direct Costs	20,395,702.33	0.00	0.00	0.00	2,231,278.07	59,061,334.39	0.00	0.00	81,688,314.79
7350	Transfers of Indirect Costs	787,029.85	0.00	0.00	0.00	0.00	4,348.00	0.00		791,377.85
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	18,239,829.76	0.00	0.00	0.00	0.00	4,348.00	0.00	0.00	18,239,829.76
	TOTAL COSTS	21,182,732.18	0.00	0.00	0.00	2,231,278.07	59,065,682.39	0.00	0.00	82,479,692.64
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	1,283,634.02	0.00	0.00	0.00	187,991.94	1,880,638.51	0.00		3,362,264.47
2000-2999	Classified Salaries	813,230.36	0.00	0.00	0.00	0.00	2,914,025.28	0.00		3,727,255.64
3000-3999	Employee Benefits	760,857.66	0.00	0.00	0.00	65,456.28	1,788,131.15	0.00		2,614,445.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,549.46	0.00		3,549.46
5000-5999	Services and Other Operating Expenditures	52,578.71	0.00	0.00	0.00	319.96	1,151,601.45	0.00		1,204,500.12
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
7310	Total Direct Costs	2,910,300.75	0.00	0.00	0.00	253,768.18	7,737,945.85	0.00	0.00	10,902,014.78
7350	Transfers of Indirect Costs	345,660.91	0.00	0.00	0.00	0.00	0.00	0.00		345,660.91
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	345,660.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	345,660.91
	TOTAL BEFORE OBJECT 8980	3,255,961.66	0.00	0.00	0.00	253,768.18	7,737,945.85	0.00	0.00	11,247,675.69
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									11,247,675.69

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, 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	9,691,844.87	0.00	0.00	0.00	928,484.97	18,619,451.61	0.00		29,239,781.45
2000-2999	Classified Salaries	2,402,482.02	0.00	0.00	0.00	391,736.25	10,257,648.15	0.00		13,051,866.42
3000-3999	Employee Benefits	4,823,466.80	0.00	0.00	0.00	583,525.60	12,080,653.72	0.00		17,487,646.12
4000-4999	Books and Supplies	64,781.81	0.00	0.00	0.00	60,213.46	261,681.97	0.00		386,677.24
5000-5999	Services and Other Operating Expenditures	502,826.08	0.00	0.00	0.00	13,549.61	46,193.91	0.00		10,560,585.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		59,743.52
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
	<b>Total Direct Costs</b>	17,485,401.58	0.00	0.00	0.00	1,977,509.89	51,323,388.54	0.00	0.00	70,786,300.01
7310	Transfers of Indirect Costs	441,368.94	0.00	0.00	0.00	0.00	4,348.00	0.00		445,716.94
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)	18,239,829.76								18,239,829.76
	<b>Total Indirect Costs</b>	441,368.94	0.00	0.00	0.00	0.00	4,348.00	0.00	0.00	445,716.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	17,926,770.52	0.00	0.00	0.00	1,977,509.89	51,327,736.54	0.00	0.00	71,232,016.95
	<b>TOTAL COSTS</b>									0.00
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	4,336,763.65	0.00	0.00	0.00	26,095.19	725,719.45	0.00		5,088,578.29
2000-2999	Classified Salaries	757,616.20	0.00	0.00	0.00	1,428.53	541,726.67	0.00		1,300,771.40
3000-3999	Employee Benefits	1,665,508.78	0.00	0.00	0.00	3,824.46	228,232.69	0.00		1,897,565.93
4000-4999	Books and Supplies	2,996.72	0.00	0.00	0.00	29.35	18,661.34	0.00		21,687.41
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	5,183,730.08	0.00		5,183,730.08
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
	<b>Total Direct Costs</b>	6,762,885.35	0.00	0.00	0.00	31,377.53	6,698,070.23	0.00	0.00	13,492,333.11
7310	Transfers of Indirect Costs	311,244.56	0.00	0.00	0.00	0.00	0.00	0.00		311,244.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	311,244.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311,244.56
	<b>TOTAL BEFORE OBJECT 8980</b>	7,074,129.91	0.00	0.00	0.00	31,377.53	6,698,070.23	0.00	0.00	13,803,577.67



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 Nonseverely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									28,565,940.46
	TOTAL COSTS									42,369,518.13

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

SELPA: Riverside County (AN)

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 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) 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 LMC-B 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 eligibility standard. To meet the requirements of the Subsequent Years Rule, the LMC-B 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 2024-25 budgeted 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 2024-25 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B 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/subseqytrckwrkshht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility 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/leamoeexempwrkshht.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.

SELPA:

Riverside County (AN)

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

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)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

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

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

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


State and Local

Local Only

SELPA: **Riverside County (AN)**

**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.

Column A	Column B	Column C
<b>Budgeted Expenditures (L-B-B Worksheet) FY 2024-25</b>	<b>Actual Expenditures Comparison Year FY 2023-24</b>	<b>Difference (A - B)</b>
84,354,978.00		
5,785,277.00		
78,569,701.00	89,471,846.71	
	(18,239,829.76)	
	<u>71,232,016.95</u>	
	0.00	
	0.00	
78,569,701.00	<u>71,232,016.95</u>	<u>7,337,684.05</u>

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.

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.

Column A	Column B	Column C
<b>Budgeted Amounts FY 2024-25</b>	<b>Comparison Year FY 2023-24</b>	<b>Difference</b>
84,354,978.00		
5,785,277.00		
78,569,701.00	89,471,846.71	
	(18,239,829.76)	
	<u>71,232,016.95</u>	
	0.00	
	0.00	
78,569,701.00	<u>71,232,016.95</u>	<u>1,953.07</u>
3,757.00	3,757.00	
20,912.88	18,959.81	

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.

SELPA: Riverside County (AN)

**B. LOCAL EXPENDITURES ONLY 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 local expenditures only.

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-24	
49,790,708.00	42,369,518.13	
	0.00	
	42,369,518.13	
	0.00	
	0.00	
49,790,708.00	42,369,518.13	7,421,189.87

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.

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

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-24	
49,790,708.00	42,369,518.13	
	0.00	
	42,369,518.13	
	0.00	
	0.00	
49,790,708.00	42,369,518.13	7,421,189.87
3,757.00	3,757.00	
13,252.78	11,277.49	1,975.30

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.

Carolyn Yoakum  
 Contact Name  
 Director, Fiscal Services  
 Title  
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 Email Address

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: **Riverside County (AN)**

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							



SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDPLICATED PUPIL COUNT</b>							

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

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDPLICATED PUPIL COUNT</b>							

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

Riverside County (AN)

SELPA:

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

Riverside County (AN)

SELPA:

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
<b>BUDGET - Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					
					0.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	9,350,437.51	0.00	0.00	(676,197.83)				
Other Sources/Uses Detail					1,011,704.66	17,873,670.68		
Fund Reconciliation							1,966,407.68	26,037,903.74
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	655,161.82	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	835,372.00		
Fund Reconciliation							871,170.05	1,431,042.31
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	25,279.33	0.00	41,014.18	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							679.55	159,480.41
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,357.07	0.00	80,702.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,711.82	9,199.92
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(119,360.25)	554,481.66	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							92,828.62	221,596.89
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					15,625,996.88	0.00		
Fund Reconciliation							15,765,564.46	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							227,096.51	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	581.48	0.00						
Other Sources/Uses Detail					11,128,325.11	176,332.66		
Fund Reconciliation							32,363.96	215,171.66
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	9,380,651.31		
Fund Reconciliation							0.00	20,530.31
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	20.77	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							500,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(9,914,477.73)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							8,780,214.76	9,805.14
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,259.90	139,567.58
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	10,033,837.98	(10,033,837.98)	676,198.48	(676,197.83)	28,266,026.65	28,266,026.65	28,244,297.31	28,244,297.96