

# **Cotati-Rohnert Park Unified School District**

## **2023-2024 Unaudited Actuals**

**PRESENTED BY  
CHIEF BUSINESS OFFICIAL  
JOHN BARTOLOME**

**SUPERINTENDENT  
MAITÉ ITURRI**

**GOVERNING BOARD:  
MICHELLE WING, PRESIDENT  
ERIC MARTIN, CLERK                      SHIRLEY JOHNSON, TRUSTEE  
LEFFLER BROWN, TRUSTEE              MARK NELSON, TRUSTEE**

**PREPARED BY MOLLY KOLER  
DIRECTOR OF BUSINESS AND FISCAL SERVICES**

**September 10, 2024**

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2023-24

Unaudited Actuals

Section I

Summary Comparison of Unaudited Actuals to Adopt Budget





**2023-2024**  
**ASSIGNMENT OF UNRESTRICTED ENDING BALANCE**

		**	**	**	**	**				
	RES.	Unrestricted 0000	Parcel Tax 0004	MUSIC 0151 Goal 1510	Planners/ Parking Permits 0201 PARK/PLAN	Graton School Contribution 0226	MAA 0301	3rd Party Billing 0901	State Lottery 1100 Unrestricted	Totals
Site	Mgmt									
University Elem.										0.00
Monte Vista										0.00
Evergreen										0.00
M. Hahn										0.00
T. Page										0.00
John Reed										0.00
Waldo										0.00
TMS										0.00
LJMS										0.00
Tech High										0.00
RCHS					4,142.37					4,142.37
Business Svcs.			932.56					34.89		967.45
Educational Svcs.										0.00
Special Education							708,768.96			708,768.96
To Be Allocated		3,204,370.65		0.00		133,325.99			1,340,091.76	4,677,788.40
Less: Prepaids										
<b>Totals</b>		<b>3,204,370.65</b>	<b>932.56</b>	<b>0.00</b>	<b>4,142.37</b>	<b>133,325.99</b>	<b>708,768.96</b>	<b>34.89</b>	<b>1,340,091.76</b>	<b>5,391,667.18</b>

Less Nonspendable components of ending fund balance (Revolving cash, Prepaid expenses, Other nonspendable assets)	(12,491.00)
Less Designated carryover balances (**)	(847,169.88)
Less Budget stabilization reserve	(4,532,006.30)
<b>Unassigned/Unappropriated ending balance</b>	<b>0.00</b>

**2023-24 UNUSED GRANT AWARDS, DEFERRED REVENUE & LEGALLY RESTRICTED**

Resource	Expanded Learning Opportunities Program	TITLE I	TITLE IV	Title III Immigrant	Title III	Homeless Innovation
Site	2600	3010	4127	4201	4203	5633
University Elem.						
Monte Vista						
Richard Crane						
Evergreen						
Hahn						
Thomas Page						
John Reed						
TMS						
LJMS						
Tech High						
RCHS						
El Camino HS						
Business Svcs.						
Educ. Services	2,041,982.39	134,699.37	17,275.70	17,476.46	35,323.06	65,508.41
Special Ed						
Student Services						
Superintendent						
Maintenance						
Ed Foundation						
Food Services						
To Be Allocated						
Technology Dept						
<b>Total Unused</b>	<b>2,041,982.39</b>	<b>134,699.37</b>	<b>17,275.70</b>	<b>17,476.46</b>	<b>35,323.06</b>	<b>65,508.41</b>

Unused Grant Amounts	
Resource #	
4127	134,699.37
4127	17,275.70
4201	17,476.46
4203	35,323.06
5633	65,508.41
<b>Total</b>	<b>\$ 270,283.00</b>

2023-24

2022-23 UNUSED GRANT AWARDS, DEFERRED REVENUE & LEGALLY RESTRICTED ENDING BALANCES

Resource	Educator Effectiveness	Restricted Lottery	Arts, Music, and Instructional Materials Block Grant	Arts & Music in Schools Prop. 28	Child Nutrition Kitchen Infrastructure	Class Sch Empl Prof Dev Blk Grant	LCFF Equity Multiplier	A-G Access Grant	Learning Recovery Block Grant	MTSS/Ethnic Studies Other State Grants
Site	6266	6300	6762	6770	7032	7311	7399	7412	7435	7810
University Elem.										
Monte Vista										
Richard Crane										
Evergreen										
Hahn										
Thomas Page										
John Reed										
TMS										
LJMS										
Tech High										
RCHS										
El Camino HS										
Business Svcs.										
Educ. Services	352,004.00	337,116.10	2,293,772.43	812,338.72		23,266.67	50,000.00	61,797.84	2,538,403.23	162,826.03
Special Ed			-	-						
Student Services										
Superintendent										
Maintenance										
Ed Foundation										
Food Services					171,344.33					
To Be Allocated										
Technology Dept										
Total Unused	352,004.00	337,116.10	2,293,772.43	812,338.72	171,344.33	23,266.67	50,000.00	61,797.84	2,538,403.23	162,826.03



2023-24 2022-23 UNUSED GRANT AWARDS, DEFERRED REVENUE & LEGALLY RESTRICTED ENDING BALANCES

Resource	Restricted Maint.	IT/ELOP Donations Textbook Adoption Teacher Residency Grant	LEA Medi-Cal Billing	RESIG Safety Cr.	Local Donations	Educ. Foundtn	Class Donations	Lost Materials	Restricted Totals
Site	8150	9010	9030	9090	9821	9822	9893	9894	
University Elem.								139.00	139.00
Monte Vista							69.31	257.68	326.99
Richard Crane								30.60	30.60
Evergreen								688.35	688.35
Hahn								1,626.08	1,626.08
Thomas Page								489.00	489.00
John Reed								0.31	0.31
TMS							392.05	414.82	806.87
LJMS							3,027.58	1,581.88	4,609.46
Tech High							2,599.83		2,599.83
RCHS							8,114.75	3,770.15	11,884.90
El Camino HS									0.00
Business Svcs.									0.00
Educ. Services		50,859.29							8,994,649.70
Special Ed			1,302,866.59						1,302,866.59
Student Services		31,618.57							31,618.57
Superintendent		879,495.00							879,495.00
Maintenance	706,720.10			26,307.86					733,027.96
Ed Foundation									0.00
Food Services									171,344.33
To Be Allocated					288,183.09	91.40			288,274.49
Techology Dept		70,541.37							70,541.37
<b>Total Unused</b>	<b>706,720.10</b>	<b>1,032,514.23</b>	<b>1,302,866.59</b>	<b>26,307.86</b>	<b>288,183.09</b>	<b>91.40</b>	<b>14,203.52</b>	<b>8,997.87</b>	<b>12,495,019.40</b>

Legally Restricted Ending Balance

Resource #	Amount
2600	2,041,982.39
6266	352,004.00
6300	337,116.10
6762	2,293,772.43
6770	812,338.72
7032	171,344.33
7311	23,266.67
7399	50,000.00
7412	61,797.84
7435	2,538,403.23
7810	162,826.03
8150	706,720.10
9010	1,032,514.23
9030	1,302,866.59
9090	26,307.86
9821	288,183.09
9822	91.40
9893	14,203.52
9894	8,997.87
<b>Total</b>	<b>12,224,736.40</b>

2023-24

Unaudited Actuals

Section II

School District Certification

**Unaudited Actuals**  
**FINANCIAL REPORTS**  
**2023-24 Unaudited Actuals**  
**Summary of Unaudited Actual Data Submission**

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.89%
	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.	\$1,888,982.07
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	\$60,808,819.68
	Appropriations Subject to Limit	\$60,808,819.68
	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	5.84%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to COE 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:

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2023-24

Unaudited Actuals

Section III

Financial Reports

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	71,688,066.61	1,217,769.00	72,905,835.61	73,888,753.00	1,200,526.00	75,089,279.00	3.0%
2) Federal Revenue		8100-8299	0.00	3,636,225.69	3,636,225.69	0.00	2,799,199.00	2,799,199.00	-23.0%
3) Other State Revenue		8300-8599	2,346,261.61	9,197,627.20	11,543,888.81	2,032,858.00	8,715,920.00	10,748,778.00	-6.9%
4) Other Local Revenue		8600-8799	5,031,654.84	6,635,634.04	11,667,288.88	4,041,100.00	4,428,723.00	8,469,823.00	-27.4%
5) TOTAL, REVENUES			79,065,983.06	20,687,255.93	99,753,238.99	79,962,711.00	17,144,368.00	97,107,079.00	-2.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	27,753,451.79	9,083,539.28	36,836,991.07	28,548,898.00	10,156,384.00	38,705,282.00	5.1%
2) Classified Salaries		2000-2999	6,970,013.07	5,190,077.21	12,160,090.28	7,269,634.00	5,770,506.00	13,040,140.00	7.2%
3) Employee Benefits		3000-3999	17,599,491.84	10,516,093.67	28,115,585.51	18,566,986.00	11,824,573.00	30,391,559.00	8.1%
4) Books and Supplies		4000-4999	673,252.65	2,375,675.87	3,048,928.52	685,359.00	1,904,773.00	2,590,132.00	-15.0%
5) Services and Other Operating Expenditures		5000-5999	8,249,970.10	11,461,011.58	19,710,981.68	8,592,631.00	9,954,303.00	18,546,934.00	-5.9%
6) Capital Outlay		6000-6999	1,500,000.00	771,432.14	2,271,432.14	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,179.00	147,325.00	189,504.00	49,417.00	0.00	49,417.00	-73.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(542,733.97)	471,860.97	(70,873.00)	(460,124.00)	460,124.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			62,245,624.48	40,017,015.72	102,262,640.20	63,252,801.00	40,070,663.00	103,323,464.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS+ B9)</b>			16,820,358.58	(19,329,759.79)	(2,509,401.21)	16,709,910.00	(22,926,295.00)	(6,216,385.00)	147.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,060,000.00	1,060,000.00	0.00	1,000,000.00	1,000,000.00	-5.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	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	(17,646,627.10)	17,646,627.10	0.00	(19,372,848.00)	19,372,848.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,646,627.10)	18,706,627.10	1,060,000.00	(19,372,848.00)	20,372,848.00	1,000,000.00	-5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(826,268.52)	(623,132.69)	(1,449,401.21)	(2,662,938.00)	(2,553,447.00)	(5,216,385.00)	259.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,976,571.70	12,847,869.09	19,824,440.79	5,391,667.18	12,224,736.40	17,616,403.58	-11.1%
b) Audit Adjustments		9793	(758,636.00)	0.00	(758,636.00)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			6,217,935.70	12,847,869.09	19,065,804.79	5,391,667.18	12,224,736.40	17,616,403.58	-7.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,217,935.70	12,847,869.09	19,065,804.79	5,391,667.18	12,224,736.40	17,616,403.58	-7.6%
2) Ending Balance, June 30 (E + F1e)			5,391,667.18	12,224,736.40	17,616,403.58	2,728,729.18	9,671,289.40	12,400,018.58	-29.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
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	12,224,736.40	12,224,736.40	0.00	9,671,289.40	9,671,289.40	-20.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,386,667.18	0.00	5,386,667.18	2,728,729.18	0.00	2,728,729.18	-49.3%
<b>G.ASSETS</b>									
1) Cash									
a) in County Treasury		9110	11,452,407.45	9,795,234.27	21,247,641.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	(298,232.00)	0.00	(298,232.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	1,852.00	939.83	2,791.83				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	175,093.51	180,732.95	355,826.46				
4) Due from Grantor Government		9290	309,785.49	4,410,228.19	4,720,013.68				
5) Due from Other Funds		9310	160,240.50	1,060,000.00	1,220,240.50				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	7,491.00	0.00	7,491.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			11,813,637.95	15,447,135.24	27,260,773.19				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,971,947.81	3,018,441.73	4,990,389.54				
2) Due to Grantor Governments		9590	3,227,780.00	166,173.00	3,393,953.00				
3) Due to Other Funds		9610	1,222,242.96	0.00	1,222,242.96				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	37,784.11	37,784.11				
6) TOTAL, LIABILITIES			6,421,970.77	3,222,398.84	9,644,369.61				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,391,667.18	12,224,736.40	17,616,403.58				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	27,811,273.00	0.00	27,811,273.00	32,157,200.00	0.00	32,157,200.00	15.6%
Education Protection Account State Aid - Current Year		8012	7,273,831.00	0.00	7,273,831.00	10,058,493.00	0.00	10,058,493.00	38.3%
State Aid - Prior Years		8019	(19,151.00)	0.00	(19,151.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	169,011.14	0.00	169,011.14	166,257.00	0.00	166,257.00	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	27,300,660.67	0.00	27,300,660.67	27,404,895.00	0.00	27,404,895.00	0.4%
Unsecured Roll Taxes		8042	1,137,417.04	0.00	1,137,417.04	1,177,967.00	0.00	1,177,967.00	3.6%
Prior Years' Taxes		8043	3,864.84	0.00	3,864.84	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,148,235.04	0.00	1,148,235.04	1,064,600.00	0.00	1,064,600.00	-7.3%
Education Revenue Augmentation Fund (ERAF)		8045	4,063,931.00	0.00	4,063,931.00	3,848,644.00	0.00	3,848,644.00	-5.3%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	5,107,267.88	0.00	5,107,267.88	354,000.00	0.00	354,000.00	-93.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			73,996,340.61	0.00	73,996,340.61	76,232,056.00	0.00	76,232,056.00	3.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,308,274.00)	0.00	(2,308,274.00)	(2,343,303.00)	0.00	(2,343,303.00)	1.5%
Property Taxes Transfers		8097	0.00	1,217,769.00	1,217,769.00	0.00	1,200,526.00	1,200,526.00	-1.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			71,688,066.61	1,217,769.00	72,905,835.61	73,888,753.00	1,200,526.00	75,089,279.00	3.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,380,846.00	1,380,846.00	0.00	1,379,992.00	1,379,992.00	-0.1%
Special Education Discretionary Grants		8182	0.00	136,567.00	136,567.00	0.00	129,751.00	129,751.00	-5.0%
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		725,341.88	725,341.88		835,314.00	835,314.00	15.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		171,032.87	171,032.87		165,805.00	165,805.00	-3.1%
Title III, Immigrant Student Program	4201	8290		21,622.54	21,622.54		18,848.00	18,848.00	-12.8%
Title III English Learner Program	4203	8290		145,659.44	145,659.44		173,433.00	173,433.00	19.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		32,303.30	32,303.30		49,579.00	49,579.00	53.5%
Career and Technical Education	3500-3599	8290		54,585.00	54,585.00		46,477.00	46,477.00	-14.9%
All Other Federal Revenue	All Other	8290	0.00	968,267.66	968,267.66	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>3,636,225.69</b>	<b>3,636,225.69</b>	<b>0.00</b>	<b>2,799,199.00</b>	<b>2,799,199.00</b>	<b>-23.0%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	272,584.00	0.00	272,584.00	277,218.00	0.00	277,218.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	1,366,939.29	709,370.68	2,076,309.97	1,136,369.00	450,000.00	1,586,369.00	-23.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/1 n-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		305,224.26	305,224.26		305,224.00	305,224.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	706,738.32	8,183,032.26	8,889,770.58	619,271.00	7,960,696.00	8,579,967.00	-3.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,346,261.61</b>	<b>9,197,627.20</b>	<b>11,543,888.81</b>	<b>2,032,858.00</b>	<b>8,715,920.00</b>	<b>10,748,778.00</b>	<b>-6.9%</b>
<b>OTHER LOCAL REVENUE</b>									

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	1,335,593.30	0.00	1,335,593.30	1,342,000.00	0.00	1,342,000.00	0.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	264,548.20	0.00	264,548.20	199,160.00	0.00	199,160.00	-24.7%
Interest		8660	746,479.86	0.00	746,479.86	350,000.00	0.00	350,000.00	-53.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	460,404.00	0.00	460,404.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	51,615.04	0.00	51,615.04	30,000.00	0.00	30,000.00	-41.9%
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	2,173,014.44	2,272,188.04	4,445,202.48	2,119,940.00	228,723.00	2,348,663.00	-47.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,363,446.00	4,363,446.00		4,200,000.00	4,200,000.00	-3.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,031,654.84	6,635,634.04	11,667,288.88	4,041,100.00	4,428,723.00	8,469,823.00	-27.4%
TOTAL, REVENUES			79,065,983.06	20,687,255.93	99,753,238.99	79,962,711.00	17,144,368.00	97,107,079.00	-2.7%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	21,771,295.74	4,782,982.46	26,554,278.20	22,295,230.00	5,572,055.00	27,867,285.00	4.9%
Certificated Pupil Support Salaries		1200	2,314,058.68	1,089,724.19	3,403,782.87	2,517,063.00	1,086,453.00	3,603,516.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,597,102.93	1,511,325.26	5,108,428.19	3,654,762.00	1,655,764.00	5,310,526.00	4.0%
Other Certificated Salaries		1900	70,994.44	1,699,507.37	1,770,501.81	81,843.00	1,842,112.00	1,923,955.00	8.7%
TOTAL, CERTIFICATED SALARIES			27,753,451.79	9,083,539.28	36,836,991.07	28,548,898.00	10,156,384.00	38,705,282.00	5.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	497,456.26	3,050,769.35	3,548,225.61	693,039.00	3,395,526.00	4,088,565.00	15.2%
Classified Support Salaries		2200	2,085,689.13	642,356.03	2,728,045.16	2,072,859.00	740,701.00	2,813,560.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	786,648.98	1,044,338.02	1,830,987.00	793,421.00	1,054,162.00	1,847,583.00	0.9%
Clerical, Technical and Office Salaries		2400	2,729,197.87	447,756.64	3,176,954.51	2,799,113.00	577,367.00	3,376,480.00	6.3%
Other Classified Salaries		2900	871,020.83	4,857.17	875,878.00	911,202.00	2,750.00	913,952.00	4.3%
TOTAL, CLASSIFIED SALARIES			6,970,013.07	5,190,077.21	12,160,090.28	7,269,634.00	5,770,506.00	13,040,140.00	7.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,122,343.95	4,787,722.38	9,910,066.33	5,326,098.00	5,188,999.00	10,515,097.00	6.1%
PERS		3201-3202	1,689,491.89	1,374,758.87	3,064,250.76	1,868,342.00	1,601,714.00	3,470,056.00	13.2%
OASDI/Medicare/Allemative		3301-3302	930,631.69	528,354.89	1,458,986.58	961,163.00	609,581.00	1,570,744.00	7.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	8,770,887.21	3,624,408.86	12,395,296.07	9,253,961.00	4,200,618.00	13,454,579.00	8.5%
Unemployment Insurance		3501-3502	23,649.50	6,826.22	30,475.72	17,252.00	7,703.00	24,955.00	-18.1%
Workers' Compensation		3601-3602	474,757.10	194,022.45	668,779.55	485,629.00	215,958.00	701,587.00	4.9%
OPEB, Allocated		3701-3702	587,730.50	0.00	587,730.50	654,541.00	0.00	654,541.00	11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,599,491.84</b>	<b>10,516,093.67</b>	<b>28,115,585.51</b>	<b>18,566,986.00</b>	<b>11,824,573.00</b>	<b>30,391,559.00</b>	<b>8.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	(26,499.73)	750,924.89	724,425.16	0.00	374,743.00	374,743.00	-48.3%
Books and Other Reference Materials		4200	929.95	18,554.81	19,484.76	3,718.00	8,212.00	11,930.00	-38.8%
Materials and Supplies		4300	664,303.03	1,515,988.40	2,180,291.43	641,892.00	1,469,451.00	2,111,343.00	-3.2%
Noncapitalized Equipment		4400	34,519.40	90,207.77	124,727.17	39,749.00	52,367.00	92,116.00	-26.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>673,252.65</b>	<b>2,375,675.87</b>	<b>3,048,928.52</b>	<b>685,359.00</b>	<b>1,904,773.00</b>	<b>2,590,132.00</b>	<b>-15.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	6,076,431.58	6,076,431.58	0.00	5,767,734.00	5,767,734.00	-5.1%
Travel and Conferences		5200	159,659.60	174,935.93	334,595.53	86,213.00	84,905.00	171,118.00	-48.9%
Dues and Memberships		5300	49,000.00	58,127.25	107,127.25	50,174.00	58,541.00	108,715.00	1.5%
<b>Insurance</b>		5400 • 5450	<b>1,184,484.00</b>	<b>7,500.00</b>	<b>1,191,984.00</b>	<b>1,266,213.00</b>	<b>6,000.00</b>	<b>1,272,213.00</b>	<b>6.7%</b>
Operations and Housekeeping Services		5500	2,313,486.14	29,144.56	2,342,630.70	2,566,768.00	16,500.00	2,583,268.00	10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	173,310.74	697,898.72	871,209.46	194,890.00	557,735.00	752,625.00	-13.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,154.00)	0.00	(40,154.00)	(15,000.00)	0.00	(15,000.00)	-62.6%
Professional/Consulting Services and Operating Expenditures		5800	4,146,822.08	4,399,017.90	8,545,839.98	4,140,829.00	3,453,474.00	7,594,303.00	-11.1%
Communications		5900	263,361.54	17,955.64	281,317.18	302,544.00	9,414.00	311,958.00	10.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,249,970.10</b>	<b>11,461,011.58</b>	<b>19,710,981.68</b>	<b>8,592,631.00</b>	<b>9,954,303.00</b>	<b>18,546,934.00</b>	<b>-5.9%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	19,403.81	19,403.81	0.00	0.00	0.00	-100.0%
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	607,535.22	607,535.22	0.00	0.00	0.00	-100.0%
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	1,500,000.00	144,493.11	1,644,493.11	0.00	0.00	0.00	-100.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,500,000.00</b>	<b>771,432.14</b>	<b>2,271,432.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
<b>Tuition</b>									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,162.00	0.00	8,162.00	8,162.00	0.00	8,162.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	34,017.00	0.00	34,017.00	41,255.00	0.00	41,255.00	21.3%
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	147,325.00	147,325.00	0.00	0.00	0.00	-100.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>42,179.00</b>	<b>147,325.00</b>	<b>189,504.00</b>	<b>49,417.00</b>	<b>0.00</b>	<b>49,417.00</b>	<b>-73.9%</b>
<b>OTHER OUTGO- TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(471,860.97)	471,860.97	0.00	(460,124.00)	460,124.00	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	(70,873.00)	0.00	(70,873.00)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO: TRANSFERS OF INDIRECT COSTS			(542,733.97)	471,860.97	(70,873.00)	(460,124.00)	460,124.00	0.00	-100.0%
TOTAL, EXPENDITURES			62,245,624.48	40,017,015.72	102,262,640.20	63,252,801.00	40,070,663.00	103,323,464.00	1.0%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,060,000.00	1,060,000.00	0.00	1,000,000.00	1,000,000.00	-5.7%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,060,000.00	1,060,000.00	0.00	1,000,000.00	1,000,000.00	-5.7%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(17,646,627.10)	17,646,627.10	0.00	(19,372,848.00)	19,372,848.00	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			(17,646,627.10)	17,646,627.10	0.00	(19,372,848.00)	19,372,848.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + C + d + e)</b>			(17,646,627.10)	18,706,627.10	1,060,000.00	(19,372,848.00)	20,372,848.00	1,000,000.00	-5.7%



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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	71,688,066.61	1,217,769.00	72,905,835.61	73,888,753.00	1,200,526.00	75,089,279.00	3.0%
2) Federal Revenue		8100-8299	0.00	3,636,225.69	3,636,225.69	0.00	2,799,199.00	2,799,199.00	-23.0%
3) Other State Revenue		8300-8599	2,346,261.61	9,197,627.20	11,543,888.81	2,032,858.00	8,715,920.00	10,748,778.00	-6.9%
4) Other Local Revenue		8600-8799	5,031,654.84	6,635,634.04	11,667,288.88	4,041,100.00	4,428,723.00	8,469,823.00	-27.4%
5) TOTAL, REVENUES			79,065,983.06	20,687,255.93	99,753,238.99	79,962,711.00	17,144,368.00	97,107,079.00	-2.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		34,661,733.55	26,073,652.74	60,735,386.29	35,830,757.00	26,688,740.00	62,519,497.00	2.9%
2) Instruction - Related Services	2000-2999		7,448,004.76	4,033,081.20	11,481,085.96	7,730,030.00	4,574,124.00	12,304,154.00	7.2%
3) Pupil Services	3000-3999		6,753,643.58	5,739,243.00	12,492,886.58	7,105,344.00	5,772,360.00	12,877,704.00	3.1%
4) Ancillary Services	4000-4999		632,792.63	58,381.43	691,174.06	747,559.00	5,146.00	752,705.00	8.9%
5) Community Services	5000-5999		1,378.35	0.00	1,378.35	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,849,371.86	703,688.49	7,553,060.35	5,594,181.00	515,828.00	6,110,009.00	-19.1%
8) Plant Services	8000-8999		5,856,520.75	3,261,643.86	9,118,164.61	6,195,513.00	2,514,465.00	8,709,978.00	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	42,179.00	147,325.00	189,504.00	49,417.00	0.00	49,417.00	-73.9%
10) TOTAL, EXPENDITURES			62,245,624.48	40,017,015.72	102,262,640.20	63,252,801.00	40,070,663.00	103,323,464.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS- B10)</b>			16,820,358.58	(19,329,759.79)	(2,509,401.21)	16,709,910.00	(22,926,295.00)	(6,216,385.00)	147.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,060,000.00	1,060,000.00	0.00	1,000,000.00	1,000,000.00	-5.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	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	(17,646,627.10)	17,646,627.10	0.00	(19,372,848.00)	19,372,848.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,646,627.10)	18,706,627.10	1,060,000.00	(19,372,848.00)	20,372,848.00	1,000,000.00	-5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(826,268.52)	(623,132.69)	(1,449,401.21)	(2,662,938.00)	(2,553,447.00)	(5,216,385.00)	259.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,976,571.70	12,847,869.09	19,824,440.79	5,391,667.18	12,224,736.40	17,616,403.58	-11.1%

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	(758,636.00)	0.00	(758,636.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,217,935.70	12,847,869.09	19,065,804.79	5,391,667.18	12,224,736.40	17,616,403.58	-7.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,217,935.70	12,847,869.09	19,065,804.79	5,391,667.18	12,224,736.40	17,616,403.58	-7.6%
2) Ending Balance, June 30 (E + F1e)			5,391,667.18	12,224,736.40	17,616,403.58	2,728,729.18	9,671,289.40	12,400,018.58	-29.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
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	12,224,736.40	12,224,736.40	0.00	9,671,289.40	9,671,289.40	-20.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,386,667.18	0.00	5,386,667.18	2,728,729.18	0.00	2,728,729.18	-49.3%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	2,041,982.39	2,127,151.39
6266	Educator Effectiveness, FY 2021-22	352,004.00	0.00
6300	Lottery: Instructional Materials	337,116.10	337,116.10
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,293,772.43	1,813,395.43
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	812,338.72	812,338.72
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	171,344.33	171,344.33
7311	Classified School Employee Professional Development Block Grant	23,266.67	23,266.67
7399	LCFF Equity Multiplier	50,000.00	50,000.00
7412	A-G Access/Success Grant	61,797.84	51,553.84
7435	Learning Recovery Emergency Block Grant	2,538,403.23	829,955.23
7810	Other Restricted State	162,826.03	162,826.03
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	706,720.10	1,061,338.10
9010	Other Restricted Local	2,673,164.56	2,231,003.56
Total, Restricted Balance		12,224,736.40	9,671,289.40

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	381,983.98	0.00	-100.0%
5) TOTAL, REVENUES			381,983.98	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	330,959.80	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			330,959.80	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			51,024.18	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,024.18	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	425,828.98	476,853.16	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,828.98	476,853.16	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,828.98	476,853.16	12.0%
2) Ending Balance, June 30 (E + F1e)			476,853.16	476,853.16	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	476,853.16	476,853.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	476,853.16		
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			476,853.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			476,853.16		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	381,983.98	0.00	-100.0%
TOTAL, REVENUES			381,983.98	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
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	330,959.80	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,959.80	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			330,959.80	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	381,983.98	0.00	-100.0%
5) TOTAL, REVENUES			381,983.98	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		330,959.80	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			330,959.80	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			51,024.18	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,024.18	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	425,828.98	476,853.16	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,828.98	476,853.16	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,828.98	476,853.16	12.0%
2) Ending Balance, June 30 (E + F1e)			476,853.16	476,853.16	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	476,853.16	476,853.16	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	476,853.16	476,853.16
Total, Restricted Balance		476,853.16	476,853.16

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,164,559.05	1,500,000.00	-30.7%
3) Other State Revenue		8300-8599	1,837,456.77	1,775,000.00	-3.4%
4) Other Local Revenue		8600-8799	250,979.90	245,000.00	-2.4%
5) TOTAL, REVENUES			4,252,995.72	3,520,000.00	-17.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	930,144.14	1,029,808.00	10.7%
3) Employee Benefits		3000-3999	354,252.49	486,045.00	37.2%
4) Books and Supplies		4000-4999	19,809.28	80,500.00	306.4%
5) Services and Other Operating Expenditures		5000-5999	1,734,062.81	1,337,675.00	-22.9%
6) Capital Outlay		6000-6999	193,472.88	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,873.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			3,302,614.60	2,934,028.00	-11.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			950,381.12	585,972.00	-38.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			950,381.12	585,972.00	-38.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,033.92	2,541,988.04	55.9%
b) Audit Adjustments		9793	(39,427.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,591,606.92	2,541,988.04	59.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,591,606.92	2,541,988.04	59.7%
2) Ending Balance, June 30 (E + F1e)			2,541,988.04	3,127,960.04	23.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	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	2,508,941.57	3,127,960.04	24.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,367,818.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(72,662.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	514,141.33		
4) Due from Grantor Government		9290	6,191.23		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	32,846.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,848,535.70		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	226,972.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,873.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	8,702.40		
6) TOTAL, LIABILITIES			306,547.66		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,541,988.04		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,074,993.62	1,500,000.00	-27.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	89,565.43	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,164,559.05	1,500,000.00	-30.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,837,456.77	1,775,000.00	-3.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,837,456.77	1,775,000.00	-3.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(855.05)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	57,777.81	30,000.00	-48.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(33,235.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	227,292.14	215,000.00	-5.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,979.90	245,000.00	-2.4%
TOTAL, REVENUES			4,252,995.72	3,520,000.00	-17.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	775,702.27	868,068.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	93,173.64	93,174.00	0.0%
Clerical, Technical and Office Salaries		2400	61,268.23	68,566.00	11.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			930,144.14	1,029,808.00	10.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	114,007.49	153,397.00	34.5%
OASDI/Medicare/Alternative		3301-3302	68,591.57	77,177.00	12.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	158,460.79	240,953.00	52.1%
Unemployment Insurance		3501-3502	446.10	505.00	13.2%
Workers' Compensation		3601-3602	12,746.54	14,013.00	9.9%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>354,252.49</b>	<b>486,045.00</b>	<b>37.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,149.69	50,000.00	191.6%
Noncapitalized Equipment		4400	2,631.73	30,000.00	1,039.9%
Food		4700	27.86	500.00	1,694.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,809.28</b>	<b>80,500.00</b>	<b>306.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	1,637,575.68	1,210,000.00	-26.1%
Travel and Conferences		5200	713.07	1,500.00	110.4%
Dues and Memberships		5300	146.00	640.00	338.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,650.00	1,650.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,835.93	52,513.00	42.6%
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	56,542.13	68,972.00	22.0%
Communications		5900	600.00	2,400.00	300.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,734,062.81</b>	<b>1,337,675.00</b>	<b>-22.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	193,472.88	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>193,472.88</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	70,873.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>70,873.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,302,614.60</b>	<b>2,934,028.00</b>	<b>-11.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,164,559.05	1,500,000.00	-30.7%
3) Other State Revenue		8300-8599	1,837,456.77	1,775,000.00	-3.4%
4) Other Local Revenue		8600-8799	250,979.90	245,000.00	-2.4%
5) TOTAL, REVENUES			4,252,995.72	3,520,000.00	-17.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,230,091.60	2,932,378.00	-9.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		70,873.00	0.00	-100.0%
8) Plant Services	8000-8999		1,650.00	1,650.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,302,614.60	2,934,028.00	-11.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			950,381.12	585,972.00	-38.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			950,381.12	585,972.00	-38.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,033.92	2,541,988.04	55.9%
b) Audit Adjustments		9793	(39,427.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,591,606.92	2,541,988.04	59.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,591,606.92	2,541,988.04	59.7%
2) Ending Balance, June 30 (E + F1e)			2,541,988.04	3,127,960.04	23.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	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	2,508,941.57	3,127,960.04	24.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,161,685.64	2,780,704.11
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	205,434.22	205,434.22
7033	Child Nutrition: School Food Best Practices Apportionment	141,821.71	141,821.71
Total, Restricted Balance		2,508,941.57	3,127,960.04

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,545.09	75,000.00	-49.5%
5) TOTAL REVENUES			148,545.09	75,000.00	-49.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)</b>			148,545.09	75,000.00	-49.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			148,545.09	75,000.00	-49.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,611,289.88	3,663,416.97	1.4%
b) Audit Adjustments		9793	(96,418.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,514,871.88	3,663,416.97	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,514,871.88	3,663,416.97	4.2%
2) Ending Balance, June 30 (E + F1e)			3,663,416.97	3,738,416.97	2.0%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	3,738,416.97	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,715,568.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(52,152.00)		
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 Granter 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, ASSEIS			3,663,416.97		
<b>H, DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I, LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Granter Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J, DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K, FUND EQUITY</b>					
(must agree 1Mn line F2) (G10 + H2) - (I6 + J2)			3,663,416.97		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	104,279.09	75,000.00	-28.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	44,266.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			148,545.09	75,000.00	-49.5%
<b>TOTAL, REVENUES</b>			148,545.09	75,000.00	-49.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a. b + C. d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,545.09	75,000.00	-49.5%
5) TOTAL, REVENUES			148,545.09	75,000.00	-49.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B10)</b>			148,545.09	75,000.00	-49.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + 04)</b>			148,545.09	75,000.00	-49.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,611,289.88	3,663,416.97	1.4%
b) Audit Adjustments		9793	(96,418.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,514,871.88	3,663,416.97	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,514,871.88	3,663,416.97	4.2%
2) Ending Balance, June 30 (E + F1e)			3,663,416.97	3,738,416.97	2.0%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,663,416.97	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	3,738,416.97	New

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	253,660.00	0.00	-100.0%
5) TOTAL REVENUES			253,660.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	128,929.94	119,017.00	-7.7%
3) Employee Benefits		3000-3999	47,916.28	54,454.00	13.6%
4) Books and Supplies		4000-4999	724,845.02	402,555.00	-44.5%
5) Services and Other Operating Expenditures		5000-5999	1,082,740.00	332,970.00	-69.2%
6) Capital Outlay		6000-6999	1,686,849.06	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,671,280.30	908,996.00	-75.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)</b>			(3,417,620.30)	(908,996.00)	-73.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,417,620.30)	(908,996.00)	-73.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,571,355.90	1,976,209.60	-84.5%
b) Audit Adjustments		9793	(177,526.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,393,829.90	1,976,209.60	-63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,393,829.90	1,976,209.60	-63.4%
2) Ending Balance, June 30 (E + F1e)			1,976,209.60	1,067,213.60	-46.0%
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	1,976,209.60	0.00	-100.0%
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	1,067,213.60	New
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	3,364,114.26		
1) Fair Value Adjustment to Cash In County Treasury		9111	(47,219.00)		
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			3,316,895.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,291,472.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	49,213.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,340,685.66		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,976,209.60		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	123,353.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	130,307.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			253,660.00	0.00	-100.0%
TOTAL, REVENUES			253,660.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	33,497.92	33,497.00	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	95,432.02	85,520.00	-10.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			128,929.94	119,017.00	-7.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,144.67	31,754.00	26.3%
OASDI/Medicare/ Alternative		3301-3302	8,994.62	8,907.00	-1.0%
Health and Welfare Benefits		3401-3402	11,961.00	12,116.00	1.3%
Unemployment Insurance		3501-3502	62.59	58.00	-7.3%
Workers' Compensation		3601-3602	1,753.40	1,619.00	-7.7%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			47,916.28	54,454.00	13.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,554.86	52,555.00	0.0%
Noncapitalized Equipment		4400	672,290.16	350,000.00	-47.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			724,845.02	402,555.00	-44.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	635,800.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	446,940.00	332,970.00	-25.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,082,740.00	332,970.00	-69.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,582,832.94	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	104,016.12	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,686,849.06	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Other Transfers Out</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>Debt Service</b>					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,671,280.30	908,996.00	-75.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	253,660.00	0.00	-100.0%
5) TOTAL, REVENUES			253,660.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,671,280.30	908,996.00	-75.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,671,280.30	908,996.00	-75.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS -B10)</b>			(3,417,620.30)	(908,996.00)	-73.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + 04)</b>			(3,417,620.30)	(908,996.00)	-73.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,571,355.90	1,976,209.60	-64.5%
b) Audit Adjustments		9793	(177,526.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,393,829.90	1,976,209.60	-63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,393,829.90	1,976,209.60	-63.4%
2) Ending Balance, June 30 (E + F1e)			1,976,209.60	1,067,213.60	-46.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,976,209.60	0.00	-100.0%
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	1,067,213.60	New



Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
<hr/> Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,584,421.30	580,000.00	-63.4%
5) TOTAL, REVENUES			1,584,421.30	580,000.00	-63.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	56,924.00	31,980.00	-43.8%
6) Capital Outlay		6000-6999	268,755.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			325,679.00	31,980.00	-90.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5. B9)</b>			1,258,742.30	548,020.00	-56.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,258,742.30	548,020.00	-56.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,240,993.15	5,332,297.45	25.7%
b) Audit Adjustments		9793	(167,438.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,073,555.15	5,332,297.45	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,073,555.15	5,332,297.45	30.9%
2) Ending Balance, June 30 (E + F1e)			5,332,297.45	5,880,317.45	10.3%
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	5,332,297.45	5,880,317.45	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	5,492,850.22		
1) Fair Value Adjustment to Cash In County Treasury		9111	(77,098.00)		
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	3,017.70		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	227,079.53		
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			5,645,849.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	273,398.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	40,154.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			313,552.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,332,297.45		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions					
		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8576	0.00	0.00	0.0%
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE					
			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	155,596.06	80,000.00	-48.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	90,340.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	1,338,485.24	500,000.00	-62.6%
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					
			1,584,421.30	580,000.00	-63.4%
TOTAL, REVENUES					
			1,584,421.30	580,000.00	-63.4%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries					
		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES					
			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries					
		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/ Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,770.00	15,480.00	-7.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,154.00	15,000.00	-62.6%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,500.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			56,924.00	31,980.00	-43.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	268,755.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			268,755.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			325,679.00	31,980.00	-90.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,584,421.30	580,000.00	-63.4%
5) TOTAL, REVENUES			1,584,421.30	580,000.00	-63.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		40,154.00	16,500.00	-58.9%
8) Plant Services	8000-8999		285,525.00	15,480.00	-94.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			325,679.00	31,980.00	-90.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS -B10)</b>			1,258,742.30	548,020.00	-56.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + 04)</b>			1,258,742.30	548,020.00	-56.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,240,993.15	5,332,297.45	25.7%
b) Audit Adjustments		9793	(167,438.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,073,555.15	5,332,297.45	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,073,555.15	5,332,297.45	30.9%
2) Ending Balance, June 30 (E + F1e)			5,332,297.45	5,880,317.45	10.3%
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	5,332,297.45	5,880,317.45	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	5,332,297.45	5,880,317.45
Total, Restricted Balance		5,332,297.45	5,880,317.45

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,326,857.91	1,002,500.00	-24.4%
5) TOTAL, REVENUES			1,326,857.91	1,002,500.00	-24.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	478,702.23	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			478,702.23	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)</b>			848,155.68	1,002,500.00	18.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,060,000.00	1,000,000.00	-5.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,060,000.00)	(1,000,000.00)	-5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(211,844.32)	2,500.00	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	997,075.18	757,547.86	-24.0%
b) Audit Adjustments		9793	(27,683.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			969,392.18	757,547.86	-21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			969,392.18	757,547.86	-21.9%
2) Ending Balance, June 30 (E + F1e)			757,547.86	760,047.86	0.3%
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	656,013.62	658,513.62	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	101,534.24	0.00	-100.0%
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	101,534.24	New
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	695,188.97		
1) Fair Value Adjustment to Cash In County Treasury		9111	(9,758.00)		
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	1,222,242.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,907,673.93		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	90,126.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,060,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,150,126.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			757,547.86		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,182,852.20	994,000.00	-16.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,285.35	8,500.00	-61.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	17,925.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	103,795.36	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,326,857.91	1,002,500.00	-24.4%
TOTAL, REVENUES			1,326,857.91	1,002,500.00	-24.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/ Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	478,702.23	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			478,702.23	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			478,702.23	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,060,000.00	1,000,000.00	-5.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,060,000.00	1,000,000.00	-5.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codas	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OIHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(1,060,000.00)	(1,000,000.00)	-5.7%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,326,857.91	1,002,500.00	-24.4%
5) TOTAL, REVENUES			1,326,857.91	1,002,500.00	-24.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		478,702.23	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			478,702.23	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS -B10)</b>			848,155.68	1,002,500.00	18.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,060,000.00	1,000,000.00	-5.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,060,000.00)	(1,000,000.00)	-5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + 04)</b>			(211,844.32)	2,500.00	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	997,075.18	757,547.86	-24.0%
b) Audit Adjustments		9793	(27,683.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			969,392.18	757,547.86	-21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			969,392.18	757,547.86	-21.9%
2) Ending Balance, June 30 (E + F1e)			757,547.86	760,047.86	0.3%
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	656,013.62	658,513.62	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	101,534.24	0.00	-100.0%
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	101,534.24	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	656,013.62	658,513.62
<b>Total, Restricted Balance</b>		<b>656,013.62</b>	<b>658,513.62</b>

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	55,331.64	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,032,137.89	471,856.94	-96.1%
5) TOTAL, REVENUES			12,087,469.53	471,856.94	-96.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,432,368.85	11,479,269.49	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,432,368.85	11,479,269.49	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			655,100.68	(11,007,412.55)	-1,780.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			655,100.68	(11,007,412.55)	-1,780.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,351,877.87	11,007,412.55	6.3%
b) Audit Adjustments		9793	434.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,352,311.87	11,007,412.55	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,352,311.87	11,007,412.55	6.3%
2) Ending Balance, June 30 (E + F1e)			11,007,412.55	0.00	-100.0%
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	11,007,412.55	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,164,111.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(156,699.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,007,412.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,007,412.55		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	55,331.64	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			55,331.64	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,138,683.80	471,856.94	-95.8%
Unsecured Roll		8612	226,273.42	0.00	-100.0%
Prior Years' Taxes		8613	(21,089.14)	0.00	-100.0%
Supplemental Taxes		8614	281,031.18	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	202,237.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	205,001.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,032,137.89	471,856.94	-96.1%
TOTAL, REVENUES			12,087,469.53	471,856.94	-96.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,066,318.00	5,378,500.00	6.2%
Bond Interest and Other Service Charges		7434	6,366,050.85	6,100,769.49	-4.2%
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)			11,432,368.85	11,479,269.49	0.4%
TOTAL, EXPENDITURES			11,432,368.85	11,479,269.49	0.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	55,331.64	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,032,137.89	471,856.94	-96.1%
5) TOTAL, REVENUES			12,087,469.53	471,856.94	-96.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,432,368.85	11,479,269.49	0.4%
10) TOTAL, EXPENDITURES			11,432,368.85	11,479,269.49	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			655,100.68	(11,007,412.55)	-1,780.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			655,100.68	(11,007,412.55)	-1,780.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,351,877.87	11,007,412.55	6.3%
b) Audit Adjustments		9793	434.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,352,311.87	11,007,412.55	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,352,311.87	11,007,412.55	6.3%
2) Ending Balance, June 30 (E + F1e)			11,007,412.55	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,007,412.55	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



2023-24

Unaudited Actuals

Section IV

Supplemental Forms

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,719.23	5,725.28	5,746.44	5,732.24	5,740.24	5,744.24
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	5,719.23	5,725.28	5,746.44	5,732.24	5,740.24	5,744.24
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.59	2.49	2.49	2.49	2.49	2.49
b. Special Education-Special Day Class	22.62	22.05	22.05	22.05	22.05	22.05
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	2.00	2.00	2.00	2.00	2.00	2.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	27.21	26.54	26.54	26.54	26.54	26.54
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,746.44	5,751.82	5,772.98	5,758.78	5,766.78	5,770.78
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	12,819,660.00		12,819,660.00			12,819,660.00
Work in Progress	11,954,772.85	738,823.00	12,693,595.85			12,693,595.85
Total capital assets not being depreciated	24,774,432.85	738,823.00	25,513,255.85	0.00	0.00	25,513,255.85
Capital assets being depreciated:						
Land Improvements	10,764,281.27	109,090.00	10,873,371.27			10,873,371.27
Buildings	220,062,228.00	207,043.00	220,269,271.00	553,570.94		220,822,841.94
Equipment	11,789,720.00	1,106,722.00	12,896,442.00	3,862,037.77		16,758,479.77
Total capital assets being depreciated	242,616,229.27	1,422,855.00	244,039,084.27	4,415,608.71	0.00	248,454,692.98
Accumulated Depreciation for:						
Land Improvements	(8,284,556.80)	(488,373.20)	(8,772,930.00)			(8,772,930.00)
Buildings	(77,156,741.19)	(6,533,078.81)	(83,689,820.00)			(83,689,820.00)
Equipment	(5,969,038.13)	(1,140,012.87)	(7,109,051.00)			(7,109,051.00)
Total accumulated depreciation	(91,410,336.12)	(8,161,464.88)	(99,571,801.00)	0.00	0.00	(99,571,801.00)
Total capital assets being depreciated, net excluding lease and subscription assets	151,205,893.15	(6,738,609.88)	144,467,283.27	4,415,608.71	0.00	148,882,891.98
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	175,980,326.00	(5,999,786.88)	169,980,539.12	4,415,608.71	0.00	174,396,147.83
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00





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	36,836,991.07	301	0.00	303	36,836,991.07	305	568,600.89		307	36,268,390.18	309
2000 - Classified Salaries	12,160,090.28	311	13,889.37	313	12,146,200.91	315	62,892.31		317	12,083,308.60	319
3000 - Employee Benefits	28,115,585.51	321	598,163.26	323	27,517,422.25	325	240,853.86		327	27,276,568.39	329
4000 - Books, Supplies Equip Replace. (6500)	3,048,928.52	331	15,455.67	333	3,033,472.85	335	726,443.85		337	2,307,029.00	339
5000 - Services . . . & 7300 - Indirect Costs	19,640,108.68	341	40,894.73	343	19,599,213.95	345	8,009,293.61		347	11,589,920.34	349
TOTAL					99,133,301.03	365			TOTAL	89,525,216.51	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	26,455,728.44	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	3,442,460.71	380
3. STRS. . . . .	3101 & 3102	7,212,303.82	382
4. PERS. . . . .	3201 & 3202	964,688.12	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	691,505.07	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	8,142,991.83	385
7. Unemployment Insurance. . . . .	3501 & 3502	21,582.87	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	415,850.77	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		47,347,111.63	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. . . . .		47,347,111.63	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. . . . .		52.89%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	55.00%
2. Percentage spent by this district (Part II, Line 15) .....	52.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	2.11%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	89,525,216.51
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	1,888,982.07
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	167,426,307.00		167,426,307.00		5,794,480.00	161,631,827.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,021,255.00	43,100.00	1,064,355.00		162,974.00	901,381.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	33,092,738.00	18,876,599.00	51,969,337.00			51,969,337.00	
Total/Net OPEB Liability	10,729,216.00	(18,529.00)	10,710,687.00			10,710,687.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability		108,357.00	108,357.00		106,084.00	2,273.00	
Governmental activities long-term liabilities	212,269,516.00	19,009,527.00	231,279,043.00	0.00	6,063,538.00	225,215,505.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			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	102,262,640.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,536,800.69
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	1,378.35
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,271,432.14
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	147,325.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	50,248.01
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				2,470,383.50
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				96,255,456.01
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				5,751.82
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				16,734.78

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.)	84,908,018.10	15,272.49
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)	84,908,018.10	15,272.49
B. Required effort (Line A.2 times 90%)	76,417,216.29	13,745.24
C. Current year expenditures (Line I.E and Line II.B)	96,255,456.01	16,734.78
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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



	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2022-23 Actual</b>			<b>2023-24 Actual</b>		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	56,500,424.97		56,500,424.97			60,808,819.68
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,972.14		5,972.14			6,154.33
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2022-23</b>			<b>Adjustments to 2023-24</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2023-24 P2 Report</b>			<b>2024-25 P2 Estimate</b>		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	5,746.44		5,746.44	5,758.78		5,758.78
2. Total Charter Schools ADA (Form A, Line C9)	0.00	407.89	407.89	0.00	434.78	434.78
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			6,154.33			6,193.56
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	169,011.14		169,011.14	166,257.00		166,257.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	27,300,660.67		27,300,660.67	27,404,895.00		27,404,895.00
5. Unsecured Roll Taxes (Object 8042)	1,137,417.04		1,137,417.04	1,177,967.00		1,177,967.00
6. Prior Years' Taxes (Object 8043)	3,864.84		3,864.84	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,148,235.04		1,148,235.04	1,064,600.00		1,064,600.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,063,931.00		4,063,931.00	3,848,644.00		3,848,644.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,107,267.88		5,107,267.88	354,000.00		354,000.00
12. Parcel Taxes (Object 8621)	1,335,593.30		1,335,593.30	1,342,000.00		1,342,000.00
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)	40,265,980.91	0.00	40,265,980.91	35,358,363.00	0.00	35,358,363.00
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)	40,265,980.91	0.00	40,265,980.91	35,358,363.00	0.00	35,358,363.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			753,947.70			800,352.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,946,214.00		2,946,214.00	2,996,389.00		2,996,389.00
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)	2,946,214.00	0.00	3,700,161.70	2,996,389.00	0.00	3,796,741.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	35,085,104.00	3,164,093.00	38,249,197.00	42,215,693.00	3,425,124.00	45,640,817.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(19,151.00)	(193.00)	(19,344.00)	0.00	0.00	0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	35,065,953.00	3,163,900.00	38,229,853.00	42,215,693.00	3,425,124.00	45,640,817.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	99,753,238.99	5,769,206.93	105,522,445.92	97,107,079.00	5,696,875.00	102,803,954.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,206,883.86	22,675.24	1,229,559.10	350,000.00	22,753.00	372,753.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			56,500,424.97			60,808,819.68
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0305			1.0064
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			60,808,819.68			63,413,363.59
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			40,265,980.91			35,358,363.00
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)			738,519.60			743,227.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			24,243,000.47			31,851,741.59
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			24,243,000.47			31,851,741.59
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])			760,527.47			244,581.42
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			41,026,508.38			35,602,944.42
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)			23,482,473.00			31,607,160.17
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			41,026,508.38			
b. State Subventions (Line D8)			23,482,473.00			
c. Less: Excluded Appropriations (Line C23)			3,700,161.70			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			60,808,819.68			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			60,808,819.68			63,413,363.59
12. Appropriations Subject to the Limit (Line D9d)			60,808,819.68			



**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) 2,853,521.24
- 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) 73,671,415.12

**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) 3.87%

**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) 3,625,372.15
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,212,672.57

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	50,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	99,070.90
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)	322,859.24
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)	5,310,474.86
9. Carry-Forward Adjustment (Part IV, Line F)	(18,566.02)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,291,908.84
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	54,762,307.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,481,085.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,276,028.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	691,174.06
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,378.35
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)	931,291.21
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)	191,436.02
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)	13,590.50
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)	8,019,756.73
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)	117,622.00
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)	744,869.82
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,400,665.18
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)	90,631,205.62
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.86%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.84%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	5,310,474.86
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	407,474.66
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.35%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.35%) times Part III, Line B19); zero if positive	(37,132.04)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(37,132.04)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.82%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-18566.02) is applied to the current year calculation and the remainder (\$-18566.02) is deferred to one or more future years:	5.84%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-12377.35) is applied to the current year calculation and the remainder (\$-24754.69) is deferred to one or more future years:	5.85%
LEA request for Option 1, Option 2, or Option 3	2
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(18,566.02)

Approved indirect cost rate: 6.35%  
Highest rate used in any program: 6.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	941,643.65	59,794.00	6.35%
01	3010	682,032.88	43,309.00	6.35%
01	4035	163,631.40	7,401.47	4.52%
01	4127	30,375.30	1,928.00	6.35%
01	4201	20,331.54	1,291.00	6.35%
01	4203	142,803.44	2,856.00	2.00%
01	5633	25,000.00	1,587.00	6.35%
01	6010	26,468.00	1,323.40	5.00%
01	6053	311,814.18	14,064.99	4.51%
01	6266	567,080.66	15,782.23	2.78%
01	6546	722,855.27	21,871.00	3.03%
01	6762	266,024.29	16,776.00	6.31%
01	6770	51,599.28	515.00	1.00%
01	7435	1,765,530.69	111,933.00	6.34%
01	7810	74,986.02	4,557.88	6.08%
01	8150	2,545,775.91	161,458.00	6.34%
01	9010	895,646.14	5,413.00	0.60%
13	5310	1,400,665.18	70,873.00	5.06%



Unaudited Actuals  
2023-24 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	929,149.18		374,070.48	1,303,219.66
2. State Lottery Revenue	8560	1,366,939.29		709,370.68	2,076,309.97
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,296,088.47	0.00	1,083,441.16	3,379,529.63
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	568,600.89		0.00	568,600.89
2. Classified Salaries	2000-2999	62,892.31		0.00	62,892.31
3. Employee Benefits	3000-3999	240,853.86		0.00	240,853.86
4. Books and Supplies	4000-4999	(21,349.21)		746,325.06	724,975.85
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	104,998.86			104,998.86
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 )		955,996.71	0.00	746,325.06	1,702,321.77
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	1,340,091.76	0.00	337,116.10	1,677,207.86
<b>D. COMMENTS:</b>					

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

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



LCFF CALCULATOR		
73882	5 digit District code or 7 digit School code (from the CDS code)	Cotati-Rohnert Park Unified
NO	Is this calculation for a new charter school? (select from drop down list)	Unaudited Actuals
District	Projection Type	Molly Koler
		<a href="mailto:molly_koler@cpusd.org">molly_koler@cpusd.org</a>
	Projection Date	707-792-4745

	PY1	CY	CY1
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Cotati-Rohnert Park Unified (73882)	2023-24	2024-25	2025-26
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( 1 ) UNIVERSAL ASSUMPTIONS			
Supplemental Grant %	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(pre-filled as calculated by the Department of Finance, DOF)</i>	8.22%	1.07%	2.93%
Statutory COLA	8.22%	1.07%	2.93%
Augmentation/(COLA Suspension)	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 3,044	\$ 3,077	\$ 3,167
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	21.98880689%	21.98880689%	21.98880689%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	21.98880689%	21.98880689%	21.98880689%
Local EPA Accrual	\$ -	\$ -	\$ -

( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION			
Did your district meet the requirements of funding?	YES	YES	YES

( c ) PROPERTY TAXES				
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 32,633,826	\$ 32,633,826	\$ 32,633,826
B-5	Redevelopment Agency Local Revenue	\$ 3,068,782	\$ 3,068,782	\$ 3,068,782
	Less In-Lieu Property Tax Transfer	\$ (2,162,869)	\$ (2,290,699)	\$ (2,263,639)
	Total Local Revenue	\$ 33,539,739	\$ 33,411,909	\$ 33,438,969

( d ) OTHER LCFF ADJUSTMENTS				
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative				
H-2	Miscellaneous Adjustments	\$ -		
J-5	Minimum State Aid Adjustments	\$ -		

( e ) UNDUPLICATED PUPIL PERCENTAGE				
A-1.2 / A-3.2	District Enrollment (second prior year)			
A-1.1 / A-3.1	District Enrollment (first prior year)			
A-1 / A-3	District Enrollment	6,155	6,185	6,297
A-2.2 / A-4.2	COE Enrollment (second prior year)			
A-2.1 / A-4.1	COE Enrollment (first prior year)			
A-2 / A-4	COE Enrollment	28	30	30
	Total Enrollment	6,183	6,215	6,327
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)			
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)			
B-1 / B-3	District Unduplicated Pupil Count	3,080	3,085	3,090
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)			
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)			
B-2 / B-4	COE Unduplicated Pupil Count	12	12	12
	Total Unduplicated Pupil Count	3,092	3,097	3,102
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	50.01%	49.83%	49.03%
C-1	Unduplicated Pupil Percentage (%)	47.53%	49.41%	49.62%

( f ) AVERAGE DAILY ATTENDANCE (ADA)				
ADA used for the Transitional Kindergarten Add-on ONLY:				
G-10	TK (Commencing in 2022-23)	153.73	205.52	367.00

ADA used for Base, Supplemental and Concentration Grant Calculations:  
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.

B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)			
	Grades TK-3	1,691.47	1,721.28	1,851.71
	Grades 4-6	1,196.31	1,195.75	1,124.14
	Grades 7-8	907.75	835.77	872.97
	Grades 9-12	1,885.83	1,941.32	1,919.34
	TOTAL CURRENT YEAR ADA	5,681.36	5,694.12	5,768.16
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)			
	Grades TK-3	1.08	1.08	1.08
	Grades 4-6	7.01	7.01	7.01
	Grades 7-8	2.25	2.25	2.25
	Grades 9-12	27.53	27.53	27.53
	TOTAL NPS-CDS (Annual)	37.87	37.87	37.87
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Yfr. & Open Enrollment) <i>(For calculating EPA only; this ADA is not included in the LCFF funding calculation).</i>			
	DISTRICT TOTAL	5,719.23	5,731.99	5,806.03
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)			
	Grades TK-3	1.72	1.72	1.72
	Grades 4-6	1.88	1.88	1.88
	Grades 7-8	1.49	1.49	1.49
	Grades 9-12	22.12	22.12	22.12
	COUNTY TOTAL	27.21	27.21	27.21
	RATIO: District ADA-to-Enrollment	92.92%	92.68%	92.20%
	RATIO: County ADA-to-Enrollment	97.18%	90.70%	90.70%

Cotati-Rohnert Park Unified (73882) - Unaudited Actuals		v.25.2a		PY1		
<b>LOCAL CONTROL FUNDING FORMULA</b>						<b>2023-24</b>
<b>LCFF ENTITLEMENT CALCULATION</b>						
		COLA & Augmentation	base Grant Proration	Unapportioned Pupil Percentage		
Calculation Factors		8.22%	0.00%	47.53%	47.53%	
	Current Year					
		ADA	Base	Grade Span	Supplemental	Concentration Total
Grades TK-3		1,694.27	\$ 9,919	\$ 1,032	\$ 1,041	\$ - \$ 20,317,690
Grades 4-6		1,205.20	10,069		957	- 13,288,727
Grades 7-8		911.49	10,367		985	- 10,347,679
Grades 9-12		1,935.48	12,015	312	1,172	- 26,126,666
Subtract Necessary Small School ADA and Funding		-	-	-	-	-
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 61,644,832	\$ 2,352,357	\$ 6,083,573	\$ -	\$ 70,080,762
NSS Allowance		-	-	-	-	-
<b>TOTAL BASE</b>		5,746.44	\$ 61,644,832	\$ 2,352,357	\$ 6,083,573	\$ - \$ 70,080,762
<b>ADD ONS:</b>						
Targeted Instructional Improvement Block Grant						\$ 502,003
Home-to-School Transportation (COLA added commencing 2023-24)						741,307
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)						-
ECONOMIC RECOVERY TARGET PAYMENT		TK ADA	153.73	TK Add-on rat	\$ 3,044.00	467,954
<b>LCFF Entitlement Before Adjustments</b>						\$ 71,792,026
Miscellaneous Adjustments						-
<b>ADJUSTED LCFF ENTITLEMENT</b>						\$ 71,792,026
Local Revenue (including RDA)						(33,539,739)
<b>Gross State Aid</b>						\$ 38,252,287
Education Protection Account Entitlement						(7,291,418)
<b>Net State Aid</b>						\$ 30,960,869
<b>MINIMUM STATE AID CALCULATION</b>						
			12-13 Rate	2023-24 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,312.93	5,746.44		\$ 30,530,433
2012-13 NSS Allowance (deficit)			\$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(33,539,739)
Less Education Protection Account Entitlement						(7,291,418)
<b>Subtotal State Aid for Historical RL/Charter General BG</b>						\$ -
Categorical Minimum State Aid						5,870,127
Charter School Categorical Block Grant adjusted for ADA						-
<b>Minimum State Aid Guarantee Before Proration Factor</b>						\$ 5,870,127
Proration Factor						0.00%
<b>Minimum State Aid Guarantee</b>						\$ 5,870,127
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
<b>State Aid Before Additional State Aid</b>						\$ 30,960,869
<b>ADDITIONAL STATE AID</b>						
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ -
<b>LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &amp; Charter Supplemental</b>						\$ 71,792,026
Change Over Prior Year			9.12%	6,001,862		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,493
Per-ADA Change Over Prior Year			8.46%	974		
Basic Aid Status (school districts only)						Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
			Increase			2023-24
State Aid		9.27%	2,627,845			\$ 30,960,869
Education Protection Account						7,291,418
Property Taxes Net of In-Lieu Transfers		-3.12%	(1,078,535)			33,539,739
Charter In-Lieu Taxes		0.00%				-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		2.35%	1,549,310			\$ 71,792,026

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	551,361.04	187,415.01	738,776.05	59,196.80		797,972.85
1110	Regular Education, K-12	52,085,751.68	8,099,838.42	60,185,590.10	4,822,563.61		65,008,153.71
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	305,819.03	46,853.75	352,672.78	28,259.04		380,931.82
3300	Independent Study Centers	507,284.43	0.00	507,284.43	40,647.79		547,932.22
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	1,829,990.19	117,134.38	1,947,124.57	156,019.61		2,103,144.18
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	1,444,966.16	117,134.38	1,562,100.54	125,168.32		1,687,268.86
4850	Migrant Education	20,331.54	0.00	20,331.54	1,629.13		21,960.67
5000-5999	Special Education	26,598,312.23	1,664,548.55	28,262,860.78	2,264,652.45		30,527,513.23
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	50,248.01	117,622.00	167,870.01	13,451.12		181,321.13
8100	Community Services	1,378.35	0.00	1,378.35	110.44		1,488.79
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					147,147.67	147,147.67
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					626,939.03	626,939.03
----	Other Outgo					189,504.00	189,504.00
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	112,235.03		112,235.03
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(70,873.00)		(70,873.00)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	83,395,442.66	10,350,546.49	93,745,989.15	7,553,060.34	963,590.70	102,262,640.19

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	551,361.04	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	551,361.04
1110	Regular Education, K-12	37,915,169.13	1,601,115.47	638,553.44	6,560,346.27	4,659,182.03	10,002.37	691,174.06			10,208.91	0.00	52,085,751.68
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	305,819.03	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	305,819.03
3300	Independent Study Centers	507,284.43	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	507,284.43
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	1,645,895.64	0.00	0.00	6.00	184,088.55	0.00	0.00			0.00	0.00	1,829,990.19
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	1,419,838.17	798.40	5,015.25	2.00	19,312.34	0.00	0.00			0.00	0.00	1,444,966.16
4850	Migrant Education	19,273.01	0.00	1,058.53	0.00	0.00	0.00	0.00			0.00	0.00	20,331.54
5000-5999	Special Education	18,370,745.84	2,156,813.19	0.00	61,676.68	4,772,553.56	1,236,522.96	0.00			0.00	0.00	26,598,312.23
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	42,241.08	0.00	0.00	8,006.93	0.00	0.00	0.00	0.00	0.00	0.00	50,248.01
8100	Community Services		0.00	0.00	0.00	0.00	0.00		1,378.35	0.00	0.00	0.00	1,378.35
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		60,735,386.29	3,800,968.14	644,627.22	6,622,030.95	9,643,143.41	1,246,525.33	691,174.06	1,378.35	0.00	10,208.91	0.00	83,395,442.66

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	187,415.01	0.00	187,415.01
1110	Regular Education, K-12	526,322.78	6,653,232.73	920,282.91	8,099,838.42
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	46,853.75	0.00	46,853.75
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	117,134.38	0.00	117,134.38
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	117,134.38	0.00	117,134.38
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	1,241,624.42	422,924.13	1,664,548.55
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	117,622.00	0.00	117,622.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		526,322.78	8,481,016.67	1,343,207.04	10,350,546.49

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

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,030,362.11
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	50,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,816,808.17
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,726,263.07
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,623,933.35
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	83,395,442.66
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,350,546.49
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	93,745,989.15
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,400,693.04
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,400,693.04
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	<b>95,146,682.19</b>
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	<b>8.01%</b>



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)	147,147.67				147,147.67
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			626,939.03		626,939.03
Other Outgo (Objects 1000 - 7999)				189,504.00	189,504.00
<b>Total Other Costs</b>	147,147.67	0.00	626,939.03	189,504.00	963,590.70



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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	413,459.65	0.00	0.00	112,863.13	8,363,394.67	117,622.00	1,343,207.04
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten					8.00		
1110 Regular Education, K-12	3.00			1.00	284.00		272.00
3100 Alternative Schools							
3200 Continuation Schools					2.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education					5.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual					5.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					53.00		125.00
6000 ROC/P							
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other						357.00	
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	3.00	0.00	0.00	1.00	357.00	357.00	397.00



**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	0.00	(40,154.00)	0.00	(70,873.00)				
Other Sources/Uses Detail					1,060,000.00	0.00		
Fund Reconciliation							1,220,240.50	1,222,242.96
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	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	0.00	70,873.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	70,873.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	49,213.50
25 CAPITAL FACILITIES FUND								
Expenditure Detail	40,154.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	40,154.00
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	1,060,000.00		
Fund Reconciliation							1,222,242.96	1,060,000.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	40,154.00	(40,154.00)	70,873.00	(70,873.00)	1,060,000.00	1,060,000.00	2,442,483.46	2,442,483.46



2023-24

Unaudited Actuals

Appendix

Acronyms

## Acronyms

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AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS ..... California Basic Educational Data System  
 CBEST ..... California Basic Education Skills Test  
 CBIS ..... Course-based Independent Study  
 CCC ..... California Community Colleges  
 CCEE ..... California Collaborative for Educational Excellence  
 CCR ..... California Code of Regulations (Title 5) or Coordinated Compliance Review  
 CCSESA..... California County Superintendents Educational Services Association  
 CCSS ..... Common Core State Standards  
 CDE ..... California Department of Education  
 CEA ..... Current Expense of Education  
 CEC ..... California Energy Commission  
 CELDT..... California English Language Development Test  
 CEP ..... Community Eligibility Provision  
 CFR ..... Code of Federal Regulations  
 CFT ..... California Federation of Teachers  
 CHIP ..... Children's Health Insurance Program  
 CLAD ..... Crosscultural, Language, and Academic Development  
 CMIS ..... Compliance Monitoring, Interventions, and Sanctions  
 CNIPS ..... Child Nutrition Information Payment System  
 COE ..... County Office of Education  
 COLA ..... Cost-of-Living Adjustment  
 COP ..... Certificate of Participation  
 CPI ..... Consumer Price Index  
 CPR ..... California Performance Review  
 CR ..... Continuing Resolution  
 CSAM ..... California School Accounting Manual  
 CSBA ..... California School Boards Association  
 CSEA..... California School Employees Association  
 CSET ..... California Subject Examination for Teachers  
 CSFG ..... Charter School Facility Grant  
 CSFGP ..... Charter School Facility Grant Program  
 CSIS ..... California School Information Services  
 CSR ..... Class-Size Reduction or Comprehensive School Reform  
 CST ..... California Standards Test  
 CSTP ..... California Standards for the Teaching Profession  
 CTA ..... California Teachers Association  
 CTC ..... Commission on Teacher Credentialing  
 CTE ..... Career Technical Education  
 CTEIG..... Career Technical Education Incentive Grant  
 CTO ..... Compensatory Time Off  
 DAC ..... District Advisory Committee

DACA ..... Deferred Action for Childhood Arrivals  
 DAIT ..... District Assistance and Intervention Team  
 DGS ..... Department of General Services  
 DIR ..... Department of Industrial Relations  
 DIS ..... Designated Instruction and Services  
 DMP ..... Deferred Maintenance Program  
 DOF ..... Department of Finance  
 DOJ ..... Department of Justice  
 DOL ..... Department of Labor  
 DSA ..... Division of the State Architect  
 DSS ..... Department of Social Services  
 EAAP ..... Education Audit Appeals Panel  
 E.C ..... Education Code  
 ECE ..... Early Childhood Education  
 ED ..... U.S. Department of Education  
 EDGAR ..... Education Department General Administrative Regulation  
 EEOC ..... Equal Employment Opportunity Commission  
 EERA ..... Educational Employment Relations Act  
 EIA ..... Economic Impact Aid  
 EL ..... English Learner or (ELL- English Language Learner)  
 ELA ..... English Language Arts  
 ELAC ..... English Language Advisory Committee  
 ELAP ..... English Language Acquisition Program  
 ELPAC ..... English Language Proficiency Assessment for California  
 EPA ..... Education Protection Account  
 ERAF ..... Education Revenue Augmentation Fund  
 ERP ..... Economic Recovery Payment or Emergency Repair Program  
 ERT ..... Economic Recovery Target  
 ESEA ..... Elementary and Secondary Education Act  
 ESL ..... English as a Second Language  
 ESSA ..... Every Student Succeeds Act  
 ESY ..... Extended School Year  
 FAPE ..... Free and Appropriate Public Education  
 FCMAT ..... Fiscal Crisis & Management Assistance Team  
 FERPA ..... Family Educational Rights and Privacy Act  
 FLSA ..... Fair Labor Standards Act  
 FPM ..... Federal Program Monitoring  
 FRPM ..... Free and Reduced-Price Meals  
 FTE ..... Full-Time Equivalent  
 GAAP ..... Generally Accepted Accounting Principles  
 GASB ..... Governmental Accounting Standards Board

GATE ..... Gifted and Talented Education  
 GDP ..... Gross Domestic Product  
 GSA ..... Grade Span Adjustment  
 GO ..... General Obligation (Bond)  
 GPA ..... Governor's Performance Award Program  
 HOUSSE ..... High Objective Uniform State Standard of Evaluation  
 HQT ..... Highly Qualified Teacher  
 HRA ..... Health Reimbursement Arrangement  
 HSA ..... Health Savings Account  
 IDEA ..... Individuals with Disabilities Education Act  
 IEP ..... Individualized Education Program  
 IHSS ..... In-Home Support Services  
 II/USP ..... Immediate Intervention/Underperforming Schools Program  
 IMFRP ..... Instructional Materials Funding Realignment Program  
 ISP ..... Identified Student Percentage  
 JLBC ..... Joint Legislative Budget Committee  
 JPA ..... Joint Powers Agreement or Joint Powers Authority  
 LAIF ..... Local Agency Investment Fund  
 LAO ..... Legislative Analyst's Office  
 LCAP ..... Local Control and Accountability Plan  
 LCFF ..... Local Control Funding Formula  
 LCI ..... Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)  
 LEA ..... Local Educational Agency  
 LEP ..... Limited English Proficient  
 LPP ..... Lease Purchase Program  
 LRE ..... Least Restrictive Environment  
 MAA ..... Medi-Cal Administrative Activities  
 MBG ..... Mandate Block Grant  
 MEP ..... Migrant Education Program  
 MOU ..... Memorandum of Understanding  
 MPP ..... Minimum Proportionality Percentage  
 MSA ..... Minimum State Aid  
 MTSS ..... Multi-Tiered Systems of Support  
 MVP ..... Multiyear Projection  
 NAEP ..... National Assessment of Educational Progress  
 NCES ..... National Center for Education Statistics  
 NCLB ..... No Child Left Behind  
 NPS/A ..... Nonpublic School/Agency  
 NSS ..... Necessary Small School or Necessary Small SELPA  
 OAL ..... Office of Administrative Law

OMB .....	Office of Management and Budget
OPEB .....	Other Postemployment Benefits
OPSC .....	Office of Public School Construction
P-1 .....	First Principal (Apportionment)
P-2 .....	Second Principal (Apportionment)
PAR .....	Peer Assistance and Review
PARS.....	Public Agency Retirement Services
PCA .....	Project Cost Account
PEPRA .....	Public Employees' Pension Reform Act
PERB.....	Public Employment Relations Board
PI .....	Program Improvement
PIT .....	Personal Income Tax
PKS .....	Particular Kinds of Services
PL .....	Public Law (federal law)
PL 81-874 .....	Public Law 81-874 (Federal Impact Aid)
PMIA.....	Pooled Money Investment Account
PMIB.....	Pooled Money Investment Board
PPACA.....	Patient Protection and Affordable Care Act
PPIC .....	Public Policy Institute of California
PRSP .....	Pension Rate Stabilization Plan
PSAA.....	Public Schools Accountability Act
PSSSA .....	Public School System Stabilization Account
PTA .....	Parent Teachers Association
QCR.....	Quality Control Review
QEIA.....	Quality Education Investment Act
QRIS .....	Quality Rating and Improvement Systems
QSCB .....	Qualified School Construction Bonds
QZAB .....	Qualified Zone Academy Bond
RDA.....	Redevelopment Agency
REU .....	Reserve for Economic Uncertainties
RFA .....	Request for Application
RMR .....	Regional Market Rate
ROC/P .....	Regional Occupational Center/Program
RRMA.....	Routine Restricted Maintenance Account
RSDSS .....	Regional System of District and School Support
RSP .....	Resource Specialist Program
RTL .....	Response to Intervention
RTTT .....	Race to the Top
S4 .....	Statewide System of School Support
<b>SIC</b> .....	Supplemental and Concentration Grant
SAB .....	State Allocation Board

SACS.....	Standardized Account Code Structure
SAIT .....	School Assistance and Intervention Team
SARB .....	School Attendance Review Board (County office level)
SART .....	School Attendance Review Team (School site level)
SARC .....	School Accountability Report Card
SAT-9 .....	Stanford Achievement Test, Ninth Edition, Form T
SB .....	Senate Bill
SBAC .....	Smarter Balanced Assessment Consortium
SBE .....	State Board of Education
SCA .....	Senate Constitutional Amendment
SCE .....	State Compensatory Education
SCO .....	State Controller's Office
SCR .....	Senate Constitutional Resolution
SDC .....	Special Day Class
SEA .....	State Education Agency
SED .....	Severely Emotionally Disturbed
SEIU .....	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SERAF .....	Supplemental Educational Revenue Augmentation Fund
SES .....	Socioeconomic Status or Supplemental Educational Services
SfA .....	School Food Authority
SFID .....	School Facility Improvement District
SFP.....	School Facility Program
SfSD .....	School Fiscal Services Division of CDE
SFSF .....	State Fiscal Stabilization Fund
SIG .....	School Improvement Grant
SIP.....	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA .....	School-Based Medi-Cal Administrative Activities
SPI.....	State Superintendent of Public Instruction
SPSA.....	Single Plan for Student Achievement
SRR .....	Standard Reimbursement Rate
SSI/SSP.....	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR.....	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR .....	Statewide Target Rate
SWD .....	Students with Disabilities
SWP .....	Schoolwide Program
TANF .....	Temporary Assistance for Needy Families
TAS .....	Targeted Assistance School

TIIG ..... Targeted Instructional Improvement Grant  
TK..... Transitional Kindergarten  
TRANS..... Tax and Revenue Anticipation Notes  
UP ..... Unduplicated Pupil  
UPP ..... Unduplicated Pupil Percentage