



Budget Cover Created By: Yazmin Quintana-Hinojos, Slauson Middle School

Executive Summary

Azusa Unified School District (AUSD) serves the residents of the City of Azusa, parts of Covina, and unincorporated Los Angeles County. A total population of approximately 48,824 citizens results in a student TK-12 enrollment of 6,311 during the 2023-2024 school year. The 2024-2025 Adopted Budget was presented for the District's seven elementary schools, one middle school, two high schools, as well as an Adult Education Center and Longfellow School.

The 2023-2024 Adopted Budget represents a continuation of District educational programs through the Board of Education's core values:

- Student-Focused
- Collaboration
- Diversity, Equity, and Inclusion
- Integrity and transparency
- Accountability and Respect
- Continuous Improvement
- Lifelong learning
- Open Communication

The budget is evaluated against the District's core values and has the following objectives:

- **Student Learning** - Every student will receive a well-rounded education that meets their diverse needs and ensures their growth, achievement, and success.
- **Human Resources** - We will hire and retain diverse personnel who are highly qualified, provide competitive compensation and professional development, and ensure high standards for employee conduct.
- **Budget and Finance** - To be responsible stewards of public funds and maximize the resources needed to meet our goals, fulfill our priorities, and live up to our values.
- **Community Engagement** - To welcome, build, and sustain strong partnerships with students, parents, families, residents, educational institutions, community organizations, and the civic and business communities to support student wellness and achievement.
- **Facilities** - Our facilities will be safe, clean, and well-maintained for learning and extra-curricular activities with state-of-the-art technology.
- **Safety and Wellness** - To maintain a physically and emotionally safe environment for all, where students and staff feel secure and supported, with access to high-quality nutrition and health and wellness programs.

The budget process starts in January of each year with the Governor's Proposed Budget and continues through the adopted budget plan for the coming fiscal year. AUSD, like most school districts in California, is dependent upon the State for much of its revenue each year. The District's

Adopted Budget revenue projection is developed based on California State's May Revise Budget projections, along with the District's student enrollment projection for the budget year.

Introduction

Annually, quarterly financial reports have been prepared by the Administration for review by the Board of Education, which reflect updated financial data relative to the General Fund and other District funds. The quarterly reports consist of First Interim, Second Interim, Estimated Actuals, and Unaudited Actuals. The First and Second Interim reports are prepared based on budget and actuals as of October 31 and January 31 of each fiscal year, respectively, as required by Education Code Section 46704.33. The Annual Financial Report (Unaudited Actuals) is prepared for review by the Board of Education before the audited financial statements are completed.

During the 2023-2024 fiscal year, the Board of Education utilized the "single step" budget calendar to meet its legal requirements regarding the adoption of the annual operating budget. The Board of Education adopted the District's budget at its June 20, 2024, meeting.

The Unaudited Actuals report will provide the reader with a summary of adjustments made to major object classifications of revenue and expenditure categories for all District funds since the Board of Education approved the Adopted Budget.

Separate financial reports have been prepared for the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund, comparing the Adopted Budget approved by the Board of Education with the Unaudited budgeted revenues and expenditures for the 2023-2024 fiscal year. In addition, the financial reports for these funds are preceded by a narrative, which briefly summarizes significant differences between budgets for revenue and expenditure categories. The format for this report is similar to the Adopted Budget for easier reading and data comprehension.

Revenue and Expenditure Classifications

Revenue Classifications

The General Fund revenues are divided into two segments and reported separately.

- Unrestricted – funds whose uses are not subject to external or legal constraints and may be used for any purpose not prohibited by law.
- Restricted – funds subject to constraints imposed by external resource providers or by law through constitutional provisions or enabling legislation.

Revenues are further separated into the following subcategories:

- Local Control Funding Formula (LCFF) Sources
- Federal Revenues
- Other State Revenues
- Other Local Revenues

Unrestricted Revenues

The LCFF was enacted in 2013–2014, and it replaced the previous kindergarten through grade 12 (K–12) funding system, which had existed for approximately 40 years. The LCFF establishes uniform grade span grants for school districts in place of the myriad of previously existing K–12 funding streams, including revenue limits, general-purpose block grants, and most state categorical programs.

Implementation of LCFF required additional funding allocations over a multi-year period and a transition formula to bridge the gap between prior funding levels and the new LCFF target levels. The 2018–2019 California Budget Act fully funded the LCFF gap, bringing all Local Education Agencies (LEA) to their LCFF Target level.

LCFF funding is allocated through the Principal Apportionment and is funded through a combination of local property taxes and state funding from the State School Fund and Education Protection Account.

LCFF funding is the primary unrestricted revenue of the District.

Restricted Revenues

Restricted revenues are subject to externally imposed and legally enforceable constraints by external providers or by law through constitutional provisions. Restricted revenues include, but are not limited to, Title I, II, III, and IV funds, State and Federal Special Education grants, COVID-19 relief funds, and Lottery funds.

Expenditure Classifications

General Fund expenditures are divided into seven (7) major account classifications for reporting purposes. The following is a summary of the major account classifications and expenditures for the 2023-2024 fiscal year.

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, psychologists, and other employees who maintain a credential with the State of California. This category represents approximately 34.64% of total expenditures in 2023-2024.

Classified Salaries

Classified salaries are comprised of the District's support staff. This includes instructional aides, clerical, custodial, maintenance, grounds, transportation, non-credentialed administrative staff, and other personnel not required to maintain an educational credential with the State of California. These expenditures represent approximately 12.43% of total expenditures in 2023-2024.

Employee Benefits

Employee benefits include all employer contributions to State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security, and Health & Welfare benefits provided to all eligible employees. These expenditures represent approximately 20.51% of the total expenditures in 2023-2024.

The unfunded liability of State retirement systems, CalPERS and CalSTRS, has become the responsibility of school districts in California. Employer contribution rates have been rising and will continue to increase annually. The State does not provide funds to assist districts with the increased expense.

Employee benefits not related to health and welfare are based upon a percentage of the employee's salary.

Costs associated with the District's health and welfare benefits are budgeted on a self-funded basis. The District has contracted directly with primary health care providers. Expenditures in this portion of the budget are based on the actual utilization of the program. This can vary significantly from year to year.

Books and Supplies

Books and Supplies include items consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State's Standardized Account Code Structure and

Governmental Accounting Standards Board (GASB) Statement No. 34, all equipment under \$5,000 per item is now reflected in this category. Books and supplies represent approximately 7.65% of total expenditures in 2023-2024.

Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures include utilities, repairs, professional services, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 18.14% of total expenditures in 2023-2024.

Capital Outlay

Capital Outlay includes the cost of new and replacement equipment over \$5,000 per item as well as General Fund expenditures for sites and buildings.

Other Outgo/Transfers Out

Other Outgo expenditures relate to transfers to other funds, debt service payments, and indirect cost transfers. Interfund Transfers Out expenditures relate to monies being transferred to other District funds. The District continues to support the Deferred Maintenance programs with \$1 million transferred from the General Fund.

Summary Revision to General Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the General Fund.

I. 2023-2024 Revenues

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$106,323,635 at Estimated Actual (EA) to \$105,540,923, a decrease of \$782,703. This decrease is due to an adjustment to amounts funded per ADA for Supplemental and Concentration funding.

B. Federal Revenues

Federal Revenues changed from \$26,337,986 at EA to \$23,127,239, a decrease of \$3,210,747. This decrease resulted from posting unearned revenues from Title I/II/III/IV, as well as other various grants. The unearned revenues will be added to the 2024-2025 fiscal year budget and allocated to eligible expenditures.

C. Other State Revenues

Other State Revenues changed from \$19,412,948 at EA to \$19,411,366, a decrease of \$1,582. The change is less than 1% and cannot be attributed to a specific funding source.

D. Local Revenues

Local Revenues changed from \$8,207,620 at EA to \$10,742,264, an increase of \$2,535,644. The change is due to the GASB 72 required entry for Fair Market Value of Cash. The FMV adjustment is an accounting entry required when the auditors examine the return on investments received from the Fresno County Treasurer's Pool. All other changes to Other Local Revenues offset this entry.

E. Other Transfers In

Other Transfers In of \$0 at EA remain unchanged.

F. Other Financing Sources

Other Transfers In of \$0 at EA remain unchanged.

G. Total General Fund Revenues

Total General Fund Revenues changed from \$160,282,179 at EA to \$158,821,792 a decrease of \$1,460,387.

II. 2023-2024 Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$51,348,720 at EA to \$51,140,658, a decrease of \$208,062. The decrease is primarily due to ongoing vacancies.

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$19,028,576 at EA to \$18,345,182, a decrease of \$683,394. The decrease is primarily due to ongoing vacancies.

C. Employee Benefits

Employee Benefits changed from \$30,813,976 at EA to \$30,282,496, a decrease of \$528,580. This is primarily attributed to the change in salaries noted above.

D. Books, Supplies, and Other Materials

Books, Supplies, and Other Materials changed from \$13,232,941 at EA to \$11,300,096, an increase of \$1,932,845. The decrease is primarily attributed to planned expenditures that did not materialize on or before June 30th.

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$26,445,235 at EA to \$26,784,054, an increase of \$338,919. The increase is primarily due to an increase in Special Education costs.

F. Capital Outlay

Capital Outlay changed from \$10,282,741 at EA to \$8,985,970, a decrease of \$1,296,771. The decrease is due to the late arrival of purchases that arrived after June 30th.

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$1,530,809 at EA to \$1,424,434, a decrease of \$106,374. The decrease is primarily due to a change in the method of recording Special Education costs.

H. Inter-Fund Transfers Out

Inter-Fund Transfers Out of \$0 at EA remain unchanged.

III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$152,682,996 at EA to \$148,265,890, a decrease of \$4,417,108.

IV. Fund Balance

Total revenues are \$158,821,792 and total expenditures are \$147,620,552. This results in a surplus of \$11,201,240.

Azusa Unified School District
Combined General Fund Trend Analysis
Fiscal Years 2020-2021 through 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Actuals	Actuals	Actuals	Estimated	Unaudited
Revenues					
LCFF Sources	\$ 84,652,498	\$ 91,797,082	\$ 102,972,896	\$ 106,323,626	\$ 105,540,923
Federal Revenues	\$ 15,615,393	\$ 11,153,774	\$ 17,905,922	\$ 26,337,986	\$ 23,127,239
State Revenues	\$ 13,712,643	\$ 19,214,922	\$ 50,708,026	\$ 19,412,948	\$ 19,411,366
Other Local Revenues	\$ 7,641,607	\$ 7,201,175	\$ 6,563,588	\$ 8,207,620	\$ 10,742,264
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 121,622,141	\$ 129,366,953	\$ 178,150,433	\$ 160,282,179	\$ 158,821,792
\$ Increase/(Decrease)		\$ 7,744,812	\$ 48,783,480	\$ (17,868,254)	\$ (1,460,387)
% Increase/(Decrease)		6.37%	37.71%	-10.03%	-0.91%
Expenditures					
Certificated Salaries	\$ 44,830,922	\$ 47,593,137	\$ 51,255,236	\$ 51,348,720	\$ 51,140,658
Classified Salaries	\$ 16,986,754	\$ 16,601,846	\$ 17,488,533	\$ 19,028,576	\$ 18,345,182
Employee Benefits	\$ 24,432,867	\$ 27,072,108	\$ 28,834,894	\$ 30,813,976	\$ 30,285,496
Books and Supplies	\$ 11,194,966	\$ 8,104,103	\$ 11,372,080	\$ 13,232,941	\$ 11,300,096
Services & Other Operating	\$ 12,623,348	\$ 19,594,705	\$ 24,543,996	\$ 26,445,235	\$ 26,784,054
Capital Outlay	\$ 910,271	\$ 647,070	\$ 4,779,015	\$ 10,282,741	\$ 8,985,970
Other Outgo/Debt Service	\$ 4,208,653	\$ 1,803,608	\$ 1,129,046	\$ 1,530,809	\$ 1,424,434
Total Expenditures	\$ 115,187,781	\$ 121,416,577	\$ 139,402,801	\$ 152,682,998	\$ 148,265,890
\$ Increase/(Decrease)		\$ 3,358,485	\$ 3,419,134	\$ 13,280,196	\$ (4,417,108)
% Increase/(Decrease)		2.92%	2.82%	9.53%	-2.89%
Beginning Fund Balance	\$ 15,683,601	\$ 20,925,716	\$ 28,876,092	\$ 67,463,371	\$ 67,463,371
Audit Adjustments	\$ (1,192,245)	\$ -	\$ (160,353)	\$ -	\$ -
Ending Fund Balance	\$ 20,925,716	\$ 28,876,092	\$ 67,463,371	\$ 75,062,552	\$ 78,019,273

Azusa Unified School District
Combined General Fund Trend Analysis
Fiscal Years 2022-2023 through 2023-2024

01 - General Fund

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals (EA)	2023-2024 Unaudited Actuals (UA)	EA vs UA Increase/(Decrease)
Beginning Balance	\$ 28,876,092	\$ 67,463,371	\$ 67,463,371	\$ -
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ 102,972,896	\$ 106,323,626	\$ 105,540,923	\$ (782,703)
8100 - 8299 Federal Revenue	\$ 17,905,922	\$ 26,337,986	\$ 23,127,239	\$ (3,210,747)
8300 - 8599 Other State Revenue	\$ 50,708,026	\$ 19,412,948	\$ 19,411,366	\$ (1,582)
8600 - 8799 Other Local Revenue	\$ 6,563,588	\$ 8,207,620	\$ 10,742,264	\$ 2,534,644
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 178,150,433	\$ 160,282,179	\$ 158,821,792	\$ (1,460,387)
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ 51,255,236	\$ 51,348,720	\$ 51,140,658	\$ (208,062)
2000 - 2999 Classified Personnel Salaries	\$ 17,488,533	\$ 19,028,576	\$ 18,345,182	\$ (683,394)
3000 - 3999 Employee Benefits	\$ 28,834,894	\$ 30,813,976	\$ 30,285,496	\$ (528,480)
4000 - 4999 Books and Supplies	\$ 11,372,080	\$ 13,232,941	\$ 11,300,096	\$ (1,932,845)
5000 - 5999 Services and Other Operating Expenditures	\$ 24,543,996	\$ 26,445,235	\$ 26,784,054	\$ 338,819
6000 - 6999 Capital Outlay	\$ 4,779,015	\$ 10,282,741	\$ 8,985,970	\$ (1,296,771)
7000 - 7499 Other Outgo	\$ 1,359,253	\$ 888,470	\$ 782,096	\$ (106,374)
7600 - 7629 Interfund Transfers Out	\$ (230,207)	\$ 642,339	\$ 642,339	\$ -
Total Expenditures	\$ 139,402,801	\$ 152,682,998	\$ 148,265,890	\$ (4,417,108)
Net Surplus/(Deficit)	\$ 38,747,632	\$ 7,599,182	\$ 10,555,902	\$ 2,956,720
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 01- General Fund	\$ 67,623,724	\$ 75,062,552	\$ 78,019,273	\$ 2,956,720

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals (EA)	2023-2024 Unaudited Actuals (UA)	EA vs UA Increase/(Decrease)
Beginning Balance	\$ 28,876,092	\$ 67,463,371	\$ 67,463,371	\$ -
Revenues				
8010 - 8099 LCFF Revenue Sources				
8011 - Principal Apportionment	\$ 74,716,322	\$ 60,428,148	\$ 71,586,092	\$ 11,157,944
8012 - Education Protection Account	\$ 5,980,537	\$ 23,362,024	\$ 10,489,730	\$ (12,872,294)
8019 - State Aid Prior Year	\$ (22,027)	\$ 54,797	\$ (303,179)	\$ (357,976)
8021 - Homeowners Exempt Taxes	\$ 49,148	\$ 47,853	\$ 47,842	\$ (11)
8029 - Other Sub/In-Lieu Taxes	\$ -	\$ 7	\$ 7	\$ (0)
8041 - Secured Roll Taxes	\$ 11,759,475	\$ 12,624,100	\$ 12,621,600	\$ (2,500)
8042 - Unsecured Roll Taxes	\$ -	\$ -	\$ -	\$ -
8043 - Prior Year Taxes	\$ 171,047	\$ 164,335	\$ 415,502	\$ 251,167
8044 - Supplemental Taxes	\$ 63,882	\$ 54,300	\$ 365,393	\$ 311,093
8045 - ERAF Local Tax Shift	\$ 6,326,722	\$ 5,750,610	\$ 6,122,997	\$ 372,387
8047 - Community Redevelopment Funds	\$ 3,913,904	\$ 3,837,452	\$ 4,172,047	\$ 334,595
8048 - Penalties & Interest From Delinquent Taxes	\$ 13,885	\$ -	\$ 23,385	\$ 23,385
8082 - Other In-Lieu Taxes	\$ -	\$ -	\$ -	\$ -
8084 - Community Redevelopment Funds	\$ -	\$ -	\$ -	\$ -
8089 - Less: Non-LCFF (50%) Adjustment	\$ -	\$ -	\$ -	\$ -
8091 - LCFF Transfer - Current Year	\$ -	\$ -	\$ -	\$ -
8096 - Transfers to Charters - In-Lieu Property Taxes	\$ -	\$ -	\$ (493)	\$ (493)
8010 - 8099 LCFF Revenue Sources	\$ 102,972,896	\$ 106,323,626	\$ 105,540,923	\$ (782,703)
8100 - 8299 Federal Revenue				\$ -
8181 - Local Assistance Grants	\$ 2,316,713	\$ 1,934,717	\$ 1,672,104	\$ (262,613)
8182 - Federal Sped Discretionary Grants	\$ 802,403	\$ 255,487	\$ 165,170	\$ (90,317)
8260 - Forest Reserve Funds	\$ 1,336	\$ -	\$ -	\$ -
8290 - Federal Other Revenue	\$ 14,785,471	\$ 24,147,782	\$ 21,289,965	\$ (2,857,817)
8100 - 8299 Federal Revenue	\$ 17,905,922	\$ 26,337,986	\$ 23,127,239	
8300 - 8599 Other State Revenue				
8311 - State Other Apportionments	\$ -	\$ -	\$ -	\$ -
8319 - State Other Apportionments - Prior Year	\$ -	\$ -	\$ -	\$ -
8510 - State Deferred Revenue	\$ -	\$ -	\$ -	\$ -
8520 - Child Nutrition Programs	\$ 976,034	\$ -	\$ 31,781	\$ 31,781
8550 - State Mandated Reimbursements	\$ 275,254	\$ 291,119	\$ 291,119	\$ -
8560 - State Lottery	\$ 2,186,455	\$ 1,509,439	\$ 2,006,216	\$ 496,777

Descriptions	2022-2023	2023-2024	2023-2024	EA vs UA
	Actuals	Estimated Actuals (EA)	Unaudited Actuals (UA)	Increase/(Decrease)
8590 - State Other Revenue	\$ 47,270,283	\$ 17,612,390	\$ 17,082,250	\$ (530,140)
8300 - 8599 Other State Revenue	\$ 50,708,026	\$ 19,412,948	\$ 19,411,366	\$ (1,582)
8600 - 8799 Total Other Local Revenues				
8625 - Community Redevelopment	\$ -	\$ -	\$ 1,435,638	\$ -
8660 - Interest	\$ 1,317,064	\$ 1,895,631	\$ 2,389,598	\$ 493,967
8662 - Fair Value of Investments	\$ (1,730,864)	\$ -	\$ (136,871)	\$ (136,871)
8677- Interagency Services	\$ 988,122	\$ -	\$ (643,342)	\$ -
8689 - All Other Fees & Contracts	\$ (196,679)	\$ -	\$ -	\$ -
8699 - Other Local Revenue	\$ 1,575,523	\$ 1,140,549	\$ 1,605,509	\$ 464,960
8791- SELPA Transfers	\$ 4,610,423	\$ 5,171,440	\$ 6,091,732	\$ 920,292
8600 - 8799 Other Local Revenues	\$ 6,563,588	\$ 8,207,620	\$ 10,742,264	\$ 2,534,644
8900 - 8999 Transfers and Other Financing				
8919 - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8990 - Contributions	\$ -	\$ -	\$ -	\$ -
8900 - 8999 Transfers and Other Financing	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 178,150,433	\$ 160,282,179	\$ 158,821,792	\$ 1,750,359
Expenditures				
1000 - 1999 Certificated Salaries				
1100 - Teachers Salaries	\$ 40,862,741	\$ 40,013,594	\$ 39,808,339	\$ (205,255)
1200 - Pupil Support	\$ 3,592,015	\$ 3,633,013	\$ 3,621,539	\$ (11,474)
1300 - Supervisors and Administrator Salary	\$ 4,943,762	\$ 4,416,856	\$ 4,447,772	\$ 30,916
1900 - Other Certificated Salary	\$ 1,856,719	\$ 3,285,257	\$ 3,263,008	\$ (22,249)
1000 - 1999 Certificated Salaries	\$ 51,255,236	\$ 51,348,720	\$ 51,140,658	\$ (208,062)
2000 - 2999 Classified Salaries				
2100 - Instructional Aides Salaries	\$ 3,511,294	\$ 3,769,126	\$ 3,573,057	\$ (196,069)
2200 - Classified Support Salaries	\$ 6,374,329	\$ 7,735,807	\$ 7,636,310	\$ (99,497)
2300 - Classified Supervisor & Admin Salaries	\$ 1,287,418	\$ 1,166,652	\$ 1,148,163	\$ (18,489)
2400 - Clerical and Office Salaries	\$ 5,475,652	\$ 5,477,792	\$ 5,236,076	\$ (241,716)
2900 - Other Classified Salaries	\$ 839,840	\$ 879,199	\$ 751,575	\$ (127,624)
2000 - 2999 Classified Salaries	\$ 17,488,533	\$ 19,028,576	\$ 18,345,182	\$ (683,394)
3000 - 3999 Employee Benefits				
3100 - State Teacher's Retirement (STRS)	\$ 13,864,538	\$ 14,351,696	\$ 14,420,889	\$ 69,193
3200 - Public Employees' Retirement System (PERS)	\$ 3,796,507	\$ 4,558,635	\$ 4,208,699	\$ (349,936)
3300 - OASDI/MEDI/PARS	\$ 1,987,604	\$ 2,187,697	\$ 2,059,612	\$ (128,085)

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals (EA)	2023-2024 Unaudited Actuals (UA)	EA vs UA Increase/(Decrease)
3400 - Health and Welfare Benefits	\$ 5,024,278	\$ 4,942,954	\$ 5,542,984	\$ 600,030
3500- Unemployment Insurance	\$ 334,894	\$ 35,190	\$ 64,913	\$ 29,723
3600 - Workers' Compensation	\$ 2,753,268	\$ 2,815,136	\$ 2,781,505	\$ (33,631)
3700 - Retiree Benefits	\$ 444,721	\$ 1,020,000	\$ 589,128	\$ (430,872)
3900 - Other Benefits	\$ 629,083	\$ 902,668	\$ 617,765	\$ (284,903)
3000 - 3999 Employee Benefits	\$ 28,834,894	\$ 30,813,976	\$ 30,285,496	\$ (528,480)
4000 - 4999 Books and Supplies				
4100 - Textbooks	\$ 407,689	\$ 829,512	\$ 821,864	\$ (7,648)
4200 - Other Books	\$ 337,812	\$ 4,785	\$ 3,474	\$ (1,311)
4300 - Instructional Materials & Supplies	\$ 5,443,190	\$ 7,339,260	\$ 5,779,821	\$ (1,559,440)
4400 - Non Capitalized Equipment	\$ 5,183,389	\$ 5,059,032	\$ 4,694,586	\$ (364,446)
4700 - Food	\$ -	\$ 352	\$ 352	\$ 0
4000 - 4999 Books and Supplies	\$ 11,372,080	\$ 13,232,941	\$ 11,300,096	\$ (1,932,845)
5000 - 5999 Services & Operational				
5100 - Sub agreements for Services	\$ 8,753,058	\$ 8,562,509	\$ 8,690,685	\$ 128,176
5200 - Travel & Conference Expense	\$ 418,105	\$ 364,153	\$ 363,424	\$ (729)
5300 - Dues and Memberships	\$ 650,973	\$ 83,161	\$ 80,776	\$ (2,385)
5400 - Insurance	\$ 966,691	\$ -	\$ 977,306	\$ 977,306
5500 - Utilities	\$ 2,312,889	\$ 2,224,616	\$ 2,208,330	\$ (16,286)
5600 - Rentals, Lases, & Repairs	\$ 770,773	\$ 1,228,642	\$ 1,198,643	\$ (29,999)
5700 - Interprogram/Interfund Services	\$ 16,437	\$ 7,640	\$ 12,855	\$ 5,215
5800 - Other Services/Operating Expense/ERAF Fees	\$ 10,158,868	\$ 13,627,041	\$ 12,924,796	\$ (702,245)
5900 - Communications	\$ 496,202	\$ 347,473	\$ 327,239	\$ (20,234)
5000 - 5999 Services & Operational	\$ 24,543,996	\$ 26,445,235	\$ 26,784,054	\$ 338,819
6000 - 6999 Capital Outlay				
6200 - Buildings and Improvements	\$ -	\$ -	\$ -	\$ -
6400 - New Equipment	\$ 4,598,572	\$ 10,152,989	\$ 8,808,362	\$ (1,344,627)
6500 - Equipment Replacement	\$ 180,443	\$ 129,752	\$ 177,608	\$ 47,856
6000 - 6999 Capital Outlay	\$ 4,779,015	\$ 10,282,741	\$ 8,985,970	\$ (1,296,771)
7000 - 7499 Other Outgo				
7110 - Tuition - Interdistrict Attendance Agreement	\$ 902,180	\$ 798,958	\$ 798,958	\$ -
7130 - State Special Schools	\$ (90)	\$ -	\$ -	\$ -
7141 - Payments to Districts	\$ 172,268	\$ 85,000	\$ 48,681	\$ (36,319)
7142 - Other Tuition/Excess Costs	\$ 284,895	\$ 310,433	\$ 246,850	\$ (63,583)

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals (EA)	2023-2024 Unaudited Actuals (UA)	EA vs UA Increase/(Decrease)
7310 - Transfers of Indirect Cost	\$ -	\$ -	\$ -	\$ -
7350 - Transfer of Indirect Cost - Interfund	\$ (230,207)	\$ (305,921)	\$ (312,393)	\$ (6,472)
7000 - 7499 Other Outgo	\$ 1,129,046	\$ 888,470	\$ 782,096	\$ (106,374)
7600 - 7629 Interfund Transfers Out				
7619 Other Authorized Transfers	\$ -	\$ -		\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ 1,000,000	\$ 642,339	\$ (357,661)
Total Expenditures	\$ 139,402,801	\$ 153,040,659	\$ 148,265,890	\$ (4,774,769)
Net Increase (Decrease) In Fund Balance	\$ 38,747,632	\$ 7,241,520	\$ 10,555,902	\$ 3,314,381
Ending Fund Balance	\$ 67,623,724	\$ 74,704,891	\$ 78,019,272	\$ 3,314,381

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

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)	47.74%
	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.	\$9,547,795.10
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	\$63,445,494.13
	Appropriations Subject to Limit	\$63,445,494.13
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.66%
	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:

Andrew Surendranath
Name
Los Angeles County Office of Education Business Advisory Services
Title
562-922-6743
Telephone
Surendranath_Andrew@lacoed.edu
E-mail Address

For School District:

Latasha Jamal
Name
Assistant Superintendent Business
Title
626.858.6162
Telephone
ljamal@azusa.org
E-mail Address

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	105,540,922.96	0.00	105,540,922.96	100,364,053.00	0.00	100,364,053.00	-4.9%
2) Federal Revenue		8100-8299	0.00	23,127,238.94	23,127,238.94	0.00	13,537,809.00	13,537,809.00	-41.5%
3) Other State Revenue		8300-8599	1,637,497.68	17,773,868.25	19,411,365.93	1,757,198.00	20,568,532.00	22,325,730.00	15.0%
4) Other Local Revenue		8600-8799	2,147,460.81	8,594,803.33	10,742,264.14	1,000,000.00	5,639,084.00	6,639,084.00	-38.2%
5) TOTAL, REVENUES			109,325,881.45	49,495,910.52	158,821,791.97	103,121,251.00	39,745,425.00	142,866,676.00	-10.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,908,510.81	14,232,147.58	51,140,658.39	41,342,103.00	15,540,694.00	56,882,797.00	11.2%
2) Classified Salaries		2000-2999	11,979,003.02	6,366,178.55	18,345,181.57	12,728,531.00	6,899,333.00	19,627,864.00	7.0%
3) Employee Benefits		3000-3999	18,413,607.15	11,871,888.44	30,285,495.59	20,438,401.00	12,769,918.00	33,208,319.00	9.7%
4) Books and Supplies		4000-4999	3,536,379.49	7,763,716.96	11,300,096.45	4,984,761.00	2,789,135.00	7,773,896.00	-31.2%
5) Services and Other Operating Expenditures		5000-5999	12,422,747.66	14,361,306.09	26,784,053.75	11,895,856.00	18,656,249.00	30,552,105.00	14.1%
6) Capital Outlay		6000-6999	218,139.63	8,767,830.61	8,985,970.24	310,000.00	6,084,077.00	6,394,077.00	-28.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,045,807.96	48,680.66	1,094,488.62	1,110,433.00	85,000.00	1,195,433.00	9.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(901,235.21)	588,842.17	(312,393.04)	(398,569.00)	87,187.00	(311,382.00)	-0.3%
9) TOTAL, EXPENDITURES			83,622,960.51	64,000,591.06	147,623,551.57	92,411,516.00	62,911,593.00	155,323,109.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,702,920.94	(14,504,680.54)	11,198,240.40	10,709,735.00	(23,166,168.00)	(12,456,433.00)	-211.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	357,661.30	0.00	357,661.30	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,564,539.82)	17,564,539.82	0.00	(20,636,809.00)	20,636,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,206,878.52)	17,564,539.82	(642,338.70)	(21,636,809.00)	20,636,809.00	(1,000,000.00)	55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,496,042.42	3,059,859.28	10,555,901.70	(10,927,074.00)	(2,529,359.00)	(13,456,433.00)	-227.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,375,489.24	47,087,881.75	67,463,370.99	27,871,531.66	50,147,741.03	78,019,272.69	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			20,375,489.24	47,087,881.75	67,463,370.99	27,871,531.66	50,147,741.03	78,019,272.69	15.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,375,489.24	47,087,881.75	67,463,370.99	27,871,531.66	50,147,741.03	78,019,272.69	15.6%
2) Ending Balance, June 30 (E + F1e)			27,871,531.66	50,147,741.03	78,019,272.69	16,944,457.66	47,618,382.03	64,562,839.69	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,147,741.03	50,147,741.03	0.00	47,864,580.86	47,864,580.86	-4.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	23,387,824.66	0.00	23,387,824.66	12,328,237.66	0.00	12,328,237.66	-47.3%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,458,707.00	0.00	4,458,707.00	4,591,220.00	0.00	4,591,220.00	3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(246,198.83)	(246,198.83)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	40,600,441.93	44,824,995.83	85,425,437.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,473,149.00)	0.00	(3,473,149.00)				
b) in Banks		9120	1,750.00	0.00	1,750.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,259,452.88	90,781.14	1,350,234.02				
4) Due from Grantor Government		9290	157,575.05	23,879,832.55	24,037,407.60				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	321,444.00	0.00	321,444.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			38,892,514.86	68,795,609.52	107,688,124.38				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	9,778,693.20	3,900,632.74	13,679,325.94				
2) Due to Grantor Governments		9590	1,242,290.00	361,360.03	1,603,650.03				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	14,385,875.72	14,385,875.72				
6) TOTAL, LIABILITIES			11,020,983.20	18,647,868.49	29,668,851.69				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			27,871,531.66	50,147,741.03	78,019,272.69				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	71,586,092.00	0.00	71,586,092.00	58,837,203.00	0.00	58,837,203.00	-17.8%
Education Protection Account State Aid - Current Year		8012	10,489,730.00	0.00	10,489,730.00	21,839,464.00	0.00	21,839,464.00	108.2%
State Aid - Prior Years		8019	(303,179.00)	0.00	(303,179.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	47,842.28	0.00	47,842.28	47,853.00	0.00	47,853.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6.67	0.00	6.67	7.00	0.00	7.00	4.9%
County & District Taxes									
Secured Roll Taxes		8041	12,621,600.17	0.00	12,621,600.17	12,624,100.00	0.00	12,624,100.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	415,501.63	0.00	415,501.63	164,335.00	0.00	164,335.00	-60.4%
Supplemental Taxes		8044	365,393.23	0.00	365,393.23	54,300.00	0.00	54,300.00	-85.1%
Education Revenue Augmentation Fund (ERAF)		8045	6,122,997.47	0.00	6,122,997.47	5,750,610.00	0.00	5,750,610.00	-6.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	4,172,046.83	0.00	4,172,046.83	1,046,181.00	0.00	1,046,181.00	-74.9%
Penalties and Interest from Delinquent Taxes		8048	23,384.68	0.00	23,384.68	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			105,541,415.96	0.00	105,541,415.96	100,364,053.00	0.00	100,364,053.00	-4.9%
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	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(493.00)	0.00	(493.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			105,540,922.96	0.00	105,540,922.96	100,364,053.00	0.00	100,364,053.00	-4.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,672,104.33	1,672,104.33	0.00	1,699,598.00	1,699,598.00	1.6%
Special Education Discretionary Grants		8182	0.00	165,170.00	165,170.00	0.00	246,903.00	246,903.00	49.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,996,600.27	2,996,600.27		2,895,412.00	2,895,412.00	-3.4%
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		350,250.57	350,250.57		371,238.00	371,238.00	6.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		31,093.00	31,093.00	New
Title III, English Learner Program	4203	8290		371,006.26	371,006.26		216,490.00	216,490.00	-41.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		757,054.56	757,054.56		1,046,173.00	1,046,173.00	38.2%
Career and Technical Education	3500-3599	8290		114,168.00	114,168.00		114,168.00	114,168.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	16,700,884.95	16,700,884.95	0.00	6,916,734.00	6,916,734.00	-58.6%
TOTAL, FEDERAL REVENUE			0.00	23,127,238.94	23,127,238.94	0.00	13,537,809.00	13,537,809.00	-41.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	31,781.00	31,781.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	291,119.00	0.00	291,119.00	291,119.00	0.00	291,119.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,317,589.18	688,626.73	2,006,215.91	1,042,372.00	424,016.00	1,466,388.00	-26.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,305,675.90	1,305,675.90		1,311,267.00	1,311,267.00	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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		320,026.17	320,026.17		602,615.00	602,615.00	88.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		37,727.90	37,727.90		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	28,789.50	15,390,030.55	15,418,820.05	423,707.00	18,230,634.00	18,654,341.00	21.0%
TOTAL, OTHER STATE REVENUE			1,637,497.68	17,773,868.25	19,411,365.93	1,757,198.00	20,568,532.00	22,325,730.00	15.0%
OTHER LOCAL REVENUE									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,435,637.76	1,435,637.76	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,389,598.07	0.00	2,389,598.07	1,000,000.00	0.00	1,000,000.00	-58.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(136,871.06)	0.00	(136,871.06)	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	(643,342.00)	0.00	(643,342.00)	0.00	0.00	0.00	-100.0%
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%
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	538,075.80	1,067,433.50	1,605,509.30	0.00	467,644.00	467,644.00	-70.9%
Tuition		8710	0.00	1,212,737.80	1,212,737.80	0.00	602,568.00	602,568.00	-50.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		4,878,994.27	4,878,994.27		4,568,872.00	4,568,872.00	-6.4%
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			2,147,460.81	8,594,803.33	10,742,264.14	1,000,000.00	5,639,084.00	6,639,084.00	-38.2%
TOTAL, REVENUES			109,325,881.45	49,495,910.52	158,821,791.97	103,121,251.00	39,745,425.00	142,866,676.00	-10.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	31,034,486.07	8,773,852.92	39,808,338.99	33,341,577.00	9,542,430.00	42,884,007.00	7.7%
Certificated Pupil Support Salaries		1200	1,689,311.75	1,932,226.82	3,621,538.57	3,044,431.00	1,924,004.00	4,968,435.00	37.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,268,059.23	1,179,713.19	4,447,772.42	3,403,793.00	1,005,117.00	4,408,910.00	-0.9%
Other Certificated Salaries		1900	916,653.76	2,346,354.65	3,263,008.41	1,552,302.00	3,069,143.00	4,621,445.00	41.6%
TOTAL, CERTIFICATED SALARIES			36,908,510.81	14,232,147.58	51,140,658.39	41,342,103.00	15,540,694.00	56,882,797.00	11.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	531,243.34	3,041,814.10	3,573,057.44	454,839.00	3,196,178.00	3,651,017.00	2.2%
Classified Support Salaries		2200	5,062,805.70	2,573,504.71	7,636,310.41	5,036,572.00	2,834,419.00	7,870,991.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	956,645.04	191,518.20	1,148,163.24	1,118,255.00	173,794.00	1,292,049.00	12.5%
Clerical, Technical and Office Salaries		2400	4,800,000.40	436,075.52	5,236,075.92	5,342,435.00	487,360.00	5,829,795.00	11.3%
Other Classified Salaries		2900	628,308.54	123,266.02	751,574.56	776,430.00	207,582.00	984,012.00	30.9%
TOTAL, CLASSIFIED SALARIES			11,979,003.02	6,366,178.55	18,345,181.57	12,728,531.00	6,899,333.00	19,627,864.00	7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,911,382.31	7,509,507.02	14,420,889.33	7,815,091.00	7,936,835.00	15,751,926.00	9.2%
PERS		3201-3202	2,779,075.65	1,429,623.31	4,208,698.96	3,231,917.00	1,669,414.00	4,901,331.00	16.5%
OASDI/Medicare/Alternative		3301-3302	1,390,419.70	669,192.48	2,059,612.18	1,585,166.00	763,542.00	2,348,708.00	14.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	4,116,533.42	1,426,450.19	5,542,983.61	3,774,878.00	1,389,433.00	5,164,311.00	-6.8%
Unemployment Insurance		3501-3502	52,478.03	12,435.37	64,913.40	27,744.00	11,442.00	39,186.00	-39.6%
Workers' Compensation		3601-3602	1,956,824.94	824,680.07	2,781,505.01	2,167,970.00	913,285.00	3,081,255.00	10.8%
OPEB, Allocated		3701-3702	589,127.79	0.00	589,127.79	1,020,000.00	0.00	1,020,000.00	73.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	617,765.31	0.00	617,765.31	815,635.00	85,967.00	901,602.00	45.9%
TOTAL, EMPLOYEE BENEFITS			18,413,607.15	11,871,888.44	30,285,495.59	20,438,401.00	12,769,918.00	33,208,319.00	9.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	78.68	821,784.85	821,863.53	10,000.00	1,316,054.00	1,326,054.00	61.3%
Books and Other Reference Materials		4200	3,474.00	0.00	3,474.00	154,672.00	0.00	154,672.00	4,352.3%
Materials and Supplies		4300	1,736,058.76	4,043,762.10	5,779,820.86	2,689,941.00	1,247,319.00	3,937,260.00	-31.9%
Noncapitalized Equipment		4400	1,796,768.05	2,897,817.65	4,694,585.70	2,130,148.00	225,762.00	2,355,910.00	-49.8%
Food		4700	0.00	352.36	352.36	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,536,379.49	7,763,716.96	11,300,096.45	4,984,761.00	2,789,135.00	7,773,896.00	-31.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	973,675.40	7,717,009.33	8,690,684.73	0.00	9,203,557.00	9,203,557.00	5.9%
Travel and Conferences		5200	162,490.82	200,933.04	363,423.86	693,871.00	324,600.00	1,018,471.00	180.2%
Dues and Memberships		5300	54,561.00	26,215.00	80,776.00	67,245.00	7,900.00	75,145.00	-7.0%
Insurance		5400 - 5450	977,306.00	0.00	977,306.00	1,000,000.00	0.00	1,000,000.00	2.3%
Operations and Housekeeping Services		5500	1,959,862.14	248,468.12	2,208,330.26	2,379,165.00	56,840.00	2,436,005.00	10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	732,696.23	465,947.17	1,198,643.40	548,779.00	321,976.00	870,755.00	-27.4%
Transfers of Direct Costs		5710	(42,018.45)	42,018.45	0.00	(141,780.00)	141,780.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,835.21	20.00	12,855.21	23,146.00	20.00	23,166.00	80.2%
Professional/Consulting Services and Operating Expenditures		5800	7,268,283.47	5,656,512.09	12,924,795.56	6,538,184.00	8,592,576.00	15,130,760.00	17.1%
Communications		5900	323,055.84	4,182.89	327,238.73	787,246.00	7,000.00	794,246.00	142.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,422,747.66	14,361,306.09	26,784,053.75	11,895,856.00	18,656,249.00	30,552,105.00	14.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	218,139.63	8,590,222.39	8,808,362.02	310,000.00	6,029,444.00	6,339,444.00	-28.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	177,608.22	177,608.22	0.00	54,633.00	54,633.00	-69.2%
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			218,139.63	8,767,830.61	8,985,970.24	310,000.00	6,084,077.00	6,394,077.00	-28.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	798,957.96	0.00	798,957.96	800,000.00	0.00	800,000.00	0.1%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	48,680.66	48,680.66	0.00	85,000.00	85,000.00	74.6%
Payments to County Offices		7142	246,850.00	0.00	246,850.00	310,433.00	0.00	310,433.00	25.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,045,807.96	48,680.66	1,094,488.62	1,110,433.00	85,000.00	1,195,433.00	9.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(588,842.17)	588,842.17	0.00	(87,187.00)	87,187.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(312,393.04)	0.00	(312,393.04)	(311,382.00)	0.00	(311,382.00)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(901,235.21)	588,842.17	(312,393.04)	(398,569.00)	87,187.00	(311,382.00)	-0.3%
TOTAL, EXPENDITURES			83,622,960.51	64,000,591.06	147,623,551.57	92,411,516.00	62,911,593.00	155,323,109.00	5.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	357,661.30	0.00	357,661.30	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			357,661.30	0.00	357,661.30	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(17,564,539.82)	17,564,539.82	0.00	(20,636,809.00)	20,636,809.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,564,539.82)	17,564,539.82	0.00	(20,636,809.00)	20,636,809.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,206,878.52)	17,564,539.82	(642,338.70)	(21,636,809.00)	20,636,809.00	(1,000,000.00)	55.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	105,540,922.96	0.00	105,540,922.96	100,364,053.00	0.00	100,364,053.00	-4.9%
2) Federal Revenue		8100-8299	0.00	23,127,238.94	23,127,238.94	0.00	13,537,809.00	13,537,809.00	-41.5%
3) Other State Revenue		8300-8599	1,637,497.68	17,773,868.25	19,411,365.93	1,757,198.00	20,568,532.00	22,325,730.00	15.0%
4) Other Local Revenue		8600-8799	2,147,460.81	8,594,803.33	10,742,264.14	1,000,000.00	5,639,084.00	6,639,084.00	-38.2%
5) TOTAL, REVENUES			109,325,881.45	49,495,910.52	158,821,791.97	103,121,251.00	39,745,425.00	142,866,676.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		49,202,220.65	40,563,955.22	89,766,175.87	51,316,571.00	39,223,055.00	90,539,626.00	0.9%
2) Instruction - Related Services	2000-2999		9,550,969.90	5,876,587.63	15,427,557.53	11,481,627.00	6,661,631.00	18,143,258.00	17.6%
3) Pupil Services	3000-3999		4,816,411.15	4,264,266.73	9,080,677.88	6,546,949.00	4,039,453.00	10,586,402.00	16.6%
4) Ancillary Services	4000-4999		715,811.02	43,073.13	758,884.15	1,015,973.00	9,173.00	1,025,146.00	35.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,149,931.53	1,090,287.17	8,240,218.70	8,908,843.00	87,187.00	8,996,030.00	9.2%
8) Plant Services	8000-8999		11,141,808.30	12,113,740.52	23,255,548.82	12,031,120.00	12,806,094.00	24,837,214.00	6.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,045,807.96	48,680.66	1,094,488.62	1,110,433.00	85,000.00	1,195,433.00	9.2%
10) TOTAL, EXPENDITURES			83,622,960.51	64,000,591.06	147,623,551.57	92,411,516.00	62,911,593.00	155,323,109.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,702,920.94	(14,504,680.54)	11,198,240.40	10,709,735.00	(23,166,168.00)	(12,456,433.00)	-211.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	357,661.30	0.00	357,661.30	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,564,539.82)	17,564,539.82	0.00	(20,636,809.00)	20,636,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,206,878.52)	17,564,539.82	(642,338.70)	(21,636,809.00)	20,636,809.00	(1,000,000.00)	55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,496,042.42	3,059,859.28	10,555,901.70	(10,927,074.00)	(2,529,359.00)	(13,456,433.00)	-227.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,375,489.24	47,087,881.75	67,463,370.99	27,871,531.66	50,147,741.03	78,019,272.69	15.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,375,489.24	47,087,881.75	67,463,370.99	27,871,531.66	50,147,741.03	78,019,272.69	15.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,375,489.24	47,087,881.75	67,463,370.99	27,871,531.66	50,147,741.03	78,019,272.69	15.6%
2) Ending Balance, June 30 (E + F1e)			27,871,531.66	50,147,741.03	78,019,272.69	16,944,457.66	47,618,382.03	64,562,839.69	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,147,741.03	50,147,741.03	0.00	47,864,580.86	47,864,580.86	-4.6%
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	23,387,824.66	0.00	23,387,824.66	12,328,237.66	0.00	12,328,237.66	-47.3%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,458,707.00	0.00	4,458,707.00	4,591,220.00	0.00	4,591,220.00	3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(246,198.83)	(246,198.83)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	11,925,811.77	17,677,080.77
5810	Other Restricted Federal	8,334.00	8,334.00
6266	Educator Effectiveness, FY 2021-22	1,853,353.71	1,445,996.71
6300	Lottery: Instructional Materials	1,140,794.16	259,812.16
6332	CA Community Schools Partnership Act - Implementation Grant	12,351,392.16	9,889,292.16
6546	Mental Health-Related Services	37,804.84	37,804.84
6547	Special Education Early Intervention Preschool Grant	1,112,906.69	538,183.69
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,634,713.57	3,623,657.57
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	993,635.00	1,987,269.00
7029	Child Nutrition: Food Service Staff Training Funds	54,632.82	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	407,372.89	118,048.89
7339	Dual Enrollment Opportunities	22,893.52	0.00
7399	LCFF Equity Multiplier	225,259.00	450,518.00
7412	A-G Access/Success Grant	354,372.67	0.00
7413	A-G Learning Loss Mitigation Grant	124,162.73	4,545.73
7425	Expanded Learning Opportunities (ELO) Grant	1,302,369.50	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	365,977.68	8,813.68
7435	Learning Recovery Emergency Block Grant	10,147,148.28	7,658,458.28
7810	Other Restricted State	210,798.66	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	126,488.00
9010	Other Restricted Local	3,874,007.38	4,030,277.38
Total, Restricted Balance		50,147,741.03	47,864,580.86

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,518.26	281,518.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,518.26	281,518.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,518.26	281,518.26	0.0%
2) Ending Balance, June 30 (E + F1e)			281,518.26	281,518.26	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	281,518.26	281,518.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	281,518.26		
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		
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			281,518.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			281,518.26		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
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%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,518.26	281,518.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,518.26	281,518.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,518.26	281,518.26	0.0%
2) Ending Balance, June 30 (E + F1e)			281,518.26	281,518.26	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	281,518.26	281,518.26	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	281,518.26	281,518.26
Total, Restricted Balance		281,518.26	281,518.26

Summary of Revisions – 2023-2024 Adult Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the Adult Fund:

I. 2023-2024 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$283,505 at EA to \$185,471, a decrease of \$98,034. The decrease is due to a reduction in qualifying expenditures in federally funded grants.

B. State Revenues

State Revenues changed from \$1,622,686 at EA to \$1,678,748, an increase of \$56,062. This increase is due to the Governmental Accounting Standards Board (GASB) 85 required entry for STRS on Behalf, as well as end-of-the-year adjustments to the Adult Education and CalWORKs programs.

C. Local Revenues

Local Revenues changed from \$20,000 at EA to \$27,454, an increase of \$7,454. The increase is due to an increase in student fees collected.

D. Other Transfers In

Other Transfers In of \$0 at EA remain unchanged.

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$1,926,191 at EA to \$1,891,673, a decrease of \$34,518.

II. 2023-2024 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$764,705 at EA to \$769,447, an increase of \$4,742. The increase is due to extra hours.

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$295,804 at EA to \$274,558, a decrease of \$21,246. The decrease is due to a vacancies and budgeted extra hours that did not materialize.

C. Employee Benefits

Employee Benefits changed from \$445,722 at EA to \$321,054, a decrease of \$124,668. The decrease is primarily due to the certificated and classified vacancies outlined previously and medical benefit savings for the Principal.

D. Books, Supplies, and Other Materials

Books, Supplies, and Other Materials changed from \$109,646 at EA to \$58,929, a decrease of \$50,717. The decrease is due to reclassifying a current-year expense to a prepaid expense.

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$ 254,372 at EA to \$194,951, a decrease of \$59,421. The decrease is due to a reduction in contracted services.

F. Capital Outlay

Capital Outlay of \$43,415 at EA remains unchanged.

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$72,639 at EA to \$70,001, a decrease of \$2,638. The change is due to a reduction in total expenditures, resulting in a lower Indirect Cost charge.

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$1,986,303 at EA to \$1,732,355, a decrease of \$253,948.

III. Fund Balance

Total revenues are \$1,891,673 and total expenditures are \$1,732,355. This results in a surplus of \$159,318.

Azusa Unified School District
Combined Adult Education Fund Trend Analysis
Fiscal Years 2020-2021 through 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actuals	Actuals	Actuals	Estimated	Unaudited
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 157,225	\$ 196,551	\$ 223,320	\$ 283,505	\$ 185,471
State Revenues	\$ 1,503,278	\$ 1,395,292	\$ 1,648,562	\$ 1,622,686	\$ 1,678,748
Other Local Revenues	\$ 65,242	\$ (6,179)	\$ 148,272	\$ 20,000	\$ 27,454
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,725,745	\$ 1,585,664	\$ 2,020,155	\$ 1,926,191	\$ 1,891,673
\$ Increase/(Decrease)		\$ (140,081)	\$ 434,491	\$ (93,964)	\$ (34,518)
% Increase/(Decrease)		-8.12%	27.40%	-4.65%	-1.79%
Expenditures					
Certificated Salaries	\$ 865,087	\$ 748,453	\$ 661,349	\$ 764,705	\$ 769,447
Classified Salaries	\$ 232,760	\$ 197,427	\$ 250,174	\$ 295,804	\$ 274,558
Employee Benefits	\$ 415,083	\$ 346,726	\$ 332,956	\$ 445,722	\$ 321,054
Books and Supplies	\$ 171,635	\$ 187,749	\$ 388,481	\$ 109,646	\$ 58,929
Services & Other Operating	\$ 37,928	\$ 89,409	\$ 295,183	\$ 254,372	\$ 194,951
Capital Outlay	\$ 13,350	\$ 88,455	\$ 35,474	\$ 43,415	\$ 43,415
Other Outgo/Debt Service	\$ 72,380	\$ 62,938	\$ 51,329	\$ 72,639	\$ 70,001
Total Expenditures	\$ 1,808,223	\$ 1,721,157	\$ 2,014,947	\$ 1,986,303	\$ 1,732,355
\$ Increase/(Decrease)		\$ (87,066)	\$ 293,790	\$ (28,643)	\$ (253,948)
% Increase/(Decrease)		1.00%	17.07%	-1.42%	-12.78%
Beginning Fund Balance	\$ 1,012,946	\$ 930,468	\$ 794,975	\$ 800,183	\$ 800,183
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 930,468	\$ 794,975	\$ 800,183	\$ 740,071	\$ 959,501

11 - Adult Education Fund

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals (EA)	2023-2024 Unaudited Actuals (UA)	EA vs UA Increase/(Decrease)
Beginning Balance	\$ 794,975	\$ 800,183	\$ 800,183	\$ -
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ 223,320	\$ 283,505	\$ 185,471	\$ (98,034)
8300 - 8599 Other State Revenue	\$ 1,648,562	\$ 1,622,686	\$ 1,678,748	\$ 56,062
8600 - 8799 Other Local Revenue	\$ 148,272	\$ 20,000	\$ 27,454	\$ 7,454
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,020,155	\$ 1,926,191	\$ 1,891,673	\$ (34,518)
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ 661,349	\$ 764,705	\$ 769,447	\$ 4,742
2000 - 2999 Classified Personnel Salaries	\$ 250,174	\$ 295,804	\$ 274,558	\$ (21,246)
3000 - 3999 Employee Benefits	\$ 332,956	\$ 445,722	\$ 321,054	\$ (124,668)
4000 - 4999 Books and Supplies	\$ 388,481	\$ 109,646	\$ 58,929	\$ (50,717)
5000 - 5999 Services and Other Operating Expenditures	\$ 295,183	\$ 254,372	\$ 194,951	\$ (59,421)
6000 - 6999 Capital Outlay	\$ 35,474	\$ 43,415	\$ 43,415	\$ (0)
7000 - 7499 Other Outgo	\$ 51,329	\$ 72,639	\$ 70,001	\$ (2,638)
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,014,947	\$ 1,986,303	\$ 1,732,355	\$ (253,948)
Net Surplus/(Deficit)	\$ 5,208	\$ (60,112)	\$ 159,318	\$ 219,430
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 11	\$ 800,183	\$ 740,071	\$ 959,501	\$ 219,430

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	185,470.93	230,373.00	24.2%
3) Other State Revenue		8300-8599	1,678,748.00	1,629,076.00	-3.0%
4) Other Local Revenue		8600-8799	27,454.10	15,000.00	-45.4%
5) TOTAL, REVENUES			1,891,673.03	1,874,449.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	769,447.27	782,857.00	1.7%
2) Classified Salaries		2000-2999	274,558.22	294,509.00	7.3%
3) Employee Benefits		3000-3999	321,053.74	455,593.00	41.9%
4) Books and Supplies		4000-4999	58,929.26	101,250.00	71.8%
5) Services and Other Operating Expenditures		5000-5999	194,950.59	232,500.00	19.3%
6) Capital Outlay		6000-6999	43,414.81	25,000.00	-42.4%
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	70,000.67	77,100.00	10.1%
9) TOTAL, EXPENDITURES			1,732,354.56	1,968,809.00	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			159,318.47	(94,360.00)	-159.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			159,318.47	(94,360.00)	-159.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	800,182.69	959,501.16	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			800,182.69	959,501.16	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			800,182.69	959,501.16	19.9%
2) Ending Balance, June 30 (E + F1e)			959,501.16	865,141.16	-9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	518,538.00	461,178.00	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	440,963.16	403,963.16	-8.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	665,905.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,080.00)		
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	8,077.11		
4) Due from Grantor Government		9290	581,440.00		
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			1,229,342.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	171,807.26		
2) Due to Grantor Governments		9590	98,034.07		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			269,841.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			959,501.16		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
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	185,470.93	230,373.00	24.2%
TOTAL, FEDERAL REVENUE			185,470.93	230,373.00	24.2%
OTHER STATE REVENUE					
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	1,566,509.00	1,472,009.00	-6.0%
All Other State Revenue	All Other	8590	112,239.00	157,067.00	39.9%
TOTAL, OTHER STATE REVENUE			1,678,748.00	1,629,076.00	-3.0%
OTHER LOCAL REVENUE					
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	25,243.11	15,000.00	-40.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,210.99	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,454.10	15,000.00	-45.4%
TOTAL, REVENUES			1,891,673.03	1,874,449.00	-0.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	449,517.02	459,153.00	2.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	120,338.46	122,237.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	199,591.79	201,467.00	0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			769,447.27	782,857.00	1.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	22,004.52	22,194.00	0.9%
Classified Support Salaries		2200	21,531.28	28,062.00	30.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	231,022.42	244,253.00	5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			274,558.22	294,509.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	139,379.35	257,237.00	84.6%
PERS		3201-3202	64,477.73	72,445.00	12.4%
OASDI/Medicare/Alternative		3301-3302	31,215.84	32,960.00	5.6%
Health and Welfare Benefits		3401-3402	43,651.75	49,486.00	13.4%
Unemployment Insurance		3501-3502	515.34	546.00	5.9%
Workers' Compensation		3601-3602	41,813.73	42,919.00	2.6%
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			321,053.74	455,593.00	41.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,086.22	5,000.00	360.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,292.88	79,250.00	71.2%
Noncapitalized Equipment		4400	11,550.16	17,000.00	47.2%
TOTAL, BOOKS AND SUPPLIES			58,929.26	101,250.00	71.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,763.60	9,500.00	40.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,840.82	50,000.00	22.4%
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	500.50	3,000.00	499.4%
Professional/Consulting Services and Operating Expenditures		5800	138,825.98	160,000.00	15.3%
Communications		5900	8,019.69	10,000.00	24.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			194,950.59	232,500.00	19.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,414.81	25,000.00	-42.4%
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			43,414.81	25,000.00	-42.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	70,000.67	77,100.00	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,000.67	77,100.00	10.1%
TOTAL, EXPENDITURES			1,732,354.56	1,968,809.00	13.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	185,470.93	230,373.00	24.2%
3) Other State Revenue		8300-8599	1,678,748.00	1,629,076.00	-3.0%
4) Other Local Revenue		8600-8799	27,454.10	15,000.00	-45.4%
5) TOTAL, REVENUES			1,891,673.03	1,874,449.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		855,902.87	1,025,490.00	19.8%
2) Instruction - Related Services	2000-2999		585,637.23	619,409.00	5.8%
3) Pupil Services	3000-3999		149,992.14	152,372.00	1.6%
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		70,000.67	77,100.00	10.1%
8) Plant Services	8000-8999		70,821.65	94,438.00	33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,732,354.56	1,968,809.00	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			159,318.47	(94,360.00)	-159.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			159,318.47	(94,360.00)	-159.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	800,182.69	959,501.16	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			800,182.69	959,501.16	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			800,182.69	959,501.16	19.9%
2) Ending Balance, June 30 (E + F1e)			959,501.16	865,141.16	-9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	518,538.00	461,178.00	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	440,963.16	403,963.16	-8.4%
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
6371	CalWORKs for ROCP or Adult Education	236,333.62	236,333.62
6391	Adult Education Program	282,204.38	224,844.38
Total, Restricted Balance		518,538.00	461,178.00

Summary of Revisions – 2023-2024 Child Development Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the Child Development Fund:

I. 2023-2024 Child Development Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$2,007,976 at EA to \$2,343,280, an increase of \$335,304. The increase is due to an increase in qualifying federal expenditures.

B. State Revenues

State Revenues changed from \$125,440 at EA to \$88,944, a decrease of \$36,496. The decrease is due to California State Preschool Program's lower than projected expenditures. This decrease is approximately 5% and within normal operating fluctuations.

C. Local Revenues

Local Revenues of \$0 at EA remain unchanged.

D. Other Transfers In

All Other Financing Sources of \$0 at EA remain unchanged.

E. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$2,133,416 at EA to \$2,432,224, an increase of \$298,808.

II. 2023-2024 Child Development Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$529,257 at EA to \$529,554, an increase of \$297. The increase is less than 1% and can be attributed to fluctuations in everyday operations.

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$387,718 at EA to \$384,498, a decrease of \$3,220. The decrease is due to Preschool Aide vacancies.

C. Employee Benefits

Employee Benefits changed from \$296,487 at EA to \$257,158, a decrease of \$39,329. The decrease is due to the above vacancies and over-stated benefit expenses.

D. Books, Supplies, and Other Materials

Books, Supplies, and Other Materials changed from \$200,823 at EA to \$192,020, a decrease of \$8,803. The decrease is due to budgeting projections to actuals.

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$33,170 at EA to \$36,113, an increase of \$2,943. The increase is due additional contracted services.

F. Capital Outlay

Capital Outlay of \$0 at EA remains unchanged.

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$58,282 at EA to \$80,646, an increase of \$22,364. The increase is due to an increase in overall expenditures, resulting in increased Indirect Cost expense.

H. Interfund Transfers Out

Interfund Transfers Out of \$0 at EA are unchanged.

I. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$1,505,737 at EA to \$1,479,989, a decrease of \$25,748.

III. Fund Balance

Total revenues are \$2,432,224, and total expenditures are \$1,479,989. This results in a surplus of \$952,234.

Azusa Unified School District
Combined Child Development Fund Trend Analysis
Fiscal Years 2020-2021 through 2023-2024

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Unaudited
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 88,751	\$ 85,800	\$ 85,800	\$ -	\$ -
State Revenues	\$ 1,172,760	\$ 1,153,636	\$ 1,153,636	\$ 2,007,976	\$ 2,343,280
Other Local Revenues	\$ 67,636	\$ 34,050	\$ 34,050	\$ 125,440	\$ 88,944
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,329,147	\$ 1,273,486	\$ 1,273,486	\$ 2,133,416	\$ 2,432,224
\$ Increase/(Decrease)		\$ (55,661)	\$ -	\$ 859,930	\$ 298,808
% Increase/(Decrease)		-4.19%	0.00%	67.53%	14.01%
Expenditures					
Certificated Salaries	\$ 402,302	\$ 439,963	\$ 439,963	\$ 529,257	\$ 529,554
Classified Salaries	\$ 271,794	\$ 260,938	\$ 260,938	\$ 387,718	\$ 384,498
Employee Benefits	\$ 217,556	\$ 244,297	\$ 244,297	\$ 296,487	\$ 257,158
Books and Supplies	\$ 223,023	\$ 212,768	\$ 212,768	\$ 200,823	\$ 192,020
Services & Other Operating	\$ 15,059	\$ 12,279	\$ 12,279	\$ 33,170	\$ 36,113
Capital Outlay	\$ 8,684	\$ 86,910	\$ 86,910	\$ -	\$ -
Other Outgo/Debt Service	\$ 56,235	\$ 71,666	\$ 71,666	\$ 58,282	\$ 80,646
Total Expenditures	\$ 1,194,654	\$ 1,328,821	\$ 1,328,821	\$ 1,505,737	\$ 1,479,989
\$ Increase/(Decrease)		\$ 134,167	\$ -	\$ 176,916	\$ (25,748)
% Increase/(Decrease)		11.23%	0.00%	13.31%	-1.71%
Beginning Fund Balance	\$ 16,434	\$ 150,926	\$ 95,591	\$ 40,256	\$ 63,743
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 150,926	\$ 95,591	\$ 40,256	\$ 667,935	\$ 1,015,978

12 - Child Development Fund

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals (EA)	2023-2024 Unaudited Actuals (UA)	EA vs UA Increase/(Decrease)
Beginning Balance	\$ 150,926	\$ 95,592	\$ 63,743	\$ (31,849)
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ 85,800	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ 1,153,636	\$ 2,007,976	\$ 2,343,280	\$ 335,304
8600 - 8799 Other Local Revenue	\$ 34,050	\$ 125,440	\$ 88,944	\$ (36,496)
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,273,486	\$ 2,133,416	\$ 2,432,224	\$ 298,808
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ 439,963	\$ 529,257	\$ 529,554	\$ 297
2000 - 2999 Classified Personnel Salaries	\$ 260,938	\$ 387,718	\$ 384,498	\$ (3,220)
3000 - 3999 Employee Benefits	\$ 244,297	\$ 296,487	\$ 257,158	\$ (39,329)
4000 - 4999 Books and Supplies	\$ 212,768	\$ 200,823	\$ 192,020	\$ (8,803)
5000 - 5999 Services and Other Operating Expenditures	\$ 12,279	\$ 33,170	\$ 36,113	\$ 2,943
6000 - 6999 Capital Outlay	\$ 86,910	\$ -	\$ -	\$ -
7000 - 7499 Other Outgo	\$ 71,666	\$ 58,282	\$ 80,646	\$ 22,364
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,328,821	\$ 1,505,737	\$ 1,479,989	\$ (25,748)
Net Surplus/(Deficit)	\$ (55,335)	\$ 627,679	\$ 952,234	\$ 324,555
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 12	\$ 95,592	\$ 723,271	\$ 1,015,978	\$ 292,707

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,343,279.89	2,462,466.00	5.1%
4) Other Local Revenue		8600-8799	88,943.73	120,440.00	35.4%
5) TOTAL, REVENUES			2,432,223.62	2,582,906.00	6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	529,553.84	557,417.00	5.3%
2) Classified Salaries		2000-2999	384,498.09	440,294.00	14.5%
3) Employee Benefits		3000-3999	257,157.69	318,914.00	24.0%
4) Books and Supplies		4000-4999	192,020.44	165,204.00	-14.0%
5) Services and Other Operating Expenditures		5000-5999	36,113.33	361,003.00	899.6%
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	80,645.95	58,282.00	-27.7%
9) TOTAL, EXPENDITURES			1,479,989.34	1,901,114.00	28.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			952,234.28	681,792.00	-28.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			952,234.28	681,792.00	-28.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,743.35	1,015,977.63	1,493.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,743.35	1,015,977.63	1,493.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,743.35	1,015,977.63	1,493.9%
2) Ending Balance, June 30 (E + F1e)			1,015,977.63	1,697,769.63	67.1%
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	942,483.39	1,601,456.39	69.9%
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	73,494.24	98,494.24	34.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,181.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,888,820.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(112,260.00)		
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	34,126.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,810,686.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	160,897.78		
2) Due to Grantor Governments		9590	1,633,811.28		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,794,709.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,015,977.63		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,459,497.89	1,417,337.00	-2.9%
All Other State Revenue	All Other	8590	883,782.00	1,045,129.00	18.3%
TOTAL, OTHER STATE REVENUE			2,343,279.89	2,462,466.00	5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	73,494.24	25,000.00	-66.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(79,990.51)	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	95,440.00	95,440.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			88,943.73	120,440.00	35.4%
TOTAL, REVENUES			2,432,223.62	2,582,906.00	6.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	359,957.98	387,131.00	7.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	169,595.86	170,286.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			529,553.84	557,417.00	5.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	256,256.43	297,509.00	16.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	22,649.98	22,316.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	105,591.68	120,469.00	14.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			384,498.09	440,294.00	14.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	101,062.29	144,292.00	42.8%
PERS		3201-3202	42,204.30	56,769.00	34.5%
OASDI/Medicare/Alternative		3301-3302	31,327.81	36,121.00	15.3%
Health and Welfare Benefits		3401-3402	45,498.50	41,324.00	-9.2%
Unemployment Insurance		3501-3502	448.56	499.00	11.2%
Workers' Compensation		3601-3602	36,616.23	39,909.00	9.0%
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			257,157.69	318,914.00	24.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	162,076.49	135,348.00	-16.5%
Noncapitalized Equipment		4400	4,743.95	13,616.00	187.0%
Food		4700	25,200.00	16,240.00	-35.6%
TOTAL, BOOKS AND SUPPLIES			192,020.44	165,204.00	-14.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,379.68	1,116.00	-79.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	104.00	104.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,629.65	359,783.00	1,074.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,113.33	361,003.00	899.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	80,645.95	58,282.00	-27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,645.95	58,282.00	-27.7%
TOTAL, EXPENDITURES			1,479,989.34	1,901,114.00	28.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,343,279.89	2,462,466.00	5.1%
4) Other Local Revenue		8600-8799	88,943.73	120,440.00	35.4%
5) TOTAL, REVENUES			2,432,223.62	2,582,906.00	6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		966,906.26	1,394,411.00	44.2%
2) Instruction - Related Services	2000-2999		376,054.66	401,206.00	6.7%
3) Pupil Services	3000-3999		25,200.00	16,240.00	-35.6%
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		80,645.95	58,282.00	-27.7%
8) Plant Services	8000-8999		31,182.47	30,975.00	-0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,479,989.34	1,901,114.00	28.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			952,234.28	681,792.00	-28.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			952,234.28	681,792.00	-28.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,743.35	1,015,977.63	1,493.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,743.35	1,015,977.63	1,493.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,743.35	1,015,977.63	1,493.9%
2) Ending Balance, June 30 (E + F1e)			1,015,977.63	1,697,769.63	67.1%
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	942,483.39	1,601,456.39	69.9%
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	73,494.24	98,494.24	34.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,181.00)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7810	Other Restricted State	883,782.00	1,497,324.00
9010	Other Restricted Local	58,701.39	104,132.39
Total, Restricted Balance		942,483.39	1,601,456.39

Summary of Revisions – 2023-2024 Cafeteria Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the Cafeteria Fund:

I. 2023-2024 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$5,148,135 at EA to \$5,229,747, an increase of \$81,612. The increase is due to higher student participation.

B. State Revenues

State Revenues changed from \$2,141,358 at EA to \$2,189,246, an increase of \$44,888. The increase is due to higher student participation.

C. Local Revenues

Local Revenues changed from \$160,667 at EA to \$197,889 an increase of \$37,232. The increase is due to an increase in catering services.

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$7,450,160 at EA to \$7,613,892, an increase of \$163,732.

II. 2023-2024 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$2,356,137 at EA to \$2,117,277, a decrease of \$238,806. The decrease is due to vacancy savings.

B. Employee Benefits

Employee Benefits changed from \$890,225 at EA to \$783,035 a decrease of \$107,190. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.

C. Books, Supplies, and Other Materials

Books, Supplies, and Other Materials changed from \$2,695,576 at EA to \$3,008,593, an increase of \$313,017. The increase is due to the increase in food costs.

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$271,965 at EA to \$249,912, a decrease of \$22,053. The decrease is primarily due to encumbrances for emergency repairs and services that were not needed before the end of the year.

E. Capital Outlay

Capital Outlay Expenditures changed from \$10,170 at EA to \$9,168, a decrease of \$1,002. The change results from adjustments to the quoted price for food warmers.

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$175,000 at EA to \$161,746, a decrease of \$1,002. The decrease results from decreased expenditures in programs that allow for Indirect Costs.

G. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$6,399,073 at EA to \$6,329,732, a decrease of \$69,341.

III. Fund Balance

Total revenues are \$7,613,892 and total expenditures are \$6,329,7932. This results in a surplus of \$1,284,161.

Azusa Unified School District
Combined Cafateria Fund Trend Analysis
Fiscal Years 2020-2021 through 2023-2024

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Unaudited
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 7,355,763	\$ 6,087,146	\$ 6,087,146	\$ 5,148,135	\$ 5,229,747
State Revenues	\$ 4,039	\$ 250,802	\$ 250,802	\$ 2,141,358	\$ 2,186,246
Other Local Revenues	\$ 4,835	\$ (74,020)	\$ (74,020)	\$ 160,667	\$ 197,899
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,364,638	\$ 6,263,928	\$ 6,263,928	\$ 7,450,160	\$ 7,613,892
\$ Increase/(Decrease)		\$ (1,100,710)	\$ -	\$ 1,186,232	\$ 163,732
% Increase/(Decrease)		-14.95%	0.00%	18.94%	2.20%
Expenditures					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 2,031,527	\$ 1,685,969	\$ 1,685,969	\$ 2,356,137	\$ 2,117,277
Employee Benefits	\$ 644,283	\$ 582,537	\$ 582,537	\$ 890,225	\$ 783,035
Books and Supplies	\$ 1,648,847	\$ 2,687,273	\$ 2,687,273	\$ 2,695,576	\$ 3,008,593
Services & Other Operating	\$ 120,449	\$ 281,985	\$ 281,985	\$ 271,965	\$ 249,912
Capital Outlay	\$ -	\$ 24,956	\$ 24,956	\$ 10,170	\$ 9,168
Other Outgo/Debt Service	\$ 129,275	\$ 144,135	\$ 144,135	\$ 175,000	\$ 161,746
Total Expenditures	\$ 4,574,381	\$ 5,406,855	\$ 5,406,855	\$ 6,399,073	\$ 6,329,732
\$ Increase/(Decrease)		\$ 832,474	\$ -	\$ 992,218	\$ (69,341)
% Increase/(Decrease)		18.20%	0.00%	18.35%	-1.08%
Beginning Fund Balance	\$ 66,552	\$ 2,742,500	\$ 3,599,574	\$ 4,456,647	\$ 4,663,706
Audit Adjustments	\$ (114,309)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,742,500	\$ 3,599,574	\$ 4,456,647	\$ 5,507,735	\$ 5,947,866

13 - Cafeteria Fund

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals (EA)	2023-2024 Unaudited Actuals (UA)	EA vs UA Increase/(Decrease)
Beginning Balance	\$ 2,742,501	\$ 3,599,574	\$ 4,663,706	\$ 1,064,132
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ 6,087,146	\$ 5,148,135	\$ 5,229,747	\$ 81,612
8300 - 8599 Other State Revenue	\$ 250,802	\$ 2,141,358	\$ 2,186,246	\$ 44,888
8600 - 8799 Other Local Revenue	\$ (74,020)	\$ 160,667	\$ 197,899	\$ 37,232
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 6,263,928	\$ 7,450,160	\$ 7,613,892	\$ 163,732
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ 1,685,969	\$ 2,356,137	\$ 2,117,277	\$ (238,860)
3000 - 3999 Employee Benefits	\$ 582,537	\$ 890,225	\$ 783,035	\$ (107,190)
4000 - 4999 Books and Supplies	\$ 2,687,273	\$ 2,695,576	\$ 3,008,593	\$ 313,017
5000 - 5999 Services and Other Operating Expenditures	\$ 281,985	\$ 271,965	\$ 249,912	\$ (22,053)
6000 - 6999 Capital Outlay	\$ 24,956	\$ 10,170	\$ 9,168	\$ (1,002)
7000 - 7499 Other Outgo	\$ 144,135	\$ 175,000	\$ 161,746	\$ (13,254)
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,406,855	\$ 6,399,073	\$ 6,329,732	\$ (69,341)
Net Surplus/(Deficit)	\$ 857,073	\$ 1,051,087	\$ 1,284,161	\$ 233,073
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 13	\$ 3,599,574	\$ 4,650,661	\$ 5,947,866	\$ 1,297,205

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,229,746.84	4,682,323.00	-10.5%
3) Other State Revenue		8300-8599	2,186,246.45	1,920,000.00	-12.2%
4) Other Local Revenue		8600-8799	197,898.86	127,000.00	-35.8%
5) TOTAL, REVENUES			7,613,892.15	6,729,323.00	-11.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,117,276.52	2,378,195.00	12.3%
3) Employee Benefits		3000-3999	783,035.49	910,557.00	16.3%
4) Books and Supplies		4000-4999	3,008,593.12	3,033,374.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	249,912.31	233,922.00	-6.4%
6) Capital Outlay		6000-6999	9,167.64	156,039.00	1,602.1%
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	161,746.42	176,000.00	8.8%
9) TOTAL, EXPENDITURES			6,329,731.50	6,888,087.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,284,160.65	(158,764.00)	-112.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,284,160.65	(158,764.00)	-112.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,663,705.62	5,947,866.27	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,663,705.62	5,947,866.27	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,663,705.62	5,947,866.27	27.5%
2) Ending Balance, June 30 (E + F1e)			5,947,866.27	5,789,102.27	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	66,699.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,946,843.11	5,865,836.20	-1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(65,676.63)	(76,733.93)	16.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,259,591.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(202,558.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	50,350.15		
4) Due from Grantor Government		9290	1,003,150.60		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	66,699.79		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,177,233.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	221,502.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,864.90		
6) TOTAL, LIABILITIES			229,367.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,947,866.27		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,995,196.47	4,317,323.00	-13.6%
Donated Food Commodities		8221	234,550.37	365,000.00	55.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,229,746.84	4,682,323.00	-10.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,186,246.45	1,920,000.00	-12.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,186,246.45	1,920,000.00	-12.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	169,213.53	120,000.00	-29.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,134.66	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,550.67	7,000.00	-55.0%
TOTAL, OTHER LOCAL REVENUE			197,898.86	127,000.00	-35.8%
TOTAL, REVENUES			7,613,892.15	6,729,323.00	-11.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,565,194.01	1,771,229.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	408,445.05	463,349.00	13.4%
Clerical, Technical and Office Salaries		2400	143,637.46	143,617.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,117,276.52	2,378,195.00	12.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	411,306.17	507,436.00	23.4%
OASDI/Medicare/Alternative		3301-3302	146,500.71	169,626.00	15.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	141,968.89	100,038.00	-29.5%
Unemployment Insurance		3501-3502	(1,505.08)	1,189.00	-179.0%
Workers' Compensation		3601-3602	84,764.80	95,127.00	12.2%
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	37,141.00	New
TOTAL, EMPLOYEE BENEFITS			783,035.49	910,557.00	16.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,555.28	44,107.00	-1.0%
Noncapitalized Equipment		4400	1,789.99	1,790.00	0.0%
Food		4700	2,962,247.85	2,987,477.00	0.9%
TOTAL, BOOKS AND SUPPLIES			3,008,593.12	3,033,374.00	0.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,220.19	2,119.00	-49.8%
Dues and Memberships		5300	5,120.76	6,495.00	26.8%
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	117,287.69	137,040.00	16.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,459.71)	(26,270.00)	95.2%
Professional/Consulting Services and Operating Expenditures		5800	136,743.38	114,538.00	-16.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			249,912.31	233,922.00	-6.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	9,167.64	156,039.00	1,602.1%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,167.64	156,039.00	1,602.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	161,746.42	176,000.00	8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			161,746.42	176,000.00	8.8%
TOTAL, EXPENDITURES			6,329,731.50	6,888,087.00	8.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,229,746.84	4,682,323.00	-10.5%
3) Other State Revenue		8300-8599	2,186,246.45	1,920,000.00	-12.2%
4) Other Local Revenue		8600-8799	197,898.86	127,000.00	-35.8%
5) TOTAL, REVENUES			7,613,892.15	6,729,323.00	-11.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,167,985.08	6,712,087.00	8.8%
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		161,746.42	176,000.00	8.8%
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			6,329,731.50	6,888,087.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,284,160.65	(158,764.00)	-112.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,284,160.65	(158,764.00)	-112.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,663,705.62	5,947,866.27	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,663,705.62	5,947,866.27	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,663,705.62	5,947,866.27	27.5%
2) Ending Balance, June 30 (E + F1e)			5,947,866.27	5,789,102.27	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	66,699.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,946,843.11	5,865,836.20	-1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(65,676.63)	(76,733.93)	16.8%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,850,776.59	4,585,114.38
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	608,974.70	0.00
5330	Child Nutrition: Summer Food Service Program Operations	1,027,782.83	1,027,782.83
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	237,951.02	31,581.02
7033	Child Nutrition: School Food Best Practices Apportionment	221,357.97	221,357.97
Total, Restricted Balance		5,946,843.11	5,865,836.20

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,665.76	700.00	-98.0%
5) TOTAL, REVENUES			34,665.76	700.00	-98.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,172.61	15,000.00	23.2%
5) Services and Other Operating Expenditures		5000-5999	128,475.40	150,000.00	16.8%
6) Capital Outlay		6000-6999	352,000.00	352,000.00	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			492,648.01	517,000.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(457,982.25)	(516,300.00)	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	357,661.30	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			642,338.70	1,000,000.00	55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			184,356.45	483,700.00	162.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,988.63	336,345.08	121.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,988.63	336,345.08	121.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,988.63	336,345.08	121.3%
2) Ending Balance, June 30 (E + F1e)			336,345.08	820,045.08	143.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,977.28	32,977.28	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	303,367.80	787,067.80	159.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	318,700.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	26,095.00		
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			344,795.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,450.00		
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			8,450.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			336,345.08		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	475.50	700.00	47.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	34,190.26	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			34,665.76	700.00	-98.0%
TOTAL, REVENUES			34,665.76	700.00	-98.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	12,172.61	15,000.00	23.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,172.61	15,000.00	23.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	121,475.40	150,000.00	23.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,475.40	150,000.00	16.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	352,000.00	352,000.00	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			352,000.00	352,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			492,648.01	517,000.00	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	357,661.30	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			357,661.30	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			642,338.70	1,000,000.00	55.7%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,665.76	700.00	-98.0%
5) TOTAL, REVENUES			34,665.76	700.00	-98.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		492,648.01	517,000.00	4.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			492,648.01	517,000.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(457,982.25)	(516,300.00)	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	357,661.30	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			642,338.70	1,000,000.00	55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			184,356.45	483,700.00	162.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,988.63	336,345.08	121.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,988.63	336,345.08	121.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,988.63	336,345.08	121.3%
2) Ending Balance, June 30 (E + F1e)			336,345.08	820,045.08	143.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,977.28	32,977.28	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	303,367.80	787,067.80	159.4%
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	32,977.28	32,977.28
Total, Restricted Balance		32,977.28	32,977.28

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	188,853.54	90,000.00	-52.3%
5) TOTAL, REVENUES			188,853.54	90,000.00	-52.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			188,853.54	90,000.00	-52.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			188,853.54	90,000.00	-52.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,629,825.97	3,818,679.51	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,629,825.97	3,818,679.51	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,629,825.97	3,818,679.51	5.2%
2) Ending Balance, June 30 (E + F1e)			3,818,679.51	3,908,679.51	2.4%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,818,679.57	3,908,679.51	2.4%
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	(.06)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,926,155.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(150,381.00)		
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	42,904.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,818,679.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,818,679.51		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	156,813.63	90,000.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	32,039.91	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			188,853.54	90,000.00	-52.3%
TOTAL, REVENUES			188,853.54	90,000.00	-52.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	188,853.54	90,000.00	-52.3%
5) TOTAL, REVENUES			188,853.54	90,000.00	-52.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			188,853.54	90,000.00	-52.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			188,853.54	90,000.00	-52.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,629,825.97	3,818,679.51	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,629,825.97	3,818,679.51	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,629,825.97	3,818,679.51	5.2%
2) Ending Balance, June 30 (E + F1e)			3,818,679.51	3,908,679.51	2.4%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,818,679.57	3,908,679.51	2.4%
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	(.06)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,780,993.28	450,000.00	-74.7%
5) TOTAL, REVENUES			1,780,993.28	450,000.00	-74.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,497.56	166,800.00	136.6%
6) Capital Outlay		6000-6999	2,793,710.00	4,728,000.00	69.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,864,207.56	4,894,800.00	70.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,083,214.28)	(4,444,800.00)	310.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,083,214.28)	(4,444,800.00)	310.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,050,590.50	31,967,376.22	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,050,590.50	31,967,376.22	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,050,590.50	31,967,376.22	-3.3%
2) Ending Balance, June 30 (E + F1e)			31,967,376.22	27,522,576.22	-13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,948,917.24	3,947,217.24	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	28,018,458.98	23,575,358.98	-15.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,866,967.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,258,362.00)		
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	360,105.33		
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			31,968,710.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,334.24		
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			1,334.24		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			31,967,376.22		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,337,015.68	450,000.00	-66.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	443,977.60	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,780,993.28	450,000.00	-74.7%
TOTAL, REVENUES			1,780,993.28	450,000.00	-74.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	70,497.56	166,800.00	136.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,497.56	166,800.00	136.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,793,710.00	4,728,000.00	69.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,793,710.00	4,728,000.00	69.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,864,207.56	4,894,800.00	70.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,780,993.28	450,000.00	-74.7%
5) TOTAL, REVENUES			1,780,993.28	450,000.00	-74.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,864,207.56	4,894,800.00	70.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,864,207.56	4,894,800.00	70.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,083,214.28)	(4,444,800.00)	310.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,083,214.28)	(4,444,800.00)	310.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,050,590.50	31,967,376.22	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,050,590.50	31,967,376.22	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,050,590.50	31,967,376.22	-3.3%
2) Ending Balance, June 30 (E + F1e)			31,967,376.22	27,522,576.22	-13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,948,917.24	3,947,217.24	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	28,018,458.98	23,575,358.98	-15.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	3,948,917.24	3,947,217.24
Total, Restricted Balance		3,948,917.24	3,947,217.24

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	257,357.90	240,000.00	-6.7%
5) TOTAL, REVENUES			257,357.90	240,000.00	-6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	326,373.40	325,480.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			326,373.40	325,480.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,015.50)	(85,480.00)	23.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,015.50)	(85,480.00)	23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,651,561.53	1,582,546.03	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,651,561.53	1,582,546.03	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,651,561.53	1,582,546.03	-4.2%
2) Ending Balance, June 30 (E + F1e)			1,582,546.03	1,497,066.03	-5.4%
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	1,518,979.50	1,393,499.50	-8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	63,566.53	103,566.53	62.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,615,762.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(61,887.00)		
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	28,670.56		
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			1,582,546.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,582,546.03		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	63,566.53	40,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(10,443.93)	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	204,235.30	200,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			257,357.90	240,000.00	-6.7%
TOTAL, REVENUES			257,357.90	240,000.00	-6.7%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	120,373.40	114,480.00	-4.9%
Other Debt Service - Principal		7439	206,000.00	211,000.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			326,373.40	325,480.00	-0.3%
TOTAL, EXPENDITURES			326,373.40	325,480.00	-0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	257,357.90	240,000.00	-6.7%
5) TOTAL, REVENUES			257,357.90	240,000.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	326,373.40	325,480.00	-0.3%
10) TOTAL, EXPENDITURES			326,373.40	325,480.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(69,015.50)	(85,480.00)	23.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,015.50)	(85,480.00)	23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,651,561.53	1,582,546.03	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,651,561.53	1,582,546.03	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,651,561.53	1,582,546.03	-4.2%
2) Ending Balance, June 30 (E + F1e)			1,582,546.03	1,497,066.03	-5.4%
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	1,518,979.50	1,393,499.50	-8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	63,566.53	103,566.53	62.9%
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	1,518,979.50	1,393,499.50
Total, Restricted Balance		1,518,979.50	1,393,499.50

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9.58	10.00	4.4%
5) TOTAL, REVENUES			9.58	10.00	4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9.58	10.00	4.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9.58	10.00	4.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	177.50	187.08	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			177.50	187.08	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177.50	187.08	5.4%
2) Ending Balance, June 30 (E + F1e)			187.08	197.08	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	187.08	197.08	5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	191.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7.00)		
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	2.09		
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			187.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			187.08		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	7.66	10.00	30.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1.92	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			9.58	10.00	4.4%
TOTAL, REVENUES			9.58	10.00	4.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	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%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
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%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds			8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9.58	10.00	4.4%
5) TOTAL, REVENUES			9.58	10.00	4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9.58	10.00	4.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9.58	10.00	4.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	177.50	187.08	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			177.50	187.08	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177.50	187.08	5.4%
2) Ending Balance, June 30 (E + F1e)			187.08	197.08	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	187.08	197.08	5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,587,733.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	395,146.08	100,000.00	-74.7%
5) TOTAL, REVENUES			5,982,879.08	100,000.00	-98.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,042,751.76	3,110,186.00	2.2%
6) Capital Outlay		6000-6999	1,750,487.34	1,882,163.00	7.5%
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			4,793,239.10	4,992,349.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,189,639.98	(4,892,349.00)	-511.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,189,639.98	(4,892,349.00)	-511.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,635,253.55	5,824,893.53	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,635,253.55	5,824,893.53	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,635,253.55	5,824,893.53	25.7%
2) Ending Balance, June 30 (E + F1e)			5,824,893.53	932,544.53	-84.0%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	239,675.89	339,675.89	41.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,049,504.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(231,710.00)		
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	66,901.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,884,696.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	59,802.50		
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			59,802.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,824,893.53		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	5,587,733.00	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			5,587,733.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	239,675.89	100,000.00	-58.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	155,470.19	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			395,146.08	100,000.00	-74.7%
TOTAL, REVENUES			5,982,879.08	100,000.00	-98.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	3,042,751.76	3,110,186.00	2.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,042,751.76	3,110,186.00	2.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,517,549.94	1,649,225.00	8.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	232,937.40	232,938.00	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			1,750,487.34	1,882,163.00	7.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,793,239.10	4,992,349.00	4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,587,733.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	395,146.08	100,000.00	-74.7%
5) TOTAL, REVENUES			5,982,879.08	100,000.00	-98.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,793,239.10	4,992,349.00	4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,793,239.10	4,992,349.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,189,639.98	(4,892,349.00)	-511.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,189,639.98	(4,892,349.00)	-511.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,635,253.55	5,824,893.53	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,635,253.55	5,824,893.53	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,635,253.55	5,824,893.53	25.7%
2) Ending Balance, June 30 (E + F1e)			5,824,893.53	932,544.53	-84.0%
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	5,585,217.64	592,868.64	-89.4%
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	239,675.89	339,675.89	41.7%
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
7710	State School Facilities Projects	5,585,217.64	592,868.64
Total, Restricted Balance		5,585,217.64	592,868.64

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	625,705.00	950,000.00	51.8%
5) TOTAL, REVENUES			625,705.00	950,000.00	51.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,098,727.63	1,136,355.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	3,250,779.05	3,556,697.00	9.4%
6) Capital Outlay		6000-6999	33,614.73	34,600.00	2.9%
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			4,383,121.41	4,727,652.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,757,416.41)	(3,777,652.00)	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,757,416.41)	(3,777,652.00)	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,413,905.22	6,656,488.81	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,413,905.22	6,656,488.81	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,413,905.22	6,656,488.81	-36.1%
2) Ending Balance, June 30 (E + F1e)			6,656,488.81	2,878,836.81	-56.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	800,000.00	New
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	6,656,488.81	2,078,836.81	-68.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,838,333.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(257,640.00)		
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	75,794.83		
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			6,656,488.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,656,488.81		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	800,000.00	New
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	326,395.89	150,000.00	-54.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	299,309.11	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			625,705.00	950,000.00	51.8%
TOTAL, REVENUES			625,705.00	950,000.00	51.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,098,727.63	1,136,355.00	3.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,098,727.63	1,136,355.00	3.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	3,250,779.05	3,556,697.00	9.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,250,779.05	3,556,697.00	9.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,424.73	6,000.00	10.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	28,190.00	28,600.00	1.5%
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			33,614.73	34,600.00	2.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,383,121.41	4,727,652.00	7.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	625,705.00	950,000.00	51.8%
5) TOTAL, REVENUES			625,705.00	950,000.00	51.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,383,121.41	4,727,652.00	7.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,383,121.41	4,727,652.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,757,416.41)	(3,777,652.00)	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,757,416.41)	(3,777,652.00)	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,413,905.22	6,656,488.81	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,413,905.22	6,656,488.81	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,413,905.22	6,656,488.81	-36.1%
2) Ending Balance, June 30 (E + F1e)			6,656,488.81	2,878,836.81	-56.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	800,000.00	New
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	6,656,488.81	2,078,836.81	-68.8%
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	0.00	800,000.00
Total, Restricted Balance		0.00	800,000.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,088.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,211,735.00	9,764,855.00	6.0%
5) TOTAL, REVENUES			9,254,823.00	9,764,855.00	5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,791,029.00	9,943,527.00	1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,791,029.00	9,943,527.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(536,206.00)	(178,672.00)	-66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(536,206.00)	(178,672.00)	-66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,575,609.00	8,039,403.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,575,609.00	8,039,403.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,575,609.00	8,039,403.00	-6.3%
2) Ending Balance, June 30 (E + F1e)			8,039,403.00	7,860,731.00	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	8,039,403.00	7,860,731.00	-2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,039,403.00		
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	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			8,039,403.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,039,403.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	43,088.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,088.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,169,013.00	9,471,914.00	15.9%
Unsecured Roll		8612	733,293.00	130,164.00	-82.2%
Prior Years' Taxes		8613	(105,196.00)	0.00	-100.0%
Supplemental Taxes		8614	220,610.00	110,305.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	19,109.00	0.00	-100.0%
Interest		8660	174,906.00	52,472.00	-70.0%
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			9,211,735.00	9,764,855.00	6.0%
TOTAL, REVENUES			9,254,823.00	9,764,855.00	5.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,816,646.00	5,043,240.00	4.7%
Bond Interest and Other Service Charges		7434	4,974,383.00	4,900,287.00	-1.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,791,029.00	9,943,527.00	1.6%
TOTAL, EXPENDITURES			9,791,029.00	9,943,527.00	1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,088.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,211,735.00	9,764,855.00	6.0%
5) TOTAL, REVENUES			9,254,823.00	9,764,855.00	5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,791,029.00	9,943,527.00	1.6%
10) TOTAL, EXPENDITURES			9,791,029.00	9,943,527.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(536,206.00)	(178,672.00)	-66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(536,206.00)	(178,672.00)	-66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,575,609.00	8,039,403.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,575,609.00	8,039,403.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,575,609.00	8,039,403.00	-6.3%
2) Ending Balance, June 30 (E + F1e)			8,039,403.00	7,860,731.00	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	8,039,403.00	7,860,731.00	-2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,898,831.55	5,702,439.00	-3.3%
5) TOTAL, REVENUES			5,898,831.55	5,702,439.00	-3.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,592,252.97	3,570,815.00	-0.6%
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			3,592,252.97	3,570,815.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,306,578.58	2,131,624.00	-7.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,306,578.58	2,131,624.00	-7.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,792,159.50	11,098,738.08	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,792,159.50	11,098,738.08	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,792,159.50	11,098,738.08	26.2%
2) Ending Net Position, June 30 (E + F1e)			11,098,738.08	13,230,362.08	19.2%
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	11,098,738.08	13,230,362.08	19.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,957,215.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(392,101.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	132,613.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			14,947,728.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,800.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	3,847,190.00		
7) TOTAL, LIABILITIES			3,848,990.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			11,098,738.08		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	495,906.41	350,500.00	-29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	182,364.54	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,720,167.05	5,100,000.00	8.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500,393.55	251,939.00	-49.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,898,831.55	5,702,439.00	-3.3%
TOTAL, REVENUES			5,898,831.55	5,702,439.00	-3.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,697,478.97	2,762,399.00	2.4%
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	894,774.00	808,416.00	-9.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,592,252.97	3,570,815.00	-0.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,592,252.97	3,570,815.00	-0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,898,831.55	5,702,439.00	-3.3%
5) TOTAL, REVENUES			5,898,831.55	5,702,439.00	-3.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,592,252.97	3,570,815.00	-0.6%
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			3,592,252.97	3,570,815.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,306,578.58	2,131,624.00	-7.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,306,578.58	2,131,624.00	-7.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,792,159.50	11,098,738.08	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,792,159.50	11,098,738.08	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,792,159.50	11,098,738.08	26.2%
2) Ending Net Position, June 30 (E + F1e)			11,098,738.08	13,230,362.08	19.2%
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	11,098,738.08	13,230,362.08	19.2%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
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 (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	(507,614.56)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	520,018.56		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			12,404.00		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	12,404.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			12,404.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,843.88	5,832.77	6,745.19	5,638.42	5,638.42	6,204.40
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,843.88	5,832.77	6,745.19	5,638.42	5,638.42	6,204.40
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	14.42	14.42	14.42	18.75	18.75	18.75
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.42	14.42	14.42	18.75	18.75	18.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,858.30	5,847.19	6,759.61	5,657.17	5,657.17	6,223.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,491,489.00	0.00	1,491,489.00			1,491,489.00
Work in Progress	1,624,661.00	0.00	1,624,661.00			1,624,661.00
Total capital assets not being depreciated	3,116,150.00	0.00	3,116,150.00	0.00	0.00	3,116,150.00
Capital assets being depreciated:						
Land Improvements	44,002,639.00	0.00	44,002,639.00			44,002,639.00
Buildings	161,882,433.03	5,254,970.00	167,137,403.03			167,137,403.03
Equipment	10,884,147.00	6,053,564.00	16,937,711.00			16,937,711.00
Total capital assets being depreciated	216,769,219.03	11,308,534.00	228,077,753.03	0.00	0.00	228,077,753.03
Accumulated Depreciation for:						
Land Improvements	(9,228,708.00)	(2,058,658.00)	(11,287,366.00)			(11,287,366.00)
Buildings	(113,871,629.00)	(5,141,547.00)	(119,013,176.00)			(119,013,176.00)
Equipment	(8,645,756.00)	(485,696.00)	(9,131,452.00)			(9,131,452.00)
Total accumulated depreciation	(131,746,093.00)	(7,685,901.00)	(139,431,994.00)	0.00	0.00	(139,431,994.00)
Total capital assets being depreciated, net excluding lease and subscription assets	85,023,126.03	3,622,633.00	88,645,759.03	0.00	0.00	88,645,759.03
Lease Assets		4,625,000.00	4,625,000.00			4,625,000.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	4,625,000.00	4,625,000.00	0.00	0.00	4,625,000.00
Subscription Assets		(248,160.00)	(248,160.00)			(248,160.00)
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	(248,160.00)	(248,160.00)	0.00	0.00	(248,160.00)
Governmental activity capital assets, net	88,139,276.03	7,999,473.00	96,138,749.03	0.00	0.00	96,138,749.03
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
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	51,140,658.39	301	0.00	303	51,140,658.39	305	92,533.08		307	51,048,125.31	309
2000 - Classified Salaries	18,345,181.57	311	137,877.28	313	18,207,304.29	315	589,076.85		317	17,618,227.44	319
3000 - Employee Benefits	30,285,495.59	321	645,921.15	323	29,639,574.44	325	305,931.59		327	29,333,642.85	329
4000 - Books, Supplies Equip Replace. (6500)	11,477,704.67	331	215,333.26	333	11,262,371.41	335	921,449.32		337	10,340,922.09	339
5000 - Services . . . & 7300 - Indirect Costs	26,471,660.71	341	286,050.92	343	26,185,609.79	345	3,014,198.23		347	23,171,411.56	349
TOTAL					136,435,518.32	365			TOTAL	131,512,329.25	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	39,593,726.23	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,573,057.44	380
3. STRS.	3101 & 3102	12,258,306.34	382
4. PERS.	3201 & 3202	809,242.30	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	864,733.53	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,292,258.01	385
7. Unemployment Insurance.	3501 & 3502	49,902.16	390
8. Workers' Compensation Insurance.	3601 & 3602	1,748,163.57	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	600,817.04	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		62,790,206.62	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		62,790,206.62	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.		47.74%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	47.74%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	7.26%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	131,512,329.25
5. Deficiency Amount (Part III, Line 3 times Line 4)	9,547,795.10
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Unaudited Actuals
2023-24 Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	185,993,513.00	8,961,108.00	194,954,621.00			194,954,621.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	4,555,000.00	(4,555,000.00)	0.00			0.00	
Leases Payable		4,289,000.00	4,289,000.00			4,289,000.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,342,447.00	(1,118,152.00)	3,224,295.00			3,224,295.00	
Net Pension Liability	58,528,057.00	30,365,433.00	88,893,490.00			88,893,490.00	
Total/Net OPEB Liability	17,367,299.00	(209,265.00)	17,158,034.00			17,158,034.00	
Compensated Absences Payable	459,363.00	184,092.00	643,455.00			643,455.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	271,245,679.00	37,917,216.00	309,162,895.00	0.00	0.00	309,162,895.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	148,623,551.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,000,559.30
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	549,821.24
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,212,737.80

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)				2,762,559.04
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				122,860,433.23
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				5,847.19
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,011.88

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.)	119,523,178.58	19,648.59
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)	119,523,178.58	19,648.59
B. Required effort (Line A.2 times 90%)	107,570,860.72	17,683.73
C. Current year expenditures (Line I.E and Line II.B)	122,860,433.23	21,011.88
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	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	63,418,176.12		63,418,176.12			63,445,494.13
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,115.98		6,115.98			5,858.30
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	5,858.30		5,858.30	5,657.17		5,657.17
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,858.30			5,657.17
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	47,842.28		47,842.28	47,853.00		47,853.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6.67		6.67	7.00		7.00
4. Secured Roll Taxes (Object 8041)	12,621,600.17		12,621,600.17	12,624,100.00		12,624,100.00
5. Unsecured Roll Taxes (Object 8042)	0.00		0.00	0.00		0.00
6. Prior Years' Taxes (Object 8043)	415,501.63		415,501.63	164,335.00		164,335.00
7. Supplemental Taxes (Object 8044)	365,393.23		365,393.23	54,300.00		54,300.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,122,997.47		6,122,997.47	5,750,610.00		5,750,610.00

	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)	23,384.68		23,384.68	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,607,684.59		5,607,684.59	1,046,181.00		1,046,181.00
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)	25,204,410.72	0.00	25,204,410.72	19,687,386.00	0.00	19,687,386.00
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)	25,204,410.72	0.00	25,204,410.72	19,687,386.00	0.00	19,687,386.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			971,560.59			1,114,780.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,043,226.33		4,043,226.33	4,340,000.00		4,340,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	4,043,226.33	0.00	5,014,786.92	4,340,000.00	0.00	5,454,780.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	82,075,822.00		82,075,822.00	80,676,667.00		80,676,667.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(303,179.00)		(303,179.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	81,772,643.00	0.00	81,772,643.00	80,676,667.00	0.00	80,676,667.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	158,821,791.97		158,821,791.97	142,866,676.00		142,866,676.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,252,727.01		2,252,727.01	1,000,000.00		1,000,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			63,418,176.12			63,445,494.13
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9579			0.9657
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			63,445,494.13			63,487,262.84
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			25,204,410.72			19,687,386.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			702,996.00			678,860.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			43,255,870.33			49,254,656.84
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			43,255,870.33			49,254,656.84
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])			985,011.47			485,963.62
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			26,189,422.19			20,173,349.62
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)			42,270,858.86			48,768,693.22
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			26,189,422.19			
b. State Subventions (Line D8)			42,270,858.86			
c. Less: Excluded Appropriations (Line C23)			5,014,786.92			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			63,445,494.13			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			63,445,494.13			63,487,262.84
12. Appropriations Subject to the Limit (Line D9d)			63,445,494.13			

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) 3,491,230.02
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 95,690,977.74

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.65%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 5,893,192.12
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 899,047.33

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	564,349.71
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,356,589.16
9. Carry-Forward Adjustment (Part IV, Line F)	(118,180.41)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,238,408.74
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	80,243,855.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,427,557.53
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,705,903.76
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	758,884.15
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,258,927.29
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)	501,445.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,897,286.09
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,618,939.08
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,374,143.39
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,196,569.59
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)	127,983,511.56
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.75%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.66%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	7,356,589.16
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	396,216.39
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.15%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.15%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.15%) times Part III, Line B19); zero if positive	(118,180.41)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(118,180.41)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.66%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-59090.21) is applied to the current year calculation and the remainder (\$-59090.20) is deferred to one or more future years:	5.70%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-39393.47) is applied to the current year calculation and the remainder (\$-78786.94) is deferred to one or more future years:	5.72%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(118,180.41)

Approved indirect cost rate: 6.15%
Highest rate used in any program: 6.15%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,846,315.25	113,548.39	6.15%
01	3010	2,822,986.59	173,613.68	6.15%
01	3213	16,294.50	1,002.11	6.15%
01	3227	36,948.03	776.97	2.10%
01	3550	108,732.00	5,436.00	5.00%
01	4035	329,958.57	20,292.00	6.15%
01	4124	82,628.98	1,384.48	1.68%
01	4127	177,122.33	10,893.00	6.15%
01	4203	349,512.26	21,494.00	6.15%
01	5634	12,190.00	749.69	6.15%
01	5810	600,922.98	6,206.77	1.03%
01	6010	118,684.66	1,311.88	1.11%
01	6053	38,579.65	2,372.65	6.15%
01	6266	407,356.56	25,052.43	6.15%
01	6332	2,086,914.68	128,345.25	6.15%
01	6520	93,845.24	5,771.48	6.15%
01	6546	356,500.71	21,924.79	6.15%
01	6547	13,243.82	814.49	6.15%
01	6762	11,056.34	679.96	6.15%
01	7412	42,738.82	2,628.44	6.15%
01	7413	60,282.59	3,707.38	6.15%
01	7422	154,492.72	9,501.30	6.15%
01	7435	507,658.71	31,221.01	6.15%
01	7810	1,854.04	114.02	6.15%
11	6371	32,113.41	1,974.97	6.15%
11	6391	1,360,513.92	68,025.70	5.00%
12	5059	61,293.15	2,181.60	3.56%
12	6105	1,275,843.03	78,464.35	6.15%
13	5310	2,385,569.10	120,709.80	5.06%
13	5320	811,000.49	41,036.62	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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,255,742.48	1,255,742.48
2. State Lottery Revenue	8560	1,317,589.18		688,626.73	2,006,215.91
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,317,589.18	0.00	1,944,369.21	3,261,958.39
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		803,575.05	803,575.05
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	803,575.05	803,575.05
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,317,589.18	0.00	1,140,794.16	2,458,383.34
D. COMMENTS:					

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			
Instructional Goals							
0001	Pre-Kindergarten	661,363.06	411,051.89	1,072,414.95	65,963.10		1,138,378.05
1110	Regular Education, K-12	81,549,746.89	13,328,338.16	94,878,085.05	5,835,850.12		100,713,935.17
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,284,141.43	565,196.38	2,849,337.81	175,259.74		3,024,597.55
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,821,959.91	488,124.15	2,310,084.06	142,090.81		2,452,174.87
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,042,984.05	0.00	2,042,984.05	125,661.78		2,168,645.83
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	23,116,166.11	3,240,810.17	26,356,976.28	1,621,189.58		27,978,165.86
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					828,868.36	828,868.36
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					7,590,423.29	7,590,423.29
----	Other Outgo					2,094,488.62	2,094,488.62
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		359,670.41	359,670.41	586,596.60		946,267.01
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(312,393.04)		(312,393.04)
----	Total General Fund and Charter Schools Funds Expenditures	111,476,361.45	18,393,191.16	129,869,552.61	8,240,218.69	10,513,780.27	148,623,551.57

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	648,119.24	0.00	0.00	13,243.82	0.00	0.00	0.00			0.00	0.00	661,363.06
1110	Regular Education, K-12	65,938,780.97	2,694,310.33	2,644,704.28	4,800,471.00	3,424,421.73	1,175,850.47	758,884.15			112,323.96	0.00	81,549,746.89
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,903,460.16	0.00	0.00	380,681.27	0.00	0.00	0.00			0.00	0.00	2,284,141.43
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,719,745.16	0.00	1,853.92	31,968.31	68,392.52	0.00	0.00			0.00	0.00	1,821,959.91
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	662,675.78	1,103,053.33	81,128.36	109,062.32	87,064.26	0.00	0.00			0.00	0.00	2,042,984.05
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	18,893,394.56	905,128.22	0.00	0.00	3,317,643.33	0.00	0.00			0.00	0.00	23,116,166.11
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		89,766,175.87	4,702,491.88	2,727,686.56	5,335,426.72	6,897,521.84	1,175,850.47	758,884.15	0.00	0.00	112,323.96	0.00	111,476,361.45

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	62,529.73	348,522.16	0.00	411,051.89
1110	Regular Education, K-12	2,020,492.17	11,261,622.43	46,223.56	13,328,338.16
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	85,978.40	479,217.98	0.00	565,196.38
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	74,254.08	413,870.07	0.00	488,124.15
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	492,421.69	2,744,612.04	3,776.44	3,240,810.17
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	54,713.52	304,956.89	0.00	359,670.41
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		2,790,389.59	15,552,801.57	50,000.00	18,393,191.16

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,258,927.29
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,394,637.12
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	899,047.33
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,552,611.74
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	111,476,361.45
2	Total Allocated Costs (from Form PCR, Column 2, Total)	18,393,191.16
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	129,869,552.61
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,618,939.08
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,399,343.39
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,158,817.44
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,177,099.91
D.	Total Direct Charged and Allocated Costs (B3 + C5)	139,046,652.52
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.15%

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)	828,868.36				828,868.36
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			7,590,423.29		7,590,423.29
Other Outgo (Objects 1000 - 7999)				2,094,488.62	2,094,488.62
Total Other Costs	828,868.36	0.00	7,590,423.29	2,094,488.62	10,513,780.27

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	500.00	1,299,573.40	1,361,878.97	128,437.21	15,552,801.57	0.00	50,000.00
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten	8.00	8.00	8.00	8.00	8.00	8.00	
1110 Regular Education, K-12	258.50	258.50	258.50	258.50	258.50	258.50	306.00
3100 Alternative Schools							
3200 Continuation Schools	11.00	11.00	11.00	11.00	11.00	11.00	
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	9.50	9.50	9.50	9.50	9.50	9.50	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	63.00	63.00	63.00	63.00	63.00	63.00	25.00
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	7.00	7.00	7.00	7.00	7.00	7.00	
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	357.00	357.00	357.00	357.00	357.00	357.00	331.00

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				
01 GENERAL FUND								
Expenditure Detail	12,855.21	0.00	0.00	(312,393.04)				
Other Sources/Uses Detail					357,661.30	1,000,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	500.50	0.00	70,000.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	104.00	0.00	80,645.95	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(13,459.71)	161,746.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	357,661.30		
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		
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		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE 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
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY 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 Fund Reconciliation							0.00	0.00
TOTALS	13,459.71	(13,459.71)	312,393.04	(312,393.04)	1,357,661.30	1,357,661.30	0.00	0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,041.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,573,125.63	0.00	0.00	86,732.59	246,822.70	6,328,439.42		9,235,120.34
2000-2999	Classified Salaries	408,383.56	0.00	0.00	0.00	115,304.91	2,503,047.96		3,026,736.43
3000-3999	Employee Benefits	987,240.41	0.00	0.00	26,998.41	94,960.65	2,872,135.17		3,981,334.64
4000-4999	Books and Supplies	13,191.52	0.00	0.00	0.00	0.00	108,417.41		121,608.93
5000-5999	Services and Other Operating Expenditures	235,526.79	0.00	0.00	0.00	0.00	6,515,838.98		6,751,365.77
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	4,217,467.91	0.00	0.00	113,731.00	457,088.26	18,327,878.94	0.00	23,116,166.11
7310	Transfers of Indirect Costs	27,696.27	0.00	0.00	0.00	814.49	6,206.77		34,717.53
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	3,240,810.17							3,240,810.17
	Total Indirect Costs and PCR Allocations	3,268,506.44	0.00	0.00	0.00	814.49	6,206.77	0.00	3,275,527.70
	TOTAL COSTS	7,485,974.35	0.00	0.00	113,731.00	457,902.75	18,334,085.71	0.00	26,391,693.81
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	188,138.51	0.00	0.00	0.00	120,603.42	1,012,380.16		1,321,122.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	4,852.22	69,774.17		74,626.39
3000-3999	Employee Benefits	51,716.05	0.00	0.00	0.00	37,712.69	333,121.91		422,550.65
4000-4999	Books and Supplies	4,827.49	0.00	0.00	0.00	0.00	0.00		4,827.49
5000-5999	Services and Other Operating Expenditures	1,339.68	0.00	0.00	0.00	0.00	0.00		1,339.68
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	246,021.73	0.00	0.00	0.00	163,168.33	1,415,276.24	0.00	1,824,466.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,206.77		6,206.77
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	6,206.77	0.00	6,206.77
	TOTAL BEFORE OBJECT 8980	246,021.73	0.00	0.00	0.00	163,168.33	1,421,483.01	0.00	1,830,673.07
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								(.01)
	TOTAL COSTS								1,830,673.08
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,384,987.12	0.00	0.00	86,732.59	126,219.28	5,316,059.26		7,913,998.25

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	408,383.56	0.00	0.00	0.00	110,452.69	2,433,273.79		2,952,110.04
3000-3999	Employee Benefits	935,524.36	0.00	0.00	26,998.41	57,247.96	2,539,013.26		3,558,783.99
4000-4999	Books and Supplies	8,364.03	0.00	0.00	0.00	0.00	108,417.41		116,781.44
5000-5999	Services and Other Operating Expenditures	234,187.11	0.00	0.00	0.00	0.00	6,515,838.98		6,750,026.09
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	3,971,446.18	0.00	0.00	113,731.00	293,919.93	16,912,602.70	0.00	21,291,699.81
7310	Transfers of Indirect Costs	27,696.27	0.00	0.00	0.00	814.49	0.00		28,510.76
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	3,240,810.17							3,240,810.17
	Total Indirect Costs and PCR Allocations	3,268,506.44	0.00	0.00	0.00	814.49	0.00	0.00	3,269,320.93
	TOTAL BEFORE OBJECT 8980	7,239,952.62	0.00	0.00	113,731.00	294,734.42	16,912,602.70	0.00	24,561,020.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								(.01)
	TOTAL COSTS								24,561,020.73
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	115,839.50	0.00	0.00	0.00	0.00	911.54		116,751.04
2000-2999	Classified Salaries	111,148.85	0.00	0.00	0.00	0.00	354.88		111,503.73
3000-3999	Employee Benefits	84,389.24	0.00	0.00	0.00	0.00	360.45		84,749.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	923,675.40		923,675.40
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	311,377.59	0.00	0.00	0.00	0.00	925,302.27	0.00	1,236,679.86
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	311,377.59	0.00	0.00	0.00	0.00	925,302.27	0.00	1,236,679.86
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								(.01)
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)								13,409,977.31
	TOTAL COSTS								14,646,657.16

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

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

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	0.00	

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

SELPA: East San Gabriel Valley (DX)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

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

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

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

SELPA: **East San Gabriel Valley (DX)**

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

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

If (b) is greater than (a).

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

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

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

	=====	=====	=====

If (b) is less than (a).

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

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

	=====	=====	=====

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

SECTION 3

Column A Column B Column C

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

SELPA: East San Gabriel Valley (DX)

	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	26,391,693.81		
b. Less: Expenditures paid from federal sources	1,830,673.08		
c. Expenditures paid from state and local sources	24,561,020.73	20,965,660.23	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,965,660.23	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>24,561,020.73</u>	<u>20,965,660.23</u>	<u>3,595,360.50</u>

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

	Actual FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	26,391,693.81		
b. Less: Expenditures paid from federal sources	1,830,673.08		
c. Expenditures paid from state and local sources	24,561,020.73	20,965,660.23	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,965,660.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>24,561,020.73</u>	<u>20,965,660.23</u>	
d. Special education unduplicated pupil count	1,041.00	1,085.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>23,593.68</u>	<u>19,323.19</u>	<u>4,270.49</u>

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual Comparison Year

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

SELPA: East San Gabriel Valley (DX)

	FY 2023-24	FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	14,646,657.16	12,646,964.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,646,964.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,646,657.16	12,646,964.83	1,999,692.33

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

	Actual FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	14,646,657.16	12,646,964.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		12,646,964.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,646,657.16	12,646,964.83	
b. Special education unduplicated pupil count	1,041.00	1,085.00	
c. Per capita local expenditures(B2a/ B2b)	14,069.80	11,656.19	2,413.61

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.

Latasha Jamal
Contact Name
Assistant Superintendent Business

Title

626.858.6162
Telephone Number

Email Address

SELPA: East San Gabriel Valley (DX)

Object Code	Description	Covina-Valley Unified (DX00)	Azusa Unified (DX01)	Baldwin Park Unified (DX02)	Bassett Unified (DX03)	Bonita Unified (DX04)	Charter Oak Unified (DX05)
TOTAL EXPENDITURES - All Sources							
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
EXPENDITURES - Paid from State and Local Sources							
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
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: East San Gabriel Valley (DX)

Object Code	Description	Covina-Valley Unified (DX00)	Azusa Unified (DX01)	Baldwin Park Unified (DX02)	Bassett Unified (DX03)	Bonita Unified (DX04)	Charter Oak Unified (DX05)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: East San Gabriel Valley (DX)

Object Code	Description	Claremont Unified (DX06)	Glendora Unified (DX08)	Walnut Valley Unified (DX10)	West Covina Unified (DX11)	Options for Youth-San Bernardino (DXA05)	iQ Academy California-Los Angeles (DXA06)
TOTAL EXPENDITURES - All Sources							
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
EXPENDITURES - Paid from State and Local Sources							
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
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: East San Gabriel Valley (DX)

Object Code	Description	Claremont Unified (DX06)	Glendora Unified (DX08)	Walnut Valley Unified (DX10)	West Covina Unified (DX11)	Options for Youth-San Bernardino (DXA05)	iQ Academy California-Los Angeles (DXA06)
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 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
UNDUPLICATED PUPIL COUNT							

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

SELPA: East San Gabriel Valley (DX)

Object Code	Description	California Virtual Academy @ Los Angeles (DXA07)	Opportunities for Learning - Baldwin Park (DXA1)	San Jose Charter Academy (DXA3)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	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	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	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	0.00
EXPENDITURES - Paid from Local Sources						

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

SELPA: East San Gabriel Valley (DX)

Object Code	Description	California Virtual Academy @ Los Angeles (DXA07)	Opportunities for Learning - Baldwin Park (DXA1)	San Jose Charter Academy (DXA3)	Adjustments*	Total
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	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	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,041.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,609,968.00	0.00	0.00	88,744.00	242,789.00	6,452,813.00		9,394,314.00
2000-2999	Classified Salaries	430,823.00	0.00	0.00	0.00	126,358.00	2,811,375.00		3,368,556.00
3000-3999	Employee Benefits	1,009,760.00	0.00	0.00	27,561.00	87,954.00	3,050,085.00		4,175,360.00
4000-4999	Books and Supplies	12,457.00	0.00	0.00	0.00	150,000.00	95,697.00		258,154.00
5000-5999	Services and Other Operating Expenditures	103,921.00	0.00	0.00	0.00	817,857.00	6,601,595.00		7,523,373.00
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	4,166,929.00	0.00	0.00	116,305.00	1,424,958.00	19,011,565.00	0.00	24,719,757.00
7310	Transfers of Indirect Costs	12,055.00	0.00	0.00	0.00	23.00	7,500.00		19,578.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	12,055.00	0.00	0.00	0.00	23.00	7,500.00	0.00	19,578.00
	TOTAL COSTS	4,178,984.00	0.00	0.00	116,305.00	1,424,981.00	19,019,065.00	0.00	24,739,335.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	2,368,105.00	0.00	0.00	88,744.00	124,313.00	5,374,312.00		7,955,474.00
2000-2999	Classified Salaries	430,823.00	0.00	0.00	0.00	119,080.00	2,741,715.00		3,291,618.00
3000-3999	Employee Benefits	940,762.00	0.00	0.00	27,561.00	50,496.00	2,702,103.00		3,720,922.00
4000-4999	Books and Supplies	12,457.00	0.00	0.00	0.00	150,000.00	95,697.00		258,154.00
5000-5999	Services and Other Operating Expenditures	102,421.00	0.00	0.00	0.00	817,000.00	6,511,687.00		7,431,108.00
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	3,854,568.00	0.00	0.00	116,305.00	1,260,889.00	17,425,514.00	0.00	22,657,276.00
7310	Transfers of Indirect Costs	12,055.00	0.00	0.00	0.00	0.00	0.00		12,055.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	12,055.00	0.00	0.00	0.00	0.00	0.00	0.00	12,055.00
	TOTAL BEFORE OBJECT 8980	3,866,623.00	0.00	0.00	116,305.00	1,260,889.00	17,425,514.00	0.00	22,669,331.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								84,539.00
	TOTAL COSTS								22,753,870.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	114,541.00	0.00	0.00	0.00	0.00	2,314.00		116,855.00	
2000-2999	Classified Salaries	128,744.00	0.00	0.00	0.00	0.00	2,001.00		130,745.00	
3000-3999	Employee Benefits	98,715.00	0.00	0.00	0.00	0.00	1,419.00		100,134.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	342,000.00	0.00	0.00	0.00	0.00	5,734.00	0.00	347,734.00	
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	342,000.00	0.00	0.00	0.00	0.00	5,734.00	0.00	347,734.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									84,539.00
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)									15,587,012.00
	TOTAL COSTS									16,019,285.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,041.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,573,125.63	0.00	0.00	86,732.59	246,822.70	6,328,439.42	0.00		9,235,120.34
2000-2999	Classified Salaries	408,383.56	0.00	0.00	0.00	115,304.91	2,503,047.96	0.00		3,026,736.43
3000-3999	Employee Benefits	987,240.41	0.00	0.00	26,998.41	94,960.65	2,872,135.17	0.00		3,981,334.64
4000-4999	Books and Supplies	13,191.52	0.00	0.00	0.00	0.00	108,417.41	0.00		121,608.93
5000-5999	Services and Other Operating Expenditures	235,526.79	0.00	0.00	0.00	0.00	6,515,838.98	0.00		6,751,365.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,217,467.91	0.00	0.00	113,731.00	457,088.26	18,327,878.94	0.00	0.00	23,116,166.11
7310	Transfers of Indirect Costs	27,696.27	0.00	0.00	0.00	814.49	6,206.77	0.00		34,717.53
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)	3,240,810.17								3,240,810.17
	Total Indirect Costs	27,696.27	0.00	0.00	0.00	814.49	6,206.77	0.00	0.00	34,717.53
	TOTAL COSTS	4,245,164.18	0.00	0.00	113,731.00	457,902.75	18,334,085.71	0.00	0.00	23,150,883.64
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	188,138.51	0.00	0.00	0.00	120,603.42	1,012,380.16	0.00		1,321,122.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	4,852.22	69,774.17	0.00		74,626.39
3000-3999	Employee Benefits	51,716.05	0.00	0.00	0.00	37,712.69	333,121.91	0.00		422,550.65
4000-4999	Books and Supplies	4,827.49	0.00	0.00	0.00	0.00	0.00	0.00		4,827.49
5000-5999	Services and Other Operating Expenditures	1,339.68	0.00	0.00	0.00	0.00	0.00	0.00		1,339.68
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	246,021.73	0.00	0.00	0.00	163,168.33	1,415,276.24	0.00	0.00	1,824,466.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,206.77	0.00		6,206.77
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,206.77	0.00	0.00	6,206.77
	TOTAL BEFORE OBJECT 8980	246,021.73	0.00	0.00	0.00	163,168.33	1,421,483.01	0.00	0.00	1,830,673.07
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									(,01)
	TOTAL COSTS									1,830,673.08

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,384,987.12	0.00	0.00	86,732.59	126,219.28	5,316,059.26	0.00		7,913,998.25
2000-2999	Classified Salaries	408,383.56	0.00	0.00	0.00	110,452.69	2,433,273.79	0.00		2,952,110.04
3000-3999	Employee Benefits	935,524.36	0.00	0.00	26,998.41	57,247.96	2,539,013.26	0.00		3,558,783.99
4000-4999	Books and Supplies	8,364.03	0.00	0.00	0.00	0.00	108,417.41	0.00		116,781.44
5000-5999	Services and Other Operating Expenditures	234,187.11	0.00	0.00	0.00	0.00	6,515,838.98	0.00		6,750,026.09
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,971,446.18	0.00	0.00	113,731.00	293,919.93	16,912,602.70	0.00	0.00	21,291,699.81
7310	Transfers of Indirect Costs	27,696.27	0.00	0.00	0.00	814.49	0.00	0.00		28,510.76
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)	3,240,810.17								3,240,810.17
	Total Indirect Costs	27,696.27	0.00	0.00	0.00	814.49	0.00	0.00	0.00	28,510.76
	TOTAL BEFORE OBJECT 8980	3,999,142.45	0.00	0.00	113,731.00	294,734.42	16,912,602.70	0.00	0.00	21,320,210.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									(.01)
	TOTAL COSTS									21,320,210.56
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	115,839.50	0.00	0.00	0.00	0.00	911.54	0.00		116,751.04
2000-2999	Classified Salaries	111,148.85	0.00	0.00	0.00	0.00	354.88	0.00		111,503.73
3000-3999	Employee Benefits	84,389.24	0.00	0.00	0.00	0.00	360.45	0.00		84,749.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	923,675.40	0.00		923,675.40
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	311,377.59	0.00	0.00	0.00	0.00	925,302.27	0.00	0.00	1,236,679.86
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	311,377.59	0.00	0.00	0.00	0.00	925,302.27	0.00	0.00	1,236,679.86

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									(.01)
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)									13,409,977.31
	TOTAL COSTS									14,646,657.16

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

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

SELPA: East San Gabriel Valley (DX)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 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 LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement 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/subseqyrtrckwrksht.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/leamoeexempwrksht.xls>.

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

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

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

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

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

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

SELPA: East San Gabriel Valley (DX)

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

SELPA: East San Gabriel Valley (DX)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	24,739,335.00		
b. Less: Expenditures paid from federal sources	1,985,465.00		
c. Expenditures paid from state and local sources	22,753,870.00	24,557,244.29	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,557,244.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	22,753,870.00	24,557,244.29	(1,803,374.29)
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	Budgeted Amounts FY 2024-25	Comparison Year FY 2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	24,739,335.00		
b. Less: Expenditures paid from federal sources	1,985,465.00		
c. Expenditures paid from state and local sources	22,753,870.00	24,557,244.29	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,557,244.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	22,753,870.00	24,557,244.29	
d. Special education unduplicated pupil count	1,041.00	1,041.00	
e. Per capita state and local expenditures (A2c/A2d)	21,857.70	23,590.05	(1,732.35)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

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

SELPA: East San Gabriel Valley (DX)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2024-25	FY 2023-24	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	16,019,285.00	14,646,657.16	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,646,657.16	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,019,285.00	14,646,657.16	1,372,627.84
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget	Comparison Year	Difference
	FY 2024-25	FY 2023-24	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	16,019,285.00	14,646,657.16	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,646,657.16	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,019,285.00	14,646,657.16	
b. Special education unduplicated pupil count	1,041.00	1,041.00	
c. Per capita local expenditures (B2a/B2b)	15,388.36	14,069.80	1,318.57
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

Latasha Jamal

Contact Name
Assitant Superintendent, Business

Title

626.858.6162

Telephone Number
ljamal@azusa.org

Email Address

SELPA: East San Gabriel Valley (DX)

Object Code	Description	Covina-Valley Unified (DX00)	Azusa Unified (DX01)	Baldwin Park Unified (DX02)	Bassett Unified (DX03)	Bonita Unified (DX04)	Charter Oak Unified (DX05)
TOTAL BUDGET - All Sources							
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
BUDGET - State and Local Sources							
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
BUDGET - Local Sources							

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

SELPA: East San Gabriel Valley (DX)

Object Code	Description	Covina-Valley Unified (DX00)	Azusa Unified (DX01)	Baldwin Park Unified (DX02)	Bassett Unified (DX03)	Bonita Unified (DX04)	Charter Oak Unified (DX05)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: East San Gabriel Valley (DX)

Object Code	Description	Claremont Unified (DX06)	Glendora Unified (DX08)	Walnut Valley Unified (DX10)	West Covina Unified (DX11)	Options for Youth-San Bernardino (DXA05)	iQ Academy California-Los Angeles (DXA06)
TOTAL BUDGET - All Sources							
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
BUDGET - State and Local Sources							
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
BUDGET - Local Sources							

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

SELPA: East San Gabriel Valley (DX)

Object Code	Description	Claremont Unified (DX06)	Glendora Unified (DX08)	Walnut Valley Unified (DX10)	West Covina Unified (DX11)	Options for Youth-San Bernardino (DXA05)	iQ Academy California-Los Angeles (DXA06)
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
UNDUPLICATED PUPIL COUNT							

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

SELPA: East San Gabriel Valley (DX)

Object Code	Description	California Virtual Academy @ Los Angeles (DXA07)	Opportunities for Learning - Baldwin Park (DXA1)	San Jose Charter Academy (DXA3)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	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	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	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	0.00

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

SELPA: East San Gabriel Valley (DX)

Object Code	Description	California Virtual Academy @ Los Angeles (DXA07)	Opportunities for Learning - Baldwin Park (DXA1)	San Jose Charter Academy (DXA3)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	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	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						
						0.00

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

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I Part A	Title II Part A	Title III	Title III	Title IV Part A	School Impr	ESSER II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	4035	4201	4203	4127	3182	3212
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	999,502.37	278,590.93	(2,160.82)	229,538.25	45,272.50	0.00	5,850,921.25
2. a. Current Year Award	2,895,412.00	376,834.00	31,260.00	228,901.00	229,631.00	348,765.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,895,412.00	376,834.00	31,260.00	228,901.00	229,631.00	348,765.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	3,894,914.37	655,424.93	29,099.18	458,439.25	274,903.50	348,765.00	5,850,921.25
REVENUES							
5. Unearned Revenue Deferred from Prior Year	999,502.37	285,382.93	(2,160.82)	76,871.04	496,913.50	0.00	5,850,921.25
6. Cash Received in Current Year	1,147,282.00	(279,601.00)	9,934.00	(25,017.79)	(589,033.00)	87,191.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,146,784.37	5,781.93	7,773.18	51,853.25	(92,119.50)	87,191.00	5,850,921.25
EXPENDITURES							
9. Donor-Authorized Expenditures	2,996,600.27	350,250.57	0.00	371,006.26	188,015.33	0.00	5,850,921.25
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,996,600.27	350,250.57	0.00	371,006.26	188,015.33	0.00	5,850,921.25
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)	(849,815.90)	(344,468.64)	7,773.18	(319,153.01)	(280,134.83)	87,191.00	0.00
a. Unearned Revenue	898,314.10	305,174.36	29,099.18	87,432.99	86,888.17	348,765.00	0.00

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

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	1,748,130.00	649,643.00	21,326.00	406,586.00	367,023.00	261,574.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	898,314.10	305,174.36	29,099.18	87,432.99	86,888.17	348,765.00	0.00
15. If Carryover is allowed, enter line 14 amount here	898,314.10	305,174.36	29,099.18	87,432.99	86,888.17	348,765.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,996,600.27	350,250.57	0.00	371,006.26	188,015.33	0.00	5,850,921.25

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ESSER III	ESSER III LL	21st CCLC	IDEA Local Assist	IDEA Preschool	IDEA Mental Health	IDEA Early Int
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3213	3214	3227	3310	3315	3327	3385
REVENUE OBJECT	8290	8290	8290	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	11,176,334.00	7,277,494.70	0.00	32,638.69	0.00	0.00	(56,865.00)
2. a. Current Year Award	0.00	0.00	254,500.00	1,854,771.00	51,439.00	77,163.00	170,596.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	254,500.00	1,854,771.00	51,439.00	77,163.00	170,596.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	11,176,334.00	7,277,494.70	254,500.00	1,887,409.69	51,439.00	77,163.00	113,731.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	6,765,272.00	4,895,820.34	0.00	32,638.69	0.00	0.00	(170,596.00)
6. Cash Received in Current Year	(2,302,051.00)	2,381,674.36	229,050.00	0.00	23,154.87	0.00	113,731.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,463,221.00	7,277,494.70	229,050.00	32,638.69	23,154.87	0.00	(56,865.00)
EXPENDITURES							
9. Donor-Authorized Expenditures	7,593,719.90	2,381,674.36	254,500.00	1,672,104.33	51,439.00	0.00	113,731.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,593,719.90	2,381,674.36	254,500.00	1,672,104.33	51,439.00	0.00	113,731.00
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)	(3,130,498.90)	4,895,820.34	(25,450.00)	(1,639,465.64)	(28,284.13)	0.00	(170,596.00)
a. Unearned Revenue	3,582,614.10	4,895,820.34	0.00	215,305.36	0.00	77,163.00	0.00

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

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable	6,713,113.00	0.00	25,450.00	1,854,771.00	28,284.13	77,163.00	170,596.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,582,614.10	4,895,820.34	0.00	215,305.36	0.00	77,163.00	0.00
15. If Carryover is allowed, enter line 14 amount here	3,582,614.10	4,895,820.34	0.00	215,305.36	0.00	77,163.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,593,719.90	2,381,674.36	254,500.00	1,672,104.33	51,439.00	0.00	113,731.00

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
FEDERAL PROGRAM NAME	Perkins	21st CCLC	ASSETS	21st CCLC	Equit Access	ARP HCY II	Adult ESL Cit
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3550	41240	41240.1	41240.5	41240.6	5634	3905
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							Fd 11
AWARD							
1. Prior Year Carryover	0.00	0.00				119,816.00	(32,909.06)
2. a. Current Year Award	114,168.00	0.00	390,022.16	141,068.44	25,000.00	0.00	74,706.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	114,168.00	0.00	390,022.16	141,068.44	25,000.00	0.00	74,706.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	114,168.00	0.00	390,022.16	141,068.44	25,000.00	119,816.00	41,796.94
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	12,948.63				29,954.00	0.00
6. Cash Received in Current Year	52,501.00	(12,948.63)	292,516.62	105,801.33	12,500.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	52,501.00	0.00	292,516.62	105,801.33	12,500.00	29,954.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	114,168.00	0.00	390,022.16	141,068.44	25,000.00	12,939.69	41,796.94
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	114,168.00	0.00	390,022.16	141,068.44	25,000.00	12,939.69	41,796.94
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)	(61,667.00)	0.00	(97,505.54)	(35,267.11)	(12,500.00)	17,014.31	(41,796.94)
a. Unearned Revenue		0.00				106,876.31	0.00
b. Accounts Payable							32,909.06

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	61,667.00	0.00	97,505.54	35,267.11	12,500.00	89,862.00	74,706.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	106,876.31	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	106,876.31	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	114,168.00	0.00	390,022.16	141,068.44	25,000.00	12,939.69	41,796.94

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	
FEDERAL PROGRAM NAME	Adult GED	Adult English Civics	CN: Local Food	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	3913	3926	5467	
REVENUE OBJECT	8290	8290	8220	
LOCAL DESCRIPTION (if any)	Fd 11	Fd 11	Fd 13	
AWARD				
1. Prior Year Carry over	(50,179.72)	(14,945.29)	56,458.57	25,909,507.37
2. a. Current Year Award	87,209.00	121,590.00	0.00	7,473,035.60
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	87,209.00	121,590.00	0.00	7,473,035.60
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2d, & 3)	37,029.28	106,644.71	56,458.57	33,382,542.97
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	0.00		19,273,467.93
6. Cash Received in Current Year	0.00	0.00	45,166.85	1,291,851.61
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	45,166.85	20,565,319.54
EXPENDITURES				
9. Donor-Authorized Expenditures	37,029.28	106,644.71	56,458.57	22,749,090.06
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	37,029.28	106,644.71	56,458.57	22,749,090.06
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)				
a. Unearned Revenue	(37,029.28)	(106,644.71)	(11,291.72)	(2,183,770.52)
				10,633,452.91

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	
b. Accounts Payable	50,179.72	14,945.29		98,034.07
c. Accounts Receivable	87,209.00	121,590.00	11,291.72	12,915,257.50
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	10,633,452.91
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	10,633,452.91
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	37,029.28	106,644.71	56,458.57	22,749,090.06

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	UPK	Cert Teacher Incentive	CTEIG	SWP	SWP	SWP Round 2
RESOURCE CODE	6010	6053	6271	63870.0	63880.0	63880.1	63880.2
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		Fd 01					
AWARD							
1. Prior Year Carry over	.04	393,762.00	5,000.00	593,976.23	133,519.49	110,592.75	288,539.38
2. a. Current Year Award	1,305,675.86	0.00	0.00		0.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,305,675.86	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,305,675.90	393,762.00	5,000.00	593,976.23	133,519.49	110,592.75	288,539.38
REVENUES							
5. Unearned Revenue Deferred from Prior Year	.04	393,762.00	0.00	(3,635.85)	133,519.49		
6. Cash Received in Current Year	1,456,519.71	0.00	5,000.00	505,033.58	0.00	33,217.35	288,539.38
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,456,519.75	393,762.00	5,000.00	501,397.73	133,519.49	33,217.35	288,539.38
EXPENDITURES							
9. Donor-Authorized Expenditures	1,305,675.90	40,952.30	5,000.00	316,390.32	0.00	11,175.00	288,539.38
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,305,675.90	40,952.30	5,000.00	316,390.32	0.00	11,175.00	288,539.38
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)	150,843.85	352,809.70	0.00	185,007.41	133,519.49	22,042.35	0.00
a. Unearned Revenue	0.00	352,809.70		277,585.91	133,519.49	99,417.75	0.00
b. Accounts Payable	312,679.37						
c. Accounts Receivable	161,835.52			92,578.50		77,375.40	0.00
14. Unused Grant Award Calculation							

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

Description	001	002	003	004	005	006	007
(line 4 minus line 9)	0.00	352,809.70	0.00	277,585.91	133,519.49	99,417.75	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	352,809.70	0.00	0.00	133,519.49	99,417.75	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,305,675.90	40,952.30	5,000.00	316,390.32	0.00	11,175.00	288,539.38

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
STATE PROGRAM NAME	SWP Round 5	SpEd Workability I	SSP	IPI Grant	STRS On Behalf	CA State Preschool	Fresh Fruit and Veg
RESOURCE CODE	63880.3	6520	7370	7422	7690	6105	5370
REVENUE OBJECT		8590	8590	8590	8590	8590	8220
LOCAL DESCRIPTION (if any)						Fd 12	Fd 13
AWARD							
1. Prior Year Carry over	180,542.60	99,616.72	109,641.73	2,807,887.41	0.00	1,633,811.28	6,862.89
2. a. Current Year Award	0.00		0.00	0.00	4,907,278.00	1,379,507.38	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	4,907,278.00	1,379,507.38	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	180,542.60	99,616.72	109,641.73	2,807,887.41	4,907,278.00	3,013,318.66	6,862.89
REVENUES							
5. Unearned Revenue Deferred from Prior Year	180,542.60	(299.28)	39,413.83	2,636,633.54	0.00	1,633,811.28	6,862.89
6. Cash Received in Current Year	0.00		37,727.90	171,253.87	4,907,278.00	1,379,507.38	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	180,542.60	(299.28)	77,141.73	2,807,887.41	4,907,278.00	3,013,318.66	6,862.89
EXPENDITURES							
9. Donor-Authorized Expenditures		99,616.72	37,727.90	171,253.87	4,907,278.00	1,379,507.38	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	99,616.72	37,727.90	171,253.87	4,907,278.00	1,379,507.38	0.00
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)	180,542.60	(99,916.00)	39,413.83	2,636,633.54	0.00	1,633,811.28	6,862.89
a. Unearned Revenue	180,542.60	0.00	71,913.83	2,636,633.54	0.00	1,633,811.28	6,862.89
b. Accounts Payable							
c. Accounts Receivable		99,916.00	32,500.00		0.00		
14. Unused Grant Award Calculation							

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

Description	008	009	010	011	012	013	014
(line 4 minus line 9)	180,542.60	0.00	71,913.83	2,636,633.54	0.00	1,633,811.28	6,862.89
15. If Carryover is allowed, enter line 14 amount here	180,542.60	0.00	71,913.83	2,636,633.54	0.00	1,633,811.28	6,862.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	99,616.72	37,727.90	171,253.87	4,907,278.00	1,379,507.38	0.00

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

Description	015	
STATE PROGRAM NAME	Breakfast Grab and Go	TOTAL
RESOURCE CODE	5380	
REVENUE OBJECT	8520	
LOCAL DESCRIPTION (if any)	Fd 13	
AWARD		
1. Prior Year Carry over	1,002.01	6,364,754.53
2. a. Current Year Award		7,592,461.24
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	7,592,461.24
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,002.01	13,957,215.77
REVENUES		
5. Unearned Revenue Deferred from Prior Year	1,002.01	5,021,612.55
6. Cash Received in Current Year		8,784,077.17
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	1,002.01	13,805,689.72
EXPENDITURES		
9. Donor-Authorized Expenditures		8,563,116.77
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	8,563,116.77
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)	1,002.01	5,242,572.95
a. Unearned Revenue	1,002.01	5,394,099.00
b. Accounts Payable		312,679.37
c. Accounts Receivable		464,205.42
14. Unused Grant Award Calculation		

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

Description	015	
(line 4 minus line 9)	1,002.01	5,394,099.00
15. If Carryover is allowed, enter line 14 amount here	1,002.01	5,116,513.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	8,563,116.77

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

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

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

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

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

Description	001	002	003	004	005	
FEDERAL PROGRAM NAME	Pandemic EBT Local Admin Grant	We Can Work	COPS	ARP CA State Preschool	SCA	TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	5810	58103	58104	5059	5466	
REVENUE OBJECT	8290	8290	8290	8290	8220	
LOCAL DESCRIPTION (if any)				Fd 12	Fd 13	
AWARD						
1. Prior Year Restricted						
Ending Balance	5,814.00	0.00	0.00	63,474.75	0.00	69,288.75
2. a. Current Year Award	0.00	107,129.75	500,000.00	0.00	437,370.33	1,044,500.08
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	107,129.75	500,000.00	0.00	437,370.33	1,044,500.08
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,814.00	107,129.75	500,000.00	63,474.75	437,370.33	1,113,788.83
REVENUES						
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	437,370.33	437,370.33
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	107,129.75	500,000.00	0.00	0.00	607,129.75
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	107,129.75	500,000.00	0.00	0.00	607,129.75
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	107,129.75	500,000.00	0.00	437,370.33	1,044,500.08
EXPENDITURES						
10. Donor-Authorized Expenditures		107,129.75	500,000.00	63,474.75	199,419.31	870,023.81
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures						

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

Description	001	002	003	004	005	
(line 10 plus line 11)	0.00	107,129.75	500,000.00	63,474.75	199,419.31	870,023.81
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	5,814.00	0.00	0.00	0.00	237,951.02	243,765.02

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELO	Educator Effectiveness	Educator Effectiveness	Educator Effectiveness	Educator Effectiveness	Educator Effectiveness	Lottery Instructional Materials
RESOURCE CODE	2600	62660	62660.5	62660.7	62660.8	62660.9	6300
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8560
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	8,123,374.42	2,510,997.17	(35,650.00)	(4,631.89)	(143,340.00)	(41,612.58)	1,255,742.48
2. a. Current Year Award	7,868,361.00	(657,643.46)	176,995.69	256,738.14	182,297.05	41,612.58	688,626.73
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,868,361.00	(657,643.46)	176,995.69	256,738.14	182,297.05	41,612.58	688,626.73
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	15,991,735.42	1,853,353.71	141,345.69	252,106.25	38,957.05	0.00	1,944,369.21
REVENUES							
5. Cash Received in Current Year	7,868,361.00	(657,643.46)	176,995.69	256,738.14	182,297.05	41,612.58	512,500.86
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	176,125.87
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	176,125.87
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	7,868,361.00	(657,643.46)	176,995.69	256,738.14	182,297.05	41,612.58	688,626.73
EXPENDITURES							
10. Donor-Authorized Expenditures	4,065,923.65	0.00	141,345.69	252,106.25	38,957.05		803,575.05
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,065,923.65	0.00	141,345.69	252,106.25	38,957.05	0.00	803,575.05

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

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	11,925,811.77	1,853,353.71	0.00	0.00	0.00	0.00	1,140,794.16

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	CSPA	AB602	SpEd Regional	SpEd VI Low Incidence	SpEd Regional	SpEd DPR	State Mental Health
RESOURCE CODE	6332	65000	65001	65001.1	65004	6536	6546
REVENUE OBJECT	8590	8791 8710	8791 8710	8791 8710	8791 8710	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	14,566,652.09	0.00	0.00	0.00	0.00	130,700.34	0.00
2. a. Current Year Award	0.00	6,091,732.07	1,997,588.00	4,839.22	3,139,847.47	(130,700.34)	464,911.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	6,091,732.07	1,997,588.00	4,839.22	3,139,847.47	(130,700.34)	464,911.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	14,566,652.09	6,091,732.07	1,997,588.00	4,839.22	3,139,847.47	0.00	464,911.00
REVENUES							
5. Cash Received in Current Year	(8,695,000.00)	4,784,521.34	1,997,588.00	4,839.22	3,139,847.47	(130,700.34)	513,591.66
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	8,695,000.00	1,307,210.73	0.00	0.00	0.00	0.00	(48,680.66)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	8,695,000.00	1,307,210.73	0.00	0.00	0.00	0.00	(48,680.66)
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	6,091,732.07	1,997,588.00	4,839.22	3,139,847.47	(130,700.34)	464,911.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,215,259.93	6,091,732.07	1,997,588.00	4,839.22	3,139,847.47	0.00	427,106.16
11. Non Donor-Authorized Expenditures		8,256,936.24					
12. Total Expenditures							
(line 10 plus line 11)	2,215,259.93	14,348,668.31	1,997,588.00	4,839.22	3,139,847.47	0.00	427,106.16

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
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	12,351,392.16	0.00	0.00	0.00	0.00	0.00	37,804.84

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	SpEd Early Intervention Preschool	Arts, Music, Instructional Materials	Prop 28 Arts & Music	Kitchen Infrastructure Funds	KIT Staff Training	Kitchen Infrastructure Training	College and Career Access
RESOURCE CODE	6547	6762	6770	7028	7029	7032	7339
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	708,021.00	3,563,117.87	0.00	16,400.36	54,632.82	976,034.00	0.00
2. a. Current Year Award	418,944.00	83,332.00	993,635.00	54,161.80	0.00	31,781.00	100,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	418,944.00	83,332.00	993,635.00	54,161.80	0.00	31,781.00	100,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,126,965.00	3,646,449.87	993,635.00	70,562.16	54,632.82	1,007,815.00	100,000.00
REVENUES							
5. Cash Received in Current Year	418,944.00	83,332.00	993,635.00	54,161.80	0.00	31,781.00	90,000.00
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	0.00	10,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	418,944.00	83,332.00	993,635.00	54,161.80	0.00	31,781.00	100,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	14,058.31	11,736.30	0.00	70,562.16	0.00	600,442.11	77,106.48
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	14,058.31	11,736.30	0.00	70,562.16	0.00	600,442.11	77,106.48

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

Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,112,906.69	3,634,713.57	993,635.00	0.00	54,632.82	407,372.89	22,893.52

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

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	LCFF Equity	A-G Access	A-G LLM	ELO	ELO Goal 1	ELO Goal 2	ELO Goal 3
RESOURCE CODE	7399	7412	7413	74250	74251	74252	74253
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	399,739.93	188,152.70	2,446,690.80	(559.65)	(551,266.66)	(22,009.64)
2. a. Current Year Award	225,259.00	0.00	0.00	(1,113,209.89)	559.65	810,392.96	22,009.64
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	225,259.00	0.00	0.00	(1,113,209.89)	559.65	810,392.96	22,009.64
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	225,259.00	399,739.93	188,152.70	1,333,480.91	0.00	259,126.30	0.00
REVENUES							
5. Cash Received in Current Year	225,259.00	0.00	0.00	(1,113,209.89)	559.65	810,392.96	22,009.64
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	225,259.00	0.00	0.00	(1,113,209.89)	559.65	810,392.96	22,009.64
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	45,367.26	63,989.97	31,111.41	0.00	259,126.30	0.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	0.00	45,367.26	63,989.97	31,111.41	0.00	259,126.30	0.00
RESTRICTED ENDING BALANCE							

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

Description	022	023	024	025	026	027	028
13. Current Year (line 4 minus line 10)	225,259.00	354,372.67	124,162.73	1,302,369.50	0.00	0.00	0.00

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

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	ELO Goal 5	ELO Goal 6	ELO Goal 7	ELO Goal 8	ELO PA	ELO PA Goal 1	ELO PA Goal 2
RESOURCE CODE	74255	74256	74257	74258	74260	74261	74262
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	(179,817.02)	(19,466.42)	0.00	(17,065.46)	453,535.49	(2,052.60)	(29,427.43)
2. a. Current Year Award	210,648.00	19,466.42	2,668.11	47,465.11	(87,557.81)	5,131.24	82,426.57
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	210,648.00	19,466.42	2,668.11	47,465.11	(87,557.81)	5,131.24	82,426.57
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	30,830.98	0.00	2,668.11	30,399.65	365,977.68	3,078.64	52,999.14
REVENUES							
5. Cash Received in Current Year	210,648.00	19,466.42	2,668.11	47,465.11	(87,557.81)	5,131.24	82,426.57
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	210,648.00	19,466.42	2,668.11	47,465.11	(87,557.81)	5,131.24	82,426.57
EXPENDITURES							
10. Donor-Authorized Expenditures	30,830.98	0.00	2,668.11	30,399.65	0.00	3,078.64	52,999.14
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	30,830.98	0.00	2,668.11	30,399.65	0.00	3,078.64	52,999.14
RESTRICTED ENDING BALANCE							

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

Description	029	030	031	032	033	034	035
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	365,977.68	0.00	0.00

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

Description	036	037	038	039	040	041	042
STATE PROGRAM NAME	Learning Recovery	Ethnic Studies	MTSS	CalWorks Adult Ed	Adult Ed Block Grant	CSPP Prop 98	NSLP
RESOURCE CODE	7435	7810	7812	6371	63910	7813	5310
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8220 8520 8634
LOCAL DESCRIPTION (if any)				Fd 11	Fd 11	Fd 12	Fd 13
AWARD							
1. Prior Year Restricted							
Ending Balance	10,675,288.00	55,266.72	315,000.00	158,183.00	185,438.82	0.00	3,026,163.90
2. a. Current Year Award	10,740.00	0.00	(157,500.00)	112,239.00	1,568,719.99	883,782.00	6,113,128.99
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	10,740.00	0.00	(157,500.00)	112,239.00	1,568,719.99	883,782.00	6,113,128.99
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	10,686,028.00	55,266.72	157,500.00	270,422.00	1,754,158.81	883,782.00	9,139,292.89
REVENUES							
5. Cash Received in Current Year	10,740.00	0.00	(157,500.00)	74,759.00	1,308,264.99	883,782.00	5,233,695.23
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	37,480.00	260,455.00	0.00	879,433.76
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	37,480.00	260,455.00	0.00	879,433.76
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	10,740.00	0.00	(157,500.00)	112,239.00	1,568,719.99	883,782.00	6,113,128.99
EXPENDITURES							
10. Donor-Authorized Expenditures	538,879.72	1,968.06	0.00	34,088.38	1,471,954.43	0.00	5,221,816.51
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	538,879.72	1,968.06	0.00	34,088.38	1,471,954.43	0.00	5,221,816.51

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

Description	036	037	038	039	040	041	042
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	10,147,148.28	53,298.66	157,500.00	236,333.62	282,204.38	883,782.00	3,917,476.38

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

Description	043		044	
	CACFP	SFSP	TOTAL	
STATE PROGRAM NAME	5320	53300		
RESOURCE CODE	8220	8220		
REVENUE OBJECT	Fd 13	Fd 13		
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted				
Ending Balance	608,974.70	1,027,782.83		50,398,990.09
2. a. Current Year Award	852,037.11			31,415,465.04
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	852,037.11	0.00		31,415,465.04
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	1,461,011.81	1,027,782.83		81,814,455.13
REVENUES				
5. Cash Received in Current Year	739,611.99			19,986,015.22
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	112,425.12	0.00		11,429,449.82
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	112,425.12	0.00		11,429,449.82
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	852,037.11	0.00		31,415,465.04
EXPENDITURES				
10. Donor-Authorized Expenditures	852,037.11			28,592,501.57
11. Non Donor-Authorized				
Expenditures				8,256,936.24
12. Total Expenditures				
(line 10 plus line 11)	852,037.11	0.00		36,849,437.81
RESTRICTED ENDING BALANCE				

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

Description	043	044	
13. Current Year (line 4 minus line 10)	608,974.70	1,027,782.83	53,221,953.56

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

Description	001	
LOCAL PROGRAM NAME	RRMA	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	8980	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance	0.00	0.00
2. a. Current Year Award	4,043,226.33	4,043,226.33
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,043,226.33	4,043,226.33
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,043,226.33	4,043,226.33
REVENUES		
5. Cash Received in Current Year	4,043,226.33	4,043,226.33
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)	4,043,226.33	4,043,226.33
EXPENDITURES		
10. Donor-Authorized Expenditures	4,043,226.33	4,043,226.33
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	4,043,226.33	4,043,226.33

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

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

Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Azusa Unified

Los Angeles County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
13	0000	(\$65,676.63)
Explanation: The district deposits miscellaneous local revenue and interest into this resource. A negative FMV value from the past exceeds the effect of these positive balances, resulting in an overall negative fund balance.		
Total of negative resource balances for Fund 13		(\$65,676.63)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

Passed

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	8677	(\$643,342.00)
Explanation: The district set an accounts receivable in 22-23 for Pomona USD and Hacienda USD to reimburse the district for programs operated outside of the SELPA model. The district did not receive these reimbursements in 23-24 and has since reset the accrual in the 6500 resource (not the 0000) as a better match for the special education program.			
01	6536	8590	(\$141,466.00)
Explanation: The SELPA confirmed that the district will not be receiving the 22-23 accounts receivable and it has been reversed and not reset due to the approved reimbursable items being less than the receivable.			
01	7810	8590	(\$157,500.00)
Explanation: The district set a receivable in 22-23 for the MTSS program administered by the Orange County Department of Education. The district did not earn 50% of the award as of June 30, 2024. Therefore, this prior year receivable has been reversed and will not be reset until the district earns the award.			
12	9010	5800	(\$2,480.63)
Explanation: The district entry GAX,240000002452,1.00,1 for 22-23 accounts payable for the vendor BLUUM USA, INC. did not result in the same amount accrued. The reversal of the prior year accrual remains in the income statement as unpaid.			
13	0000	9790	(\$65,676.63)
Explanation: The district deposits miscellaneous local revenue and interest into this resource. A negative FMV value from the past exceeds the effect of these positive balances, resulting in an overall negative fund balance.			
13	5310	3502	(\$1,505.08)
Explanation: The district posted JVER,25000000020,1.00,7 that resulted in this outcome.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	6536	(\$141,466.00)
Explanation: The SELPA confirmed that the district will not be receiving the 22-23 accounts receivable and it has been reversed and not reset due to the approved reimbursable items being less than the receivable.		
01	7810	(\$157,500.00)
Explanation: The district set a receivable in 22-23 for the MTSS program administered by the Orange County Department of Education. The district did not earn 50% of the award as of June 30, 2024. Therefore, this prior year receivable has been reversed and will not be reset until the district earns the award.		

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.	<u>Passed</u>
ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.	<u>Passed</u>
CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>
DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**